

Seattle Parks and Recreation

AP Diaz, Superintendent

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<http://www.seattle.gov/parks/>

Department Overview

Seattle Parks and Recreation (SPR) works with all residents to be good stewards of the environment and to provide safe, welcoming opportunities to play, learn, contemplate, and build community. SPR manages a [6,400+ acre park system of nearly 500 parks](#) and extensive natural areas. SPR provides athletic fields, tennis courts, play areas, specialty gardens, and more than 25 miles of boulevards and 120 miles of trails. The system comprises about 12% of the city's land area. SPR also manages many facilities, including 26 [community centers](#), eight [indoor swimming pools](#), two [outdoor \(summer\) swimming pools](#), three [environmental education centers](#), two [small craft centers](#), four [golf courses](#), an outdoor stadium, and much more. Department employees work hard to develop partnerships with park neighbors, volunteer groups, non-profit agencies, local businesses, the Associated Recreation Council, and Seattle Public Schools to provide access to open spaces, facilities, and programs for all residents.

Budget Snapshot

	2022 Actuals	2023 Adopted	2024 Endorsed	2024 Adopted
Department Support				
General Fund Support	112,843,208	116,702,332	117,853,370	119,481,060
Other Funding - Operating	75,952,500	102,773,175	108,177,865	107,784,395
Total Operations	188,795,708	219,475,507	226,031,235	227,265,455
Capital Support				
General Fund Support	137,362	-	-	-
Other Funding - Capital	83,028,048	112,465,956	102,508,310	93,450,735
Total Capital	83,165,410	112,465,956	102,508,310	93,450,735
Total Appropriations	271,961,118	331,941,463	328,539,545	320,716,190
Full-Time Equivalents Total*	958.63	1,117.98	1,117.98	1,131.89

* FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here

Incremental Budget Changes

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	2024 Budget	FTE
Total 2024 Endorsed Budget	328,539,545	1117.98

Baseline

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Citywide adjustments for standard cost changes	2,208,591	-
Proposed Operating		
Add funding for annual lease escalation	-	-
Adjust Unified Care Team budgets and positions	-	-
Transfer General Fund for waterfront maintenance to Seattle Center	(100,000)	-
Add an Equity Advisor	-	1.00
Convert part-time Golf Course Groundskeeper positions to one full-time position	-	(1.00)
Add a Counselor the Seattle Conservation Corps	71,530	1.00
Add a position to focus on Integrated Pest Management	-	0.50
Increase Accounting Tech to full time	-	0.50
Right-size capital planning and development staffing	-	14.00
Use one-time Park Fund balance to fund Zoo operating subsidy inflationary increase for 2024 only	796,427	-
Proposed Capital		
Fund Zoo major maintenance inflationary increase	-	-
Reallocate REET funding in response to forecasted shortfalls	(6,500,000)	-
Add Municipal Energy Efficiency Program funding for community center pre-electrification efforts	189,750	-
Adding Tree Replacement Payment In Lieu Funding	59,000	-
Proposed Technical		
Adjust Aquarium debt service	(4,335,428)	-
Adjust debt service amounts	(110,897)	-
Adjust Park District and LTGO Bond funding in 2024-2029 CIP	-	-
Align labor budget with increased labor costs	-	(2.34)
Amend the General Fund Floor (Narrative Only)	-	-
Budget neutral position changes	-	0.25
Fund balancing technical entry	-	-
Transfer City Hall Park funding out of the operating budget	(1,000,000)	-
Transfer City Hall Park funding to the capital budget	1,000,000	-
CIP Appropriation and Fund Alignment	640,000	-
Technical changes to various projects	85,930	-
Council		
SCERS Contribution Rate Change	(908,257)	-
Fund Permanent Fence at Greg's Garden P-Patch	-	-
One-time support of community planning for Garfield Super Block Project	80,000	-
Total Incremental Changes	\$(7,823,355)	13.91

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Total 2024 Adopted Budget

\$320,716,190

1131.89

Description of Incremental Budget Changes

Baseline

Citywide adjustments for standard cost changes

Expenditures \$2,208,591

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare, retirement, and industrial insurance charges for the department.

