SEATTLE PARKS AND RECREATION (SPR)

2027–2028 PROPOSED BUDGET

OVERVIEW & POLICY CONSIDERATIONS PAPER

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Table 1. Department Budget Summary

Budget Summary Level	2026 Adopted	2027 Proposed	% Change	2028 Proposed	% Change
Operating Budget					
Departmentwide Programs	$22.6M	$21.6M	(4.2%)	$22.1M	2.1%
Golf Programs	$18.4M	$18.9M	2.4%	$18.9M	0.0%
Leadership and Administration	$56.2M	$61.5M	9.6%	$62.9M	2.2%
Parks & Fac. Maint. & Repairs	$109.2M	$106.0M	(3.0%)	$110.1M	3.9%
Recreation Facility Programs	$56.8M	$57.9M	1.8%	$59.4M	2.6%
Zoo and Aquarium Programs	$9.4M	$9.6M	2.3%	$9.8M	2.4%
Operating Subtotal	**$272.6M**	**$275.5M**	**1.1%**	**$283.2M**	**2.8%**
Capital Budget					
Building For The Future	$7.7M	$7.8M	1.2%	$8.1M	3.1%
Debt and Special Funding	$3.4M	$6.9M	103.5%	$12.7M	85.5%
Fix It First	$77.7M	$102.0M	31.3%	$132.0M	29.4%
Maintaining Parks and Facilities	$1.8M	$0.6M	(65.7%)	$0.7M	4.0%
SR520 Mitigation	$0.0M	$7.0M	n/a	$12.2M	75.0%
CIP Subtotal	**$90.7M**	**$124.4M**	**37.1%**	**$165.8M**	**33.3%**
Total	**$363.3M**	**$399.9M**	**10.1%**	**$448.9M**	**12.3%**
FTE	**1155**	**1156**	**0%**	**1156**	**0%**

I. OVERVIEW AND SUMMARY

The 2027-2028 Proposed Budget for SPR would increase by 10 percent ($37 million) in 2027 relative to the 2026 Adopted Budget and increase by 12 percent ($49 million) in 2028 relative to the 2027 Proposed Budget.

The proposed changes in SPR's operating budget would reflect (1) strategies to maintain and build programs within the context of a shortfall in the General Fund revenue forecast, including budget-neutral changes that reallocate funds within a project or shift funds to different projects; (2) several reductions, including removal of vacant positions and non-labor funding from programs that are intended to align budgets with current spending levels; and (3) technical and baseline adjustments, including removal of seven Council Budget Amendments and three fund swaps in the 2026 Adopted Budget that were one-time items[1]. While SPR would initiate a few new initiatives (e.g., increased recreation scholarships, youth programming in Rainier Beach, human resources support for the Seattle Conservation Corps) in the proposed budget, most programs and services would remain at current levels.

The proposed changes in SPR's capital budget would reflect bond issuance and associated debt service aligned with updated project schedules for four community center renovations (i.e., Green Lake Community Center and Evans Pool, Lake City Community Center, Loyal Heights Community Center, and Queen Anne Community Center) that had been moved to the outyears in the 2025 and 2026 Adopted Budgets to reflect project schedules. Funding for the 8th and Mercer Community Center would be moved to 2029 based on updated project schedule. The changes would also reflect investment of new King County Parks Levy funds in playground renovations and restrooms, use of one-time Park District fund balance for priority projects; and adjustments to address shortfalls in General Fund and Real Estate Excise Tax (REET) revenue forecasts.

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[11] Note that SPR also added back three one-time items: funding for High Point Community Center Teen Late Night Programs, Admissions Tax funding, and a $4.1 million General Fund/Park District Swap.

A. Operating Budget

The 2027-2028 Proposed Budget would increase support for SPR's operations by 1.1 percent ($2.9 million) in 2027 relative to the 2026 Adopted Budget and by 2.8 percent ($7.7 million) in 2028 relative to the 2027 Proposed Budget.

