

SEATTLE PARK DISTRICT
KING COUNTY, WASHINGTON

RESOLUTION 25

A RESOLUTION adopting the 2019 Seattle Park District Budget.

WHEREAS, in accordance with RCW 35.61.040, formation of the Seattle Park District became effective and its boundaries established as of August 19, 2014, upon certification of results of the August 5, 2014, election; and

WHEREAS, the Seattle Park District is a metropolitan park district, authorized under chapter 35.61 RCW, with statutory powers including the power to levy and impose various taxes and fees to generate revenues to maintain, operate, and improve parks, community centers, pools, and other recreation facilities and programs; and

WHEREAS, on August 19, 2014, King County certified voter approval of the Seattle Park District, a district with the same boundaries as The City of Seattle; and

WHEREAS, on October 30, 2014, an interlocal agreement was executed that established the responsibilities of The City of Seattle and the Seattle Park District in performing and funding Park District services; and

WHEREAS, the interlocal agreement between the City and the District describes the process by which the City and District will develop and approve annual budgets, and the District Board wishes to approve the budget in a manner consistent with its charter and bylaws and the interlocal agreement; NOW THEREFORE,

BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE SEATTLE PARK DISTRICT, KING COUNTY, WASHINGTON, AS FOLLOWS:

Section 1. Adoption.

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2 A. In accordance with Article VI, Section 6.1 of the Seattle Park District
3 adopted bylaws, the Board of Commissioners shall adopt an annual budget each year by
4 resolution.

5 B. The expenditure allowances for the Budget Summary Levels (BSLs) in
6 Attachment A to this resolution are adopted and constitute the appropriations for the Park
7 District annual budget for 2019.

8 C. The expenditure allowance for each BSL in Attachment A may be used
9 only for the purpose listed in Attachment A for that BSL unless otherwise authorized by the
10 Board of Commissioners of the Park District through resolution.

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12 Section 2. The Park District 2019 Budget is consistent with the appropriation authority
13 for Park District funded programs in City departments as approved and passed by the Seattle
14 City Council for the 2019 Adopted Budget. The management and expenditure of the Park
15 District funds shall be consistent with parameters outlined in the interlocal agreement between
16 the Park District and The City of Seattle as adopted by the Park District Board of Commissioners
17 in Seattle Park District Resolution 1 and City of Seattle Ordinance 124468.

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19 Section 3. Attachment B to this resolution provides program level information regarding
20 the anticipated City expenditures related to Park District revenues in 2019. This supporting
21 information is adopted for illustrative purposes only, as the expenditure allowances approved by
22 the Seattle Park District Board of Commissioners are governed at the budget control levels
23 identified in Attachment A and as authorized in Section 1 of this resolution. In addition,
24 Attachment C to this resolution shows the revised six-year spending plan for the Park District
25 that reflects change made to 2019 expenditures. This information is for planning purposes only,
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1 and complies with Section 4.3 of the 2014 interlocal agreement between the Seattle Park District
2 and the City of Seattle.

3 Section 4. Unexpended appropriations. To be consistent with existing City of Seattle
4 budget practices, appropriations provided in the Park District budget for operating and
5 maintenance expenses that remain unexpended or unencumbered at the close of the fiscal year
6 shall automatically lapse unless otherwise authorized by the Park District Board of
7 Commissioners via resolution. Any appropriations provided in the Park District budget for
8 capital outlays remaining unexpended or unencumbered at the close of the fiscal year shall
9 remain in full force and effect unless otherwise abandoned by the Park District Board of
10 Commissioners via resolution.
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Section 5. This resolution shall take effect upon passage.

Adopted by the Seattle Park District this 19th day of NOVEMBER, 2018, and signed
by me in open session in authentication of its adoption this 19th day of NOVEMBER, 2018.