Proposed Operating

Add funding for annual lease escalation

Expenditures -

This item adds appropriation to cover the contractual increases included in the lease agreement for the SPR administrative offices at 300 Elliot Ave. W. The current lease is estimated to increase by a total of approximately \$200,000 in 2024. Because the leased facility primary houses staff in planning and development, accounting, the business services center, and contracting, SPR will fund this increase through an increase in the 2024 overhead rates.

Adjust Unified Care Team budgets and positions

Expenditures -

Position Allocation -

In 2018, SPR formed a 13-person Special Maintenance Team to support the citywide of work responding to the to the increasing number of unsanctioned encampments and illegal dumping on public property. This body of work has evolved since that time including in 2023, when the team was expanded to support the citywide UCT in partnership with Seattle Department of Transportation (SDOT) and Seattle Public Utilities (SPU). This budget neutral item does not contain any major policy or operational changes related to SPR's UCT work. However, it does consolidate funding supporting this work but currently budgeted across multiple projects to the projects comprising the Special Maintenance Detailed Line of Business. It also reclasses several positions in a budget neutral way to align SPR and SDOT's use of similar titles for similar bodies of work.

Transfer General Fund for waterfront maintenance to Seattle Center

Expenditures \$(100,000)

This item reduces \$100,000 of General Fund resources that previously supported maintenance of the waterfront. A similar item in Seattle Center's Adopted Budget transfers this funding to Seattle Center as part of the transition of waterfront maintenance responsibilities approved in 2023.

Add an Equity Advisor

Expenditures -

Position Allocation 1.00

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This item repurposes existing Park District and Park Fund resources to sustain an Equity and Engagement Advisor Strategic Advisor focused on Capital Planning and Facilities Maintenance Line of Business. This role started as a term limited temporary assignment in March 2022. This position will be the third Equity Advisor role embedded in SPR Operating Divisions, joining the two other major divisions (Recreation and Parks and the Environment). Ensuring equity in SPR's delivery of capital projects and our approach to asset management including our facilities is critical especially as we begin to implement the Park District Cycle 2 investments.

Convert part-time Golf Course Groundskeeper positions to one full-time position

Expenditures	-
Position Allocation	(1.00)

This item addresses a workforce equity issue among one of the lowest paid job classifications in the Golf program. It abrogates three vacant part-time Golf Course Groundskeeper positions and increases one part-time Groundskeeper position to full time to increase retention and promote staffing continuity.

Add a Counselor the Seattle Conservation Corps

Expenditures	\$71,530
Revenues	\$71,530
Position Allocation	1.00

This item adds a full time Counselor position to the Seattle Conservation Corps (SCC) to support the case management workload for new and current SCC corpsmembers. The SCC, established in 1986, is a unique SPR program that provides employment and training for people experiencing homelessness. This program gives homeless adults opportunities to train and work in a structured program that provides them with job skills while completing public works projects that benefit our community members and our environment. Cycle 2 of the Park District added funding to expand the number of homeless adults served by the program. The SCC is currently supported by two Counselor positions who provide intensive case management support for corpsmembers. A third counselor position is needed to decrease the caseload per Counselor and increase the quality of services provided. This item is funded by a recurring grant and by reprioritizing existing budget.

Add a position to focus on Integrated Pest Management

Expenditures	-
Position Allocation	0.50

This budget neutral item repurposes an existing vacant Utility Laborer position to create a full-time Environment Analyst Sr. position in the Parks and Environment Division to coordinate departmentwide Integrated Pest Management (IPM) and wildlife management needs. SPR has been meeting the requirements of IPM through various staff, but the work requires a dedicated position given the unique skills and knowledge needed to implement best practices across the system. Specifically, this position will focus on improving operation efficiency and effectiveness through staff trainings, and addressing issues with plants, animals, insects, and pathogens that are regulated by local, state, and federal agencies (e.g., protections on heron nesting sites or noxious weed regulations).