Notable changes that are budget-neutral due to reallocation of baseline funding include:

- **Park District Fund support for Grounds Maintenance** ($7.1 million Park District) - Continued transfer of Park District funds for Grounds Maintenance, making one-time transfers of these funds in the 2025 and 2026 Adopted Budgets an ongoing funding strategy with impacts on the Major Maintenance and Asset Preservation capital budget. See companion item in the Capital Budget section.
- **Aquatic program subsidies** ($1.6 million Park District Fund) – Continued subsidies for the aquatic programs in 2027 and 2028 as a temporary strategy to address funding shortfalls, reflecting the continuation of a previous three-year subsidy supported by the Park District Fund 2023-2025 and preventing increases to fees or reduction of pool hours; supported by Park District funds available due to revised schedules for development of major community center projects.
- **Rainier Beach youth programs** ($600,000 Park District Fund) – New investment in afterschool Community Learning Center (CLC) programming at Rainier Beach High School, expanded peer mentorships at Rainier Beach Community Center, increased contracts with community organizations; and the addition of a Recreation Program Coordinator who will serve as CLC coordinator (1.0 FTE); supported reallocation of appropriations for the Youth Opportunity Fund.
- **Admission Tax support for arts programs** ($599,000 Park and Recreation Fund) – Continued transfer of Admission Tax revenue from the Office of Arts and Culture to fund SPR arts programs (i.e., Arts in Parks, Teen Summer Musical Program, Center City Buskers), making one-time transfers of this revenue in the 2025 and 2026 Adopted Budgets an ongoing funding strategy.
- **Recreation scholarships** ($400,000 Park District Fund) - Increased support for recreation program scholarships to meet heightened demand for access to these programs that cannot be supported at current funding levels; supported by Park District funds available due to revised schedules for development of major community center projects.
- **Seattle Conservation Corp (SCC) staffing** ($335,000 General Fund) – Addition of two human resources positions (2.0 FTE) for SCC's workforce programs for adults experiencing homelessness; supported by repurposing SCC funds previously intended for non-labor expenses.
- **Teen Late Night program at High Point Community Center** ($300,000 General Fund) – Continued funding for an ongoing Teen Late Night program at High Point Community Center that was added as a one-year pilot by Council in the 2026 Adopted Budget; supported by repurposing funds no longer needed to address pay disparities.

Notable reductions to address the shortfall in the General Fund would include:

- **Graffiti abatement** ($500,000 General Fund) – Removal of discretionary funds for non-labor resources that were added in the 2026 Adopted Budget for graffiti abatement and prevention strategies. SPR reports that this reduction would not create service impacts. See "Proposed Reduction to Graffiti Abatement Program" in the Policy Consideration section.
- **Unified Care Team (UCT)** ($900,000 General Fund) – Removal of UCT funding that supported three vacant positions (2.5 FTE) and non-labor resources for contracted waste disposal services. SPR would also move two vacant heavy equipment/truck driver positions formerly assigned to UCT work back to the Natural Resources unit where they existed before the formation of the UCT in the 2023 budget, reflecting an additional (budget-neutral) $271,000 General Fund reduction to UCT capacity. SPR reports that these changes would not impact UCT service levels because the budget would align with current spending levels and notes that all five positions have been vacant since 2023. See the "Proposed Reduction to Unified Care Team" in the Policy Consideration section.

B. Capital Budget

SPR's capital budget, like the capital budgets for other departments, describes anticipated investments over a six-year timeframe with authorized spending for the first year of the Capital Improvement Program (CIP) appropriated in the annual budget. SPR has CIPs that fund individual projects (e.g., Green Lake Community Center and Evans Pool, Lake City Community Center) and CIPs that encompass a variety of projects (e.g., Athletic Field Replacements, Major Maintenance and Asset Management Preservation) that can be assigned based on department priorities and emergent needs.

SPR's capital program is separated into five parts: (1) Building for the Future, (2) Debt and Special Funding, (3) Fix It First, (4) Maintaining Parks and Facilities, and (5) SR520 Mitigation. Table 2 shows a comparison of the 2027–2032 Proposed CIP relative to the 2026–2031 Adopted CIP for each part of SPR's capital budget.

Table 2. Adopted to Proposed CIP Comparison by BSL

	2026	2027	2028	2029	2030	2031	2032	Total
Building For The Future								
2026-2031 Adopted	$8M	$8M	$8M	$11M	$9M	$9M	-	**$52M**
2027-2032 Proposed	-	$8M	$8M	$11M	$9M	$9M	$9M	**$53M**
Debt and Special Funding								
2026-2031 Adopted	$3M	$16M	$22M	$21M	$21M	$21M	-	**$104M**
2027-2032 Proposed	-	$7M	$13M	$16M	$19M	$19M	$18M	**$91M**
Fix It First								
2026-2031 Adopted	$78M	$224M	$67M	$67M	$71M	$72M	-	**$578M**
2027-2032 Proposed	-	$102M	$132M	$134M	$76M	$71M	$71M	**$586M**
Maintaining Parks and Facilities								
2026-2031 Adopted	$2M	$1M	$1M	$0M	$0M	$1M	-	**$5M**
2027-2032 Proposed	-	$1M	$1M	$0M	$0M	$1M	$1M	**$3M**
SR520 Mitigation								
2026-2031 Adopted	$0M	$7M	$12M	$1M	$0M	$0M	-	**$20M**
2027-2032 Proposed	-	$7M	$12M	$1M	$0M	$0M	$0M	**$20M**

