Seattle Parks and Recreation (SPR)

2027-28 Proposed Budget Overview



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Seattle City Council Select Budget Committee

City of Seattle

SPR's 2027-28 Proposed Budget Approach

MISSION: SPR equips employees and the public for well-being as we support healthy people, a thriving environment and vibrant community. We provide safe and accessible spaces for residents and visitors to work, recreate, rejuvenate and to enhance quality of life and wellness for children, teenagers, adults and seniors.



A People First Budget Preserving Critical Services

- The Proposed Budget **achieves cost savings and minimizes service impacts to the community** through efficiencies including a review of community center project schedules and Park District fund balance.
- Concurrently, this approach **minimizes impacts on equity and performance commitments** made as part of Cycle 2 of the Park District.





Makes Thoughtful Investments

- The Proposed Budget also makes investments to **support program access** and addresses **one-time emergent capital needs** while still achieving savings.

Summary

The 2027-28 Proposed Budget achieves savings and **maintains existing programming and staff resources** by **finding efficiencies** and utilizing **flexible funding sources.** It also makes **thoughtful investments** in Mayoral and City priorities.

TOTAL BUDGET ($000s)	2026 Adopted	2027 Proposed	2028 Proposed
General Fund*	$129,896	$134,161	$137,687
Other Funds	$233,402	$228,773	$250,704
LTGO Bonds	--	$36,900	$60,500
FTE	1,155.38	1,155.83	1,155.83

*The Park District ILA stipulates a minimum amount of General Fund to support SPR programs and services annually. CBO calculated this General Fund floor at $131.7 million in 2027 and $136.9 million in 2028.

SPR's 2027-28 Proposed Budget Approach

1. Efficiencies to Address the General Fund Shortfall ($3.5 million)

- ❖ Finds non labor and vacancy savings to achieve savings without impacts to programs and services

2. Funding Realignments to Address General Fund Shortfall ($7.8 million)

- ❖ To sustain core programs and services, the Proposed Budget includes budget neutral transfers of General Fund backed lines of business to different funds.

3. Reductions to Capital Real Estate Excise Tax (REET) Funding ($25 million)

- ❖ To meet the updated REET forecast, the Proposed CIP reduces REET funding by ~$5 million annually from 2027-2032 building on a one-time reduction of $12 million in 2026.

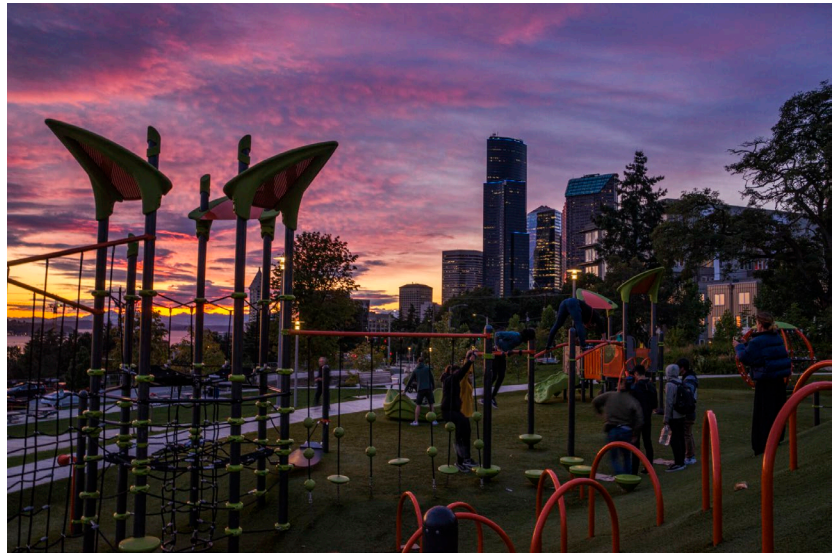
4. One-Time Investments in City Priorities $20.4 million

Access and Opportunities: $3.3 million

Emergent Capital Priorities: $17.1 million

- ❖ The proposed budget also invests in city priorities through Park District realignments (primarily related to community center capital project schedules) and other one-time resources.