Increase Accounting Tech to full time

Expenditures	-
Position Allocation	0.50

This budget neutral item increases an existing Accounting Tech II to full time using existing budget resources to support SPR's expanded employee base. This budget neutral proposal increases an existing part-time Accounting Tech II-BU to full time to support the Department's payroll team. The payroll team currently consists of 2.5 FTE to

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support payroll need for up to 1,400+ employees throughout the year. The 2023 budget added over more than 100 new positions, this has increased the team's workload, placing significant pressures on the department's ability to correctly pay employees on time.

Right-size capital planning and development staffing

Expenditures	-
Position Allocation	14.00

This item adds 11.0 new FTE and removes a sunset date for 3 existing positions in the capital planning and development function. Cycle 2 of the Park District added significantly more capital dollars to SPR's budget including several complex projects. Because of City Council interest in additional capital projects beyond those in the Mayor's Proposed Cycle 2, SPR elected not to add these positions until final passage of Cycle 2. The new positions are a mix of project planning, coordination, and management (4.0), technical and engineering (4.0), and compliance and reporting (3.0), and are funded through the CIP. They are needed to successfully deliver SPR's expanded capital commitments.

Use one-time Park Fund balance to fund Zoo operating subsidy inflationary increase for 2024 only

Expenditures	\$796,427
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The Woodland Park Zoo's land and facilities are owned by SPR, and it is operated by the non-profit Woodland Park Zoological Society (WPZS) through a long-term agreement first adopted in 2002 and then renegotiated and adopted in 2022. As part of the new agreement, SPR provides an operating subsidy to WPZS, and this support rises annually with inflation. In 2024, the inflationary increase is approximately \$796,000, for a total operating subsidy of approximately \$9 million in 2024. This item appropriates one-time Park Fund balance to pay for this inflationary increase for 2024 only. See a related item in the incremental changes to SPR's capital budget.

Proposed Capital

Fund Zoo major maintenance inflationary increase

Expenditures	-
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The Woodland Park Zoo's land and facilities are owned by SPR, and it is operated by the non-profit Woodland Park Zoological Society through a long-term agreement first adopted in 2002 and then renegotiated and adopted in 2022. As part of the new agreement, SPR provides support for Zoo facility major maintenance, and this support rises annually with inflation. In 2024, the inflationary increase is approximately \$220,000, for a total major maintenance subsidy of \$2.5 million in 2024. This budget neutral technical item repurposes REET funding from SPR's general major maintenance project across all six years of the CIP to support the inflationary increase to the Zoo's major maintenance subsidy. See a related item in the "Proposed Operating" changes section of this budget book.

Reallocate REET funding in response to forecasted shortfalls

Expenditures	\$(6,500,000)
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The Real Estate Excise Tax (REET) is a major source of funding for SPR's capital projects and major maintenance. However, forecasts for REET revenues have declined significantly since the development of the 2024 Endorsed Budget. To accommodate this change in projected revenues, this item reduces SPR's REET appropriations in 2024 by \$6.5 million, and a similar item in the third quarter supplemental budget reduces \$13.5 million of REET in the 2023 budget, for a total reduction of \$20 million. These funds are added back to SPR's budget in 2025 to 2028. These reallocations will have limited impacts to projects. The majority of the changes in the REET budget align budget with expected project delivery timelines. For detailed review of specific projects, see the 2024-2029 Adopted CIP.

Add Municipal Energy Efficiency Program funding for community center pre-electrification efforts

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Expenditures \$189,750

This change request adds appropriation from the Municipal Energy Efficiency Program (MEEP) to support implementation of the Citywide Resource Conservation program budget. Specifically, it will fund pre-electrification work in community centers in 2024.

Adding Tree Replacement Payment In Lieu Funding

Expenditures \$59,000
Revenues \$59,000

This item adds \$59,000 of funding for tree planting and maintenance, based on the City's updated tree ordinance (Ordinance 126821), which established a new "payment in lieu" (PIL) program for tree replacement, whereby developers can pay a fee to the City in lieu of planting replacement trees on the development site. The City will use these fees to plant trees on City property (street right-of-way and SPR property). The total 2024 PIL revenues are projected to be \$191,000 and are expected to increase annually; for SPR, the anticipated amount in 2024 is \$59,000.