The 2027-2028 Proposed Budget for capital projects would increase by 37 percent ($34 million) relative to the 2026 Adopted Budget and by 33 percent ($41 million) relative to the 2027 Proposed Budget.

Notable changes in SPR's capital budget would include:

- **Community Centers** ($37 million bond funding in 2027 and $61 million in 2028; and $2.8 million in 2027 and $7.7 million in 2028 of associated Park District Fund debt service) - Planned bond issuance and associated debt service that aligns with updated project schedules for major community center projects: Green Lake Community Center & Evans Pool, Lake City Community Center, Loyal Heights Community Center, and Queen Anne Community Center. The bond issuance for 8th & Mercer Community Center has been moved to 2029.
- **Public restrooms** ($1.6 million King County Parks Levy Fund & $1.2 million Park District Fund in 2027 and $971,000 King County Parks Levy Fund in 2028) - Allocation of one-time funds for pre-fabricated restrooms (e.g., Portland Loo) at Cheryl Chow Park and a NE Seattle location (analysis underway; final location to be determined); and ongoing funding of $971,000 for restroom renovations.[2]

[2] Note that the operating budget would also include baseline resources for daily cleaning and restroom maintenance to address recommendations in the 2025 Office of City Auditor Report on SPR restroom cleanliness and availability.

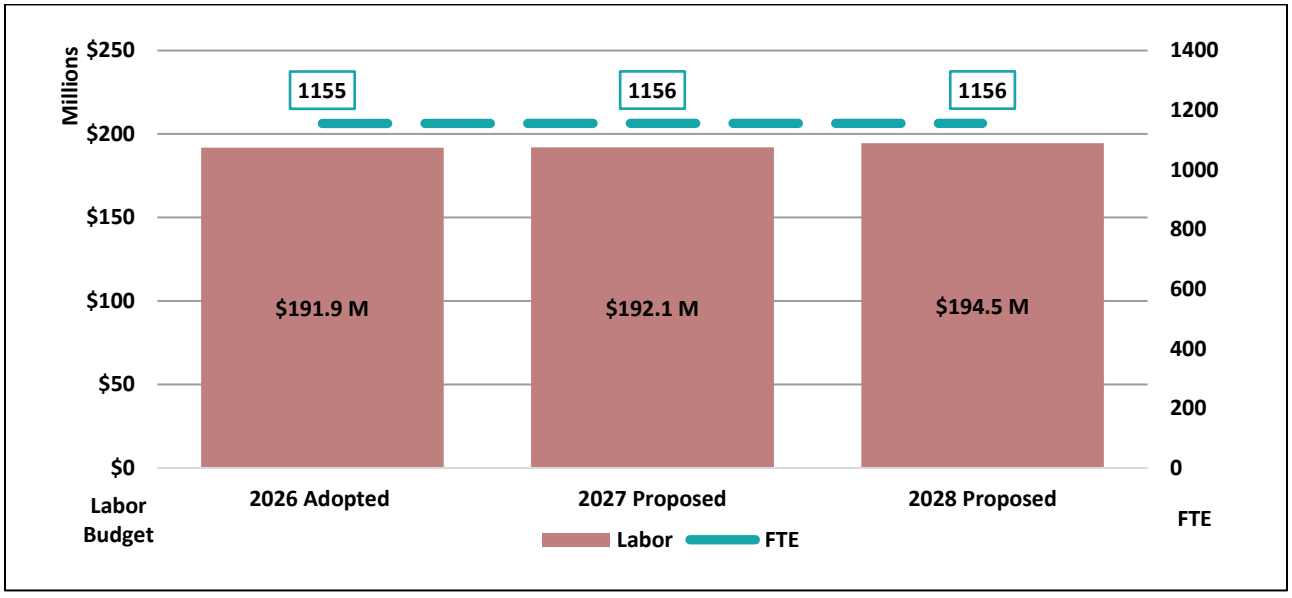
- **Play Area Renovations** ($2.5 million King County Parks Levy Fund) - Addition of ongoing funds for play area renovations.
- **Use of one-time Park District funds for priority projects** ($6 million in 2027 and $850,000 in 2028) - Allocation of one-time Park District funds, available due to aligning the budget for debt service with bond issuance and updated community center project schedules, to priority projects: Discovery Park Visitor Center, Camp Long Lodge restoration planning, Community Center security camera replacement at 19 sites, Little Brook Park Development, restrooms (see companion item above), and West Magnolia Play Area inclusive elements.