Efficiencies to Address General Fund Shortfall

Right-size program expenses and implement administrative efficiencies including:

- Remove retired General Fund backed debt service appropriation (paid in full 2025): ($831K)
- Shift rent expenses proportionally to CIP overhead (~50% recognizing CIP related staffing): ($600K)
- Reduce Park District reserves for labor needs (addressed with 2025/2026 CBA changes): ($300K)
- Abrogate 4.5 FTE of long-term vacant positions (Budget, HR, UCT Admin): ($673K)
- Reduce non labor budget to reflect spending (not expected to impact baseline service levels): ($1.1 million)

($000s)	2026 Adopted	2027 Proposed	% Change (Adopted to 2027 Proposed)	2028 Proposed	% Change (2027 Proposed to 2028 Proposed)
General Fund	$3,800	$600	(84%)	$600	--
Other Funds	$600	$900	50%	$900	--
FTE	4.5	--	(100%)	--	--

Funding Realignments to Address General Fund: Admissions Tax

Continues the 2025-2026 realignment of certain SPR programs to Admissions Tax revenues

- **Arts in Parks:** Through this program ($280,000), artists and art organizations activate park spaces throughout the City in a process coordinated by SPR in partnership with the Office of Arts and Culture.
- **Teen Performing Arts:** The Teen Summer Musical program ($210,000) is a long-standing free program introducing young people, with a focus on youth of color, to the world of theater.
- **Center City Buskers:** As part of SPR's Center City Activation program, this funding ($224,000) brings musicians and entertainment to parks.







($000s)	2026 Adopted	2027 Proposed	% Change (Adopted to 2027 Proposed)	2028 Proposed	% Change (2027 Proposed to 2028 Proposed)
General Fund		--		--	--
Other Funds	$714	$714	--	$714	--
FTE	2.0	2.0	--	2.0	--

Funding Realignments to Address General Fund: Park District

1. Continues transfer of General Fund backed operating costs to the Park District.

- The 2025-2026 Adopted Budget made a $4.1 million Park District reduction to SPR's Major Maintenance, CommUNITY Fund, and Park Land Acquisition capital budgets, and then shifted those Park District funds to the operating budget for the biennium to cover general park maintenance operations and free up General Fund.

2. Shifts additional General Fund backed operating costs to the Park District.

- The 2027-2028 Proposed Budget makes a similar net neutral reduction of $3 million of General Fund in the Grounds Maintenance line of business funded by a reduction in capital Major Maintenance and Asset Preservation.





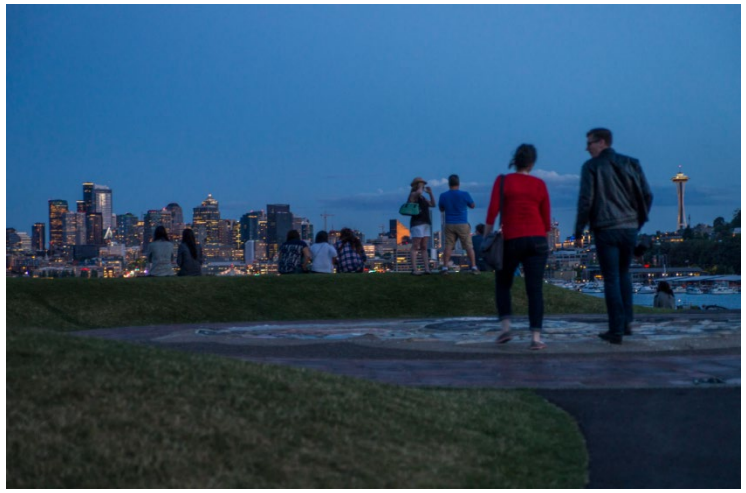


($000s)	2026 Adopted	2027 Proposed	% Change (Adopted to 2027 Proposed)	2028 Proposed	% Change (2027 Proposed to 2028 Proposed)
General Fund	$24,892	$21,231	(15%)	$21,749	2%
Other Funds	$24,132	$27,116	12%	$29,089	7%
FTE	240.7	239.7	--	239.7	--

REET Reductions: 2027-2032

2027-2032 CIP reduces SPR's REET allocations by ~$25 million across the six-year CIP.

- **Gasworks Park Remediation** ($2.8 million reduced 2027-2029)
  - Aligns budget with planned spending through 2029 and retains sufficient funding to continue planning with Seattle Public Utilities (SPU) and Puget Sound Energy (PSE).
- **Athletic Field Replacements** ($7.1 million reduced 2029-2031)
  - With a combined $30 million remaining and included in the proposed CIP, SPR is assessing timing implications for the ~12 fields due for replacement in this timeframe.
- **Athletic Field Conversions** ($14.7 million reduced 2027-2030)
  - Magnuson Park Athletic Field 12 (planned for 2027/2028) is fully offset with Park District funds.
  - West Magnolia Athletic Field was planned but not fully funded in the outyears of the CIP (2029/2030); remains in the CIP with funding source to be determined.