Proposed Technical

Adjust Aquarium debt service

Expenditures \$(4,335,428)
Revenues \$(4,335,428)

This technical item adjusts debt service budgets for 2024 to 2029 in the CIP related to the Aquarium expansion project. Specifically, it abandons the expense and revenue that were intended to make debt service payments for Aquarium expansion, but this project is no longer being funded by additional bonds, so debt service budget is not necessary. The item trues up the budget to project assumptions made via Ordinance 126874.

Adjust debt service amounts

Expenditures \$(110,897)
Revenues \$(8,600)

This item adjusts debt service for various CIP Debt Service Projects to align with the 2024-2029 budget cycle and the updated debt service schedules. Specifically, this adjusts Aquarium Expansion - Debt Service and Rainier Beach Community Center Debt Service from 2024-2029; Golf Capital Improvements from 2024-2028; and Aquarium-Pier 59 Piling Replacement and Aquarium Debt Service in 2024 and 2025.

Adjust Park District and LTGO Bond funding in 2024-2029 CIP

Expenditures -

This technical change adjusts ongoing funding for various CIP Projects to align with the 2024-2029 budget cycle including the Park District financial plan and planned LTGO bond amounts.

Align labor budget with increased labor costs

Expenditures -
Position Allocation (2.34)

This budget neutral technical item aligns labor accounts with actual position cost increases related to 2023 legislative action (Ordinance 126808). To fund these increases, SPR is abrogating three vacant positions (a total of 2.34 FTE), whose work is no longer needed.

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Amending the General Fund Floor (Narrative Only)

Since the establishment of the Park District in 2014, an interlocal agreement (ILA) between the City of Seattle and the Seattle Park District has set out several responsibilities for both parties. These included a specific baseline of General Fund support for parks and recreation services, commonly referred to as the “General Fund floor,” and required the City to allocate General Fund resources to SPR in each annual budget at or above that baseline. Prior to 2024, the ILA required the City to adjust that floor for inflation annually using the Consumer Price Index (CPI) for Seattle, which for 2023 was an unprecedented 7.6%. This would have required an allocation of \$123 million in General Fund resources to SPR in 2024.

The City of Seattle and the Seattle Park District both have an interest in ensuring the long-term stability of revenues to the park and recreation system and avoiding unilateral termination of this ILA during a challenging fiscal environment. Therefore, the Proposed Mid-Biennial Updates included legislation that amended the ILA and adjusted the inflation factor for 2024 only from CPI to 3%. This legislation was passed along with the 2024 Adopted Budget, and creates a General Fund floor of \$118 million for 2024. This also aligns SPR’s General Fund floor in 2024 with financial policies governing a similar floor in the Seattle Department of Transportation, which uses a 3% inflator. SPR’s 2024 Adopted Budget includes nearly \$120 million of General Fund, an increase of \$2.1 million above the 2023 Adopted Budget.

Budget neutral position changes

Expenditures	-
Position Allocation	0.25

This budget neutral technical item adjusts expense and revenue budgets to correctly align with position reclassifications and increases an existing position in Aquatics by 0.25 FTE to better reflect the actual use of the position.

Fund balancing technical entry

Revenues	\$(2,244,593)
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This is a technical item to record a fund balancing entry for the Park Fund, Park Mitigation Fund, and King County levy Fund, which are primarily managed by this department.

Transfer City Hall Park funding out of the operating budget

Expenditures	\$(1,000,000)
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The City’s 2024 Adopted Budget appropriates approximately \$330 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which \$34 million is allocated to investments promoting Economic Revitalization. The 2024 Endorsed Budget included \$1 million of this payroll tax funding to support activation and safety improvements to City Hall Park. This item reduces the funding from the operating budget, and a related item transfers it to the capital budget to align with the implementation plan to create safe outdoor spaces in the city’s downtown core.

Transfer City Hall Park funding to the capital budget

Expenditures	\$1,000,000
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The City’s 2024 Adopted Budget appropriates approximately \$330 million in JumpStart Payroll Expense Tax (payroll tax) proceeds, of which \$34 million is allocated to investments promoting Economic Revitalization. The 2024 Endorsed Budget included \$1 million of this payroll tax funding to support activation and safety improvements to

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City Hall Park. This item transfers the funding from the operating budget to the capital budget, to align with the implementation plan to create safe outdoor spaces in the city's downtown core.