Notable changes in SPR's capital budget would also address forecasted shortfalls for REET and General Fund revenue sources:

- **REET Reductions** ($4.4 million in 2027 and $4.9 million in 2028) - Ongoing reduction in allocation of REET revenue that reduces funding for Gasworks Park Remediation and Magnuson Field 12 Turf Conversion in the proposed budget (but fully offsets the reduction to Magnuson Field 12 Turf Conversion with available Park District Fund Balance), reduces funding for Athletic Field Replacements beginning in 2029; and removes all REET funding for West Magnolia Playfield but notes the project as a funding priority for Park District Cycle 3.
- **Realignment of Park District funds** ($7.1 million Park District Fund) - Continued transfer of Park District funding for Grounds Maintenance, making one-time transfers of these funds in the 2025 and 2026 Adopted Budget an ongoing funding strategy with impacts on the Major Maintenance and Asset Preservation capital budget. See companion item in the Operating Budget section.

C. FTE & Labor Changes

Figure 1. FTE & Labor Budget Summary



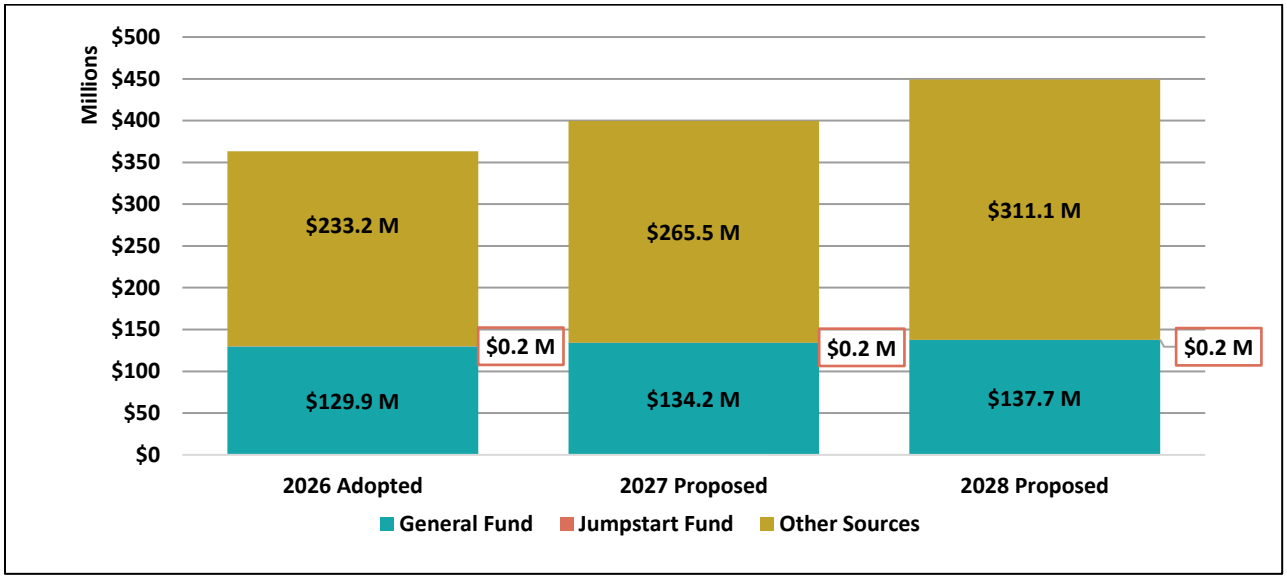
The 2027-2028 Proposed Budget would include an increase of 0.5 FTE relative to the 2026 Adopted Budget, reflecting removal of 4.5 FTE and the addition of about 4.0 FTE.