President, Seattle Park District

ATTEST:



City Clerk

Attachments:

- Attachment A – 2019 Seattle Park District Operating and Capital Budget
- Attachment B – 2019 Seattle Park District Program Information
- Attachment C – Seattle Park District 2015-2020 Financial Plan

Attachment A – 2019 Seattle Park District Operating and Capital Budget

Budget Summary Level (BSL)	2019 Proposed Budget		Budget Summary Level Purpose
Cost Center Maintenance and Repairs	Operating	\$11,863,993	The purpose of the Cost Center Maintenance and Repairs Budget Summary Level is to repair and maintain parks, park buildings, and park infrastructure.
Leadership and Administration	Operating	\$1,653,937	The purpose of the Leadership and Administration Budget Summary Level is to provide executive, community, financial, human resource, technology, and business support to the department.
Department-Wide Services	Operating	\$1,010,841	The purpose of the Department-Wide Services Budget Summary Level is to provide management and operations of services that span across multiple lines of business within Seattle Parks and Recreation such as partner relationship management, emergency operations, and security services.
Recreation Facility Programs	Operating	\$9,455,610	The purpose of the Recreation Facility Programs Budget Summary Level is to provide active and passive recreation services to Seattle residents through the direct management, maintenance, and operation of programs and facilities and by leveraging partnerships.

Seattle Conservation Corps	Operating	\$448,286	The purpose of the Seattle Conservation Corps Budget Summary Level is to provide training, counseling, and employment to formerly homeless and unemployed people with the goal that they acquire skills and experience leading to long-term employment and stability.
Zoo and Aquarium Programs	Operating	\$1,938,403	The purpose of the Zoo and Aquarium Budget Summary Level is to support contracted non-profit partners ability to provide services to the community through operations of the Woodland Park Zoo and the Seattle Aquarium.
Fix it First	Capital	\$17,152,795	The purpose of the Fix It First Budget Summary Level is to provide for major maintenance, rehabilitation, and preservation of parks, forests, facilities, and related infrastructure.
Maintaining Parks and Facilities	Capital	\$329,975	The purpose of the Maintaining Parks and Facilities Budget Summary Level is to improve existing P-Patches and dog off-leash areas as set forth in the first six-year planning cycle of the Seattle Park District.
Building for the Future	Capital	\$10,832,795	The purpose of the Building for the Future Budget Summary Level is to develop new parks and facilities, to acquire new park land, and to improve existing parks and facilities
2019 Appropriations	Operating	\$26,371,070	
	Capital	\$28,315,565	
Grand Total 2019 Appropriations		\$54,686,636	

Cost Center BSL

Program Name	Total 2019 Proposed Allocation		Description
Saving Our City Forests	Operations	\$1,933,859	Increases investment in the Seattle Green Partnership a public/private partnership to restore and maintain Seattle's urban forests and natural areas.
Increase Preventive Maintenance	Operations	\$2,711,244	Increases preventative maintenance activities in a manner that reduces maintenance closures to keep Parks facilities open for public use.
Provide Clean, Safe, Welcoming Parks	Operations	\$3,544,388	Invests in cleanliness and upkeep of parks.
Performance Monitoring and Strategic Management	Operations	\$156,574	Supports accountability and strategic operations in the Seattle Department of Parks and Recreation and funds other related administrative costs.
Restore Community Center Operations	Operations	\$426,928	Increases staffing at community centers city-wide and provide recreation scholarships.
Maintain and Activate Seattle's Waterfront Park	Operations	\$310,000	Provides funding for new maintenance costs of the new Waterfront Park.
Maintain 14 New Parks at Land-Banked Sites	Operations	\$875,000	Provides funding for new maintenance costs of developed land-banked sites.
One Time Utility Funding	Operations	\$1,906,000	Provides one-time utility funding support to offset General Fund.
Cost Center BSL Total		\$11,863,993	

Department-Wide Services BSL

Program Name	Total 2019 Proposed Allocation		Description
Make Parks Safer	Operations	\$261,951	Increases funding for animal control services.
Urban Parks Partnership	Operations	\$748,890	Works to enhance downtown and neighborhood parks operations by strengthening activation.
Total Department-Wide Services BSL		\$1,010,841	

Leadership and Administration

Program Name	Total 2019 Proposed Allocation		Description
Major Maintenance Backlog and Asset Management	Operations	\$651,263	Reduce the major maintenance backlog, develop and invest in an asset-management system and address encroachments on Parks property.
Customer Service and Technology	Operations	\$331,144	Funds technology upgrades to improve customer service.
Performance Monitoring and Strategic Management	Operations	\$671,530	Supports accountability and strategic operations in the Seattle Department of Parks and Recreation and funds other related administrative costs.
Total Leadership and Administration BSL		\$1,653,937	