CIP Appropriation and Fund Alignment

Expenditures	\$640,000
Revenues	\$54,153

This technical change request adds funding in 2029 for various CIP Projects to align with the 2024-2029 budget cycle. It also adjusts, across all six years of the CIP, where \$600,000 of Park Fund revenues associated with field fees are represented in the budget. As the collection of these fees are managed by staff in the athletic program, this item transfers these revenues to the operating budget for better management. Finally, it adds King County levy funding to improve restrooms and playgrounds.

Technical changes to various projects

Expenditures	\$85,930
Revenues	\$685,930
Position Allocation	-

This item includes a variety of technical changes to true up the budget to revenue projections and to align budget with operational plans for 2024. This item adds Park Fund expense and revenue to the Golf program, abandons Park Fund expense and transfers Park Fund revenue related to field fees from the CIP to the operating budget, for better oversight by athletics program staff.

Council

SCERS Contribution Rate Change

Expenditures	\$(908,257)
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The City's employee retirement system, the Seattle City Employees Retirement System (SCERS), of which most non-uniformed City employees are members, is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings.

The employer portion of the SCERS contribution is funded through the annual budget process as a percentage of salaries based on several factors including reports from the contracted actuary and the City's long-range financial forecasts. The Mayor's 2024 Proposed Mid-Biennial Budget included an employer contribution rate of 16.22%, which was determined prior to the actuary's recommendation but provided for long-term "smoothing" given the City's long-term financial challenges.

This item reduces the employer contribution rate from the proposed rate of 16.22% to the SCERS minimum actuarial required rate of 15.17%, which was determined to provide sufficient funding to the retirement system to achieve 100% funded status by 2042.

Fund Permanent Fence at Greg's Garden P-Patch

Expenditures	-
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This Council Budget Action (CBA) adds one-time \$30,000 from the JumpStart Payroll Expense Tax (payroll tax) Fund to the Seattle Parks and Recreation's (SPR) Rejuvenate Our P-Patches Capital Improvement Program (CIP) project (MC-PR-51001) to fund a permanent fence around Greg's Garden P-Patch located at 14th Ave NW and NW 54th, and would impose a proviso on that funding. Currently, the City pays for a temporary fence that surrounds Greg's Garden P-Patch.

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This addition is funded by making changes to two other SPR capital projects:

- Major Maintenance and Asset Management (MC-PR-41001) - reduce \$30,000 Real Estate Excise Tax (REET) I
- Yesler Crescent Improvements (MC-PR-21012) - add \$30,000 REET I; reduce \$30,000 payroll tax Fund

This CBA imposes the following proviso:

"Of the appropriation in Seattle Parks and Recreation's (SPR's) 2024 budget for the Rejuvenate Our P-Patches (MC-PR-51001) project in the 2024-2029 Capital Improvement Program, \$30,000 is appropriated to fund a permanent fence around Greg's Garden P-Patch and may be used for no other purpose."

One-time support of community planning for Garfield Super Block Project

Expenditures \$80,000

This Council Budget Action (CBA) adds one-time \$80,000 from the JumpStart Payroll Expense Tax Fund (one-time) to Seattle Parks and Recreation (SPR) to continue support of the community planning costs related to the Garfield Super Block Project. Funds will allow continued work by community project staff leading up to project construction. In addition, funding could be used for: artist stipends, community outreach events, project fundraising, and project management.