The additional positions are intended to support emerging needs and would be budget-neutral or supported by restricted revenue (i.e., golf revenue). Added positions would include 2.0 FTE to support the SCC; 1.0 FTE to support increased youth programming in Rainier Beach and South Seattle; 1.0 FTE to support the irrigation systems at SPR's four golf courses; 0.75 FTE to support the teen Late Night program at High Point Community Center; and 0.20 FTE to support the Utility Conservation program.

The positions proposed for removal are currently vacant and would reflect targeted reductions to mitigate the shortfall in the General Fund revenue forecast. These positions would include 2.5 FTE for the UCT; 1.0 FTE for financial reporting and analysis; and 1.0 FTE that has historically been used to support Mayor's Office priorities. SPR reports that removing these positions would not impact current service levels.

D. Fund Appropriations Summary

Figure 2. Fund Appropriations Summary



SPR's budget is primarily funded by the General Fund ($134.2 million in 2027 and $137.7 million in 2028) and the Park District Fund ($129.1 million in 2027 and $139.6 million in 2028). Other fund sources include:

- Park and Recreation Fund ($52.5 million in 2027 and $52.5 million in 2028)
- Multipurpose LTGO Bond Funds ($36.9 million in 2027 and $60.5 million in 2028)
- REET revenue ($26.3 million in 2027 and $36.5 million in 2028)
- King County Parks Levy Fund ($6.9 million in 2027 and $6.3 million in 2028)
- Park Mitigation and Remediation, FEPP Levy 2025, Sweetened Beverage Tax, JumpStart Fund, and the Unrestricted Cumulative Reserve Funds.

The 2027-2028 Proposed Budget would meet (and exceed) the requirement set by the interlocal agreement between the City and the Park District for a "General Fund Floor" -- a minimum General Fund contribution that must be adjusted in each annual budget to reflect inflation as measured by the Consumer Price Index-All Urban Consumers (CPI-U). For 2027, the General Fund floor is $131.7 million based on a 2026 CPI-U of 4.0 percent. For 2028, the General Fund floor is projected to be $136.9 million based on a forecasted 2027 CPI-U of 3.9 percent. Therefore, the proposed budget would exceed the General Fund floor by about $2.4 million in 2027 and about $800,000 in 2028.

II. ISSUES FOR COUNCIL CONSIDERATION DURING BUDGET DELIBERATIONS

1. Proposed Reduction to Graffiti Abatement Program

The 2027-2028 Proposed Budget would make two changes to the graffiti abatement program (a) remove non-labor discretionary funds ($500,000 General Fund) for graffiti abatement and prevention strategies; and (b) remove one-time funds ($950,000 General Fund) that the Council previously added in the 2026 Adopted Budget for contracting with a community-based organization for graffiti abatement on private property.

SPR's proposed budget for graffiti abatement would total $3.3 million General Fund.[3] This funding would support labor expenses for 16 FTE and non-labor resources for supplies, materials, and contracted services. SPR staff respond to graffiti abatement requests and conduct proactive inspections to remove graffiti in the public right of way and on certain City assets. SPR staff also support the City's Graffiti Nuisance Ordinance by offering property owners an option to allow SPR Graffiti Rangers to paint out graffiti on their property and by addressing graffiti on SDOT pay stations (per an interdepartmental MOA).

The $500,000 for graffiti abatement and prevention strategies was intended to support a multi-pronged effort to achieve policy goals, including youth education workshops; beautification and prevention measures through murals and "sign up to paint" opportunities; purchase of art supplies and materials; and vendor contracts to assist with difficult graffiti abatement on private property. SPR reports that actual spending of these funds in 2026 supported one-time overtime expenses related to the World Cup and one-time equipment purchases (e.g., paint sprayers, pressure washers). Removal of this funding in the proposed budget would reduce SPR's capacity to pursue new strategies for graffiti abatement and cover unforeseen expenses.

The $950,000 for a contract with a community organization was intended to supplement the work of SPR Graffiti Rangers (whose work is primarily focused on public assets) and fund graffiti abatement on private property. HSD has contracted with Uplift Northwest for these supplemental services since summer 2023, with both Seattle Public Utilities and SPR paying for this contract to varying amounts. The proposed budget would not continue funding for these services and SPR's ability to offer private property owners graffiti abatement services would be significantly impacted. Note that due to funding restrictions, only General Fund can be used for this purpose as Park District funds and Park and Recreation funds cannot be used for projects benefiting private property owners.