Recreation Facility Programs

Program Name	Total 2019 Proposed Allocation		Description
Restore Community Center Operations	Operations	\$3,966,937	Increases staffing at community centers city-wide and provide recreation scholarships.
Recreation Opportunities for All	Operations	\$507,903	Funds the development and implementation of culturally relevant recreation programs for underserved populations.
Better Programs for Young People—Seattle's Future	Operations	\$1,711,914	Improves and expands recreation programming for teens.
Meeting the Needs of People with Disabilities	Operations	\$1,143,106	Improves, expands and removes barriers to recreations programs for people with disabilities.
More Programs for Older Adults	Operations	\$1,337,041	Expands recreation programming for adults age 50 and above.
Put the Arts in the Parks	Operations	\$370,976	Provides grants and other funding to increase art and cultural content at parks.
Get Moving Fund	Operations	\$275,953	Funds partnerships with community-based programs that fight obesity and encourage exercise and active lifestyles.
Performance Monitoring and Strategic Management	Operations	\$141,780	Supports accountability and strategic operations in the Seattle Department of Parks and Recreation and funds other related administrative costs.
Total Recreation Facility Programs BSL		\$9,455,610	

Seattle Conservation Corps BSL

Program Name	Total 2019 Proposed Allocation		Description
Provide Clean, Safe, and Welcoming Parks	Operating	\$448,286	Invests in cleanliness and upkeep of parks.
Total Seattle Conservation Corps		\$448,286	

Zoo and Aquarium Programs BSL

Program Name	Total 2019 Proposed Allocation		Description
Zoo Operations Support	Operating	\$1,938,403	Supports the operations of the Woodland Park Zoo.
Total Zoo and Aquarium Programs		\$1,938,403	

Building for the Future Programs

Program Name	Total 2019 Proposed Allocation		Description
Park Land Acquisition Leverage Fund	Capital	\$2,153,781	Supports the purchase of new park properties by leveraging grants and other outside resources.
Major Projects Challenge Fund	Capital	\$1,723,025	Provides funding to leverage community donations for renovated, expanded or upgraded parks and facilities.
Develop 14 New Parks and Land-Banked Sites	Capital	\$2,892,335	Funds development of parks on 14 land-banked sites over three years.
Activating and Connecting Greenways	Capital	\$215,378	Provides resources to activate and enhance connection points from greenways to parks.
Develop Smith Cove Park	Capital	\$2,171,276	Provides resources to develop Smith Cove Park. (Note: Funds originally planned to debt finance / maintain the project used for development.)
RDA Relocation-One Time	Capital	\$1,677,000	Provides one-time funding to relocate staff from RDA Building to new location.
Total Building for the Future Programs		\$10,832,795	

Fix It First BSL

Program Name	Total 2019 Proposed Allocation		Description
Major Maintenance Backlog and Asset Management	Capital	\$13,598,534	Reduce the major maintenance backlog, develop and invest in an asset-management system and address encroachments on Parks property.
Pier 62/63 Redevelopment	Capital	\$1,102,551	Rehabilitates Piers 62/63 as part of the City's Waterfront Redevelopment.
Saving Our City Forests	Capital	\$969,169	Increases investment in the Seattle Green Partnership a public/private partnership to restore and maintain Seattle's urban forests and natural areas.
Community Center Rehabilitation & Development	Capital	\$319,499	Rehabilitates or develops community centers to serve the recreational needs of the community.
Aquarium Support	Capital	\$1,163,042	Provides funding for major maintenance projects or operational needs at the Seattle Aquarium.
Total Fix it First BSL		\$17,152,795	

Maintaining Parks and Facilities BSL

Program Name	Total 2019 Proposed Allocation		Description
Improve Dog Off-leash Areas	Capital	\$114,597	Funds maintenance and infrastructure upgrades for dog off-leash areas. In 2015, this funds a strategic plan.
Rejuvenate Our P-Patches	Capital	\$215,378	Invests in P-Patch infrastructure upgrades and the renewal of existing P-Patches.
Total Maintaining Parks and Facilities BSL		\$329,975	