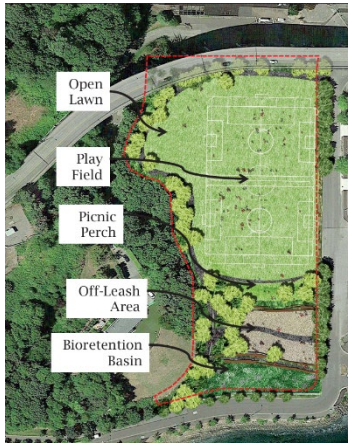


One Time REET Reductions: 2026 Year-End Supplemental

Budget Legislation also includes a $12M one-time reduction to address REET revenue shortfall including some realignment of Park District carryforward resources. This proposal is informed by spending plans.

- **Park Land Acquisitions:** Reduces accumulated Park District resources ($2.2 million) for acquisitions informed by current spending plans; proposed CIP includes ~$1 million / year.
- **Accessibility Projects:** Reduces accumulated REET resources ($2.2 million) for accessibility projects informed by current spending plans; proposed CIP includes ~$2 million / year.
- **Community Center Stabilization and Decarbonization:** Reduces REET and Park District resources for stabilization and decarbonization projects ($5 million)
  - Continues GC/CM decarbonization efforts at Van Asselt, Genessee Crew Quarters and Garfield, and design for Jefferson and Rainier Community Centers.
  - Recognizes the project recently started for High Point Community Center requires $1 million for planning and design in the upcoming biennium.
  - Positions the three projects in design (Jefferson, Rainier, High Point community centers) to leverage outside and future funding.
- **Project Savings:** Eliminates resources for Water Reuse Projects ($1.2 million) and reduces budget carryforward for Smith Cove Park Phase 1 ($1.4 million), which is near completion.







Operating Investments: Park District Reallocations

The Proposed Operating Budget reallocates Park District resources to align with City priorities.

- **Recreation Scholarships (One-time):** Increases program funding by $400,000 in 2027 and 2028.
- **Aquatics Support (One-time):** Recognizing pools continue to experience financial challenges, continues $1.6 million revenue subsidy in 2027 and 2028, that began post pandemic.
- **Seattle Conservation Corps (Ongoing):** Reprioritizes non labor baseline of $400,000 to add two HR positions to support the program.
- **Teen Late Night at High Point Community Center (Ongoing):** Sustains 2026 CBA of $300,000 adding one night of Late Night.
- **Youth Investments in Southeast Seattle (Ongoing):** Repurposes $600,000 Youth Opportunity Fund baseline to pilot a high school Community Learning Center (CLC) in partnership with Rainier Beach High School and expand teen programming at Rainier Beach Community Center.





($000s)	2026 Adopted	2027 Proposed	% Change (Adopted to 2027 Proposed	2028 Proposed	% Change (2027 Proposed to 2028 Proposed)
General Fund	$2,145	$2,218	3%	$2,258	2%
Other Funds	$15,560	$15,726	1%	$15,927	1%
FTE	64.5	68.25	6%	68.25	--

Capital Investments: One Time Park District and KC Levy Fund Balance

The 2027-28 Proposed Budget uses $17.1 million of Fund Balance to address emergent priorities

Supported by one-time Park District capacity from community center renovation schedules

- **Athletic Field 12 at Magnuson Park $9.6 million:** planned for 2027/2028.
- **Park Restrooms $1.8 million:** Invests $1.2 million in Park District and $600,000 in King County Park Levy for two new park restrooms.
- **Discovery Park Visitors Center $1.6 million:** Completes repair minimizing impacts to other projects.
- **Little Brook Park $1.5 million:** Addresses funding shortfall due to preferred project design.
- **Recreation Facilities Security Cameras $1.3 million:** Replaces cameras at approximately 19 sites with existing infrastructure past their useful life.
- **Camp Long Lodge Planning $700,000:** Provides funds to continue to 60% design.
- **West Magnolia Playground Inclusive Elements $570,000:** Allows for additional investment in current project for inclusive play elements.







Summary of Position Changes in the 2027-28 Proposed Budget

Baseline FTE: 1,155.38

Position Abrogations (all vacant): (4.5 FTE)

- (1.0) Sr. Management Systems Analyst (Budget)
- (1.0) Strategic Advisor, 1 Parks and Recreation (HR)
- (2.0) Administrative Staff Assistant (UCT)
- (0.5) Strategic Advisor, 1 Customer Service, Public Information (UCT)



Position Adds (Budget Neutral): 4.0 FTE

- 1.0 Installation Maintenance Worker (Golf)
- 1.0 Sr. Personnel Specialist (Seattle Conservation Corps)
- 1.0 HR Professional (Seattle Conservation Corps)
- 1.0 Recreation Program Coordinator (New Rainier Beach CLC)



Incremental Position Changes (Budget Neutral): 0.95 FTE

- .20 Planning and Development Specialist, 1 (CIP)
- .50 Recreation Program Specialist (to sustain High Point)
- .25 Recreation Leader (to sustain High Point)

Proposed FTE: 1,155.83



Questions?