Council may wish to consider restoring funding in SPR for graffiti abatement prevention strategies and/or graffiti abatement services on private property to align with Council priorities for this work.

Options:

A. Add funding for graffiti abatement prevention strategies;
B. Add funding for a contract with a community organization to provide graffiti abatement services on private property;
C. A combination of A and B; or
D. No change.

[3] Separately from SPR, the 2027 Proposed Budget continues appropriations of $1.6 million (6 FTE and non-labor budget) to the Seattle Department of Transportation (SDOT) for graffiti abatement, of which $1.2M and 5.0 FTE were added in the 2026 Adopted Budget. The SDOT FTE focus most of their graffiti abatement on SDOT assets.

2. Proposed Reduction to Unified Care Team

The 2027-2028 Proposed Budget would reduce funds ($900,000 General Fund) for the Unified Care Team (UCT) to address the shortfall in the General Fund revenue forecast. The reduction would include removal of three vacant positions (2.5 FTE) and fewer non-labor resources for contracted services. SPR would also move two vacant heavy equipment/truck driver positions formerly assigned to UCT work to the Natural Resources unit, reflecting a further reduction to UCT capacity. SPR reports that these changes would not impact UCT service levels because the budget would align with current spending levels. Council may wish to consider adding funding in SPR for UCT services to align with Council priorities for this work.

See "Proposed Reductions to UCT" in the HSD's Overview and Policy Consideration Paper for a holistic description of proposed UCT reductions across departments with options for Council's consideration.

III. BUDGET LEGISLATION

1. SPR 2027-2028 Fees and Charges ORD

This legislation would establish the 2027-2028 fee schedule for use of park properties and other park and recreation facilities and services. SPR charges programming and usage fees to provide financial support for SPR programs, facilities, and park grounds. SPR proposes changes to this fee schedule on an annual or biannual basis, as appropriate. Proposed changes would include updating Amy Yee Tennis Center court fees to align with current practices and removing outdated language requiring collection of 10 percent of gross receipts for tournaments; adding Bradner Gardens Shelterhouse Building Rental; charging a $78 catering fee (if applicable) for events at bathhouses/shelterhouses; making permanent increases to permit fees that were previously increased on a pilot basis; and making technical corrections. SPR reports that implementing 2027-2028 fee schedule would not result in adjustments to SPR's 2027 baseline revenues from the fees and charges approved in the 2026 Adopted Budget. If Council does not pass this legislation, SPR could continue implementing the 2025-2026 fee schedule.

2. CBO 2027 Annual Grant Acceptance ORD

This legislation would authorize SPR to accept funds from the Federal Department of Housing and Urban Development and the Washington State Department of Commerce in the Park and Recreation Fund for the Seattle Conservation Corps, a workforce development program for adults experiencing homelessness. The 2027 Proposed Budget includes $1.1 million of appropriations backed by these grants.

3. CBO 2026 Year End Supplemental ORD

This legislation would authorize changes to SPR's appropriations in the 2026 Budget as follows:

- Abandon appropriations ($201,000) in the Park and Recreation Fund for technical reasons (e.g., completed project, revised grant contract amount) for playground improvements at Be'er Sheva Park, redevelopment of Green Lake Small Craft Center, and the Volunteer Park Amphitheater project;
- Address REET revenue shortfall through reduced appropriations ($12 million) for accessibility projects informed by current spending plans, stabilization and decarbonization projects at High Point Community Center that are in early planning stages, and a boat moorage restoration project;
- Restore funding ($7.8 million) for the boat moorage restoration project through reallocation of Park District Funds ($7.8 million) for land acquisitions, Smith Cove Park development, Major Maintenance and Asset Management projects, and water reuse projects.
- Increase appropriations ($322,000) for anticipated revenue that would fund the Gas Works Remediation Project, Landscape Conservation and Local Infrastructure Program Improvements Projects (LCLIP), and use 2008 Park Levy Fund balance for neighborhood parks and playgrounds.

4. CBO 2026 Year End Acceptance ORD

This legislation would authorize SPR to accept a grant from the Washington State Department of Commerce to support the Washington Park Arboretum Pacific Pathways Project. This project will create an accessible pathway to the Pacific Gardens Connections Garden and develop the first phase of the China Forest with new plantings. The legislation would also add $873,000 of appropriations in SDOT's Major Maintenance and Asset Management CIP project for this grant.