2023-24 Mid-Biennium Adopted Budget Updates - Expenses

Budget Summary Level	Fund	Budget Process Phase Endorsed	Adopted Changes	Grand Total
Building For The Future	10200 - Park And Recreation Fund	300,000	0	300,000
	14500 - Payroll Expense Tax	0	970,000	970,000
	19710 - Seattle Park District Fund	15,625,102	0	15,625,102
	30010 - REET I Capital Fund	0	30,000	30,000
	30020 - REET II Capital Fund	0	0	0
	35040 - Waterfront LID #6751	9,100,000	0	9,100,000
	35900 - Central Waterfront Improvement Fund	13,173,000	0	13,173,000
Building For The Future Total		38,198,102	1,000,000	39,198,102
Debt and Special Funding	00100 - General Fund	0	0	0
	10200 - Park And Recreation Fund	4,506,428	-4,344,028	162,400
	19710 - Seattle Park District Fund	0	0	0
	30010 - REET I Capital Fund	3,094,922	-85,509	3,009,413
	30020 - REET II Capital Fund	1,656,650	0	1,656,650
	36000 - King County Parks Levy Fund	1,149,315	-16,788	1,132,526
Debt and Special Funding Total		10,407,315	-4,446,325	5,960,989
Departmentwide Programs	00100 - General Fund	4,552,164	111,430	4,663,594
	10200 - Park And Recreation Fund	8,610,674	-416,265	8,194,409
	19710 - Seattle Park District Fund	7,072,449	131,985	7,204,434
	36000 - King County Parks Levy Fund	0	0	0
Departmentwide Programs Total		20,235,288	-172,850	20,062,437
Fix It First	00164 - Unrestricted Cumulative Reserve Fund	35,000	0	35,000
	10200 - Park And Recreation Fund	913,000	59,000	972,000

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	19710 - Seattle Park District Fund	34,734,227	0	34,734,227
	20110 - General Bond Interest and Redemption Fund	2,413,000	0	2,413,000
	30010 - REET I Capital Fund	7,766,026	-5,640,250	2,125,776
	30020 - REET II Capital Fund	7,097,297	-700,000	6,397,297
	36000 - King County Parks Levy Fund	360,000	640,000	1,000,000
	37300 - 2025 Multipurpose LTGO Bond Fund	0	0	0
Fix It First Total		53,318,550	-5,641,250	47,677,300
Golf Programs	00100 - General Fund	0	30,057	30,057
	10200 - Park And Recreation Fund	13,679,574	313,946	13,993,520
Golf Programs Total		13,679,574	344,002	14,023,577
Leadership and Administration	00100 - General Fund	38,128,924	2,439,909	40,568,833
	00155 - Sweetened Beverage Tax Fund	0	0	0
	10200 - Park And Recreation Fund	2,267,116	-1,234,178	1,032,938
	14500 - Payroll Expense Tax	1,000,000	-920,000	80,000
	19710 - Seattle Park District Fund	6,746,595	-31,281	6,715,314
Leadership and Administration Total		48,142,635	254,450	48,397,084
Maintaining Parks and Facilities	14500 - Payroll Expense Tax	0	30,000	30,000
	19710 - Seattle Park District Fund	584,343	0	584,343
Maintaining Parks and Facilities Total		584,343	30,000	614,343
Parks and Facilities Maintenance and Repairs	00100 - General Fund	56,484,769	-1,127,290	55,357,479
	00155 - Sweetened Beverage Tax Fund	0	0	0
	10200 - Park And Recreation Fund	3,381,978	1,592,008	4,973,987
	14000 - Coronavirus Local Fiscal Recovery Fund	0	0	0
	19710 - Seattle Park District Fund	28,311,136	-269,502	28,041,634
	36000 - King County Parks Levy Fund	10,158	0	10,158
Parks and Facilities Maintenance and Repairs Total		88,188,042	195,216	88,383,258
Recreation Facility Programs	00100 - General Fund	15,764,135	173,585	15,937,721
	00155 - Sweetened Beverage Tax Fund	310,531	-1,564	308,966
	10200 - Park And Recreation Fund	10,772,584	-268,448	10,504,136
	19710 - Seattle Park District Fund	20,011,062	-84,960	19,926,102
	36000 - King County Parks Levy Fund	738,793	-1,637	737,156
Recreation Facility Programs Total		47,597,105	-183,024	47,414,081
Zoo and Aquarium Programs	00100 - General Fund	2,923,377	0	2,923,377
	10200 - Park And Recreation Fund	203,651	796,427	1,000,078
	19710 - Seattle Park District Fund	5,061,563	0	5,061,563
Zoo and Aquarium Programs Total		8,188,591	796,427	8,985,018
Grand Total		328,539,545	-7,823,355	320,716,190