Att C - Seattle Park District 2015-2020 Financial Plan

		2015	2016 Revised	2017	2018 Revised	2019 Revised	2020 Revised
Revenues							
	Park District Property Tax	-	47,798,347	49,843,850	51,000,332	52,091,227	53,338,893
	Interest Earnings					700,000	
	Interfund Loan - Ramp Up Year	10,008,008					
	Total Revenues	10,008,008	47,798,347	49,843,850	51,000,332	52,791,227	53,338,893
Operating Expenses							
1.1	Major Maintenance Backlog and Asset Management	1,492,509	1,640,012	619,882	635,379	651,263	667,545
1.3	Saving Our City Forests	99,680	499,175	511,654	524,446	1,933,859	1,944,538
2.1	Increase Preventive Maintenance	844,721	1,417,700	1,453,143	1,489,471	2,711,244	2,757,601
2.2	Provide Clean, Safe, Welcoming Parks	1,839,430	2,088,854	2,141,075	2,194,602	4,242,674	4,318,300
2.4	Make Parks Safer	30,000	243,248	249,329	255,562	261,951	268,500
2.5	Improve Dog Off-leash Areas (2.5 to Capital in 2017)	103,819	106,414	-	-	-	-
3.1	Restore Community Center Operations	1,351,689	1,385,481	2,358,172	2,417,127	4,521,740	4,611,649
3.2	Recreation Opportunities for All	130,105	471,638	483,429	495,515	507,903	520,601
3.3	Better Programs for Young People—Seattle's Future	250,467	256,729	263,147	269,726	1,711,914	1,728,400
3.4	Meeting the Needs of People with Disabilities	166,000	170,150	174,404	178,764	1,143,106	1,156,914
3.5	More Programs for Older Adults	262,000	268,550	275,264	282,145	1,209,166	1,225,523
3.6	Put the Arts in Parks	-	344,488	353,100	361,928	370,976	380,250
3.7	Get Moving Fund	76,644	256,250	262,656	269,223	275,953	282,852
3.8	Customer Service and Technology	-	307,500	315,188	323,067	331,144	339,422
4.3	Maintain and Activate Seattle's New Waterfront Park	-	-	-	-	310,000	315,250
4.5	Maintain 14 New Parks at Land-Banked Sites	-	-	-	150,000	625,000	1,085,000
4.7	Maintain Smith Cove Park	-	-	-	-	-	226,808
4.9	Activating and Connecting to Greenways	-	118,744	121,713	124,756	-	-
4.10	Performance Monitoring and Strategic Management	439,333	900,634	923,150	946,228	969,884	994,131
4.10	Performance Monitoring and Strategic Management (Legislative)	342,001	-	-	-	-	-
4.11	Urban Parks Partnership	125,000	570,000	684,250	701,356	748,890	764,362
5.1	Interfund Loan Payback	-	1,487,592	1,487,592	7,217,803	-	-
1.4	Aquarium Major Maintenance (Operating in 2015 & 2016 budget)	300,000	1,080,000	-	-	-	-
1.6	One-Time Utility Funding	-	-	-	-	1,906,000	1,564,000
1.5	Zoo Operations Support	-	-	-	-	1,938,403	1,938,403
	Total Operating	7,853,397	13,613,159	12,677,147	18,837,097	26,371,070	27,090,048

		2015	2016 Revised	2017	2018 Revised	2019 Revised	2020 Revised
	Capital Expenses						
1.1	Major Maintenance Backlog and Asset Management	843,291	16,861,863	18,359,659	18,818,651	13,598,534	14,853,830
1.1a	Phase 1 Pier 62/63 Redevelopment	-	-	-	-	1,102,551	3,252,412
1.2	Community Center Rehabilitation & Development	358,000	4,329,000	3,399,171	3,484,150	319,499	376,931
1.3	Saving Our City Forests	353,320	2,196,575	2,251,489	2,307,777	969,169	1,031,066
1.4	Aquarium Major Maintenance	-	-	1,107,000	1,134,675	1,163,042	1,192,118
1.5	Zoo Major Maintenance	500,000	1,800,000	1,845,000	1,891,125	-	48,460
2.5	Improve Dog Off-leash Areas (Operating in 2015&2016 budget)	-	-	109,075	111,802	114,597	117,462
2.6	Rejuvenate Our P-Patches	100,000	200,000	205,000	210,125	215,378	220,763
4.1	Park Land Acquisition and Leverage Fund	-	2,000,000	2,050,000	2,101,250	2,153,781	2,207,626
4.2	Major Projects Challenge Fund	-	1,600,000	1,640,000	1,681,000	1,723,025	1,766,101
4.4	Develop 14 New Parks at Land-Banked Sites	-	4,997,750	5,298,308	5,029,887	2,892,335	406,721
4.9	Activating and Connecting to Greenways	-	200,000	205,000	210,125	215,378	220,763
4.6	Develop Smith Cove Park (Funding for direct project costs)	-	550,000	697,000	3,018,879	2,171,276	-
4.6	Develop Smith Cove Park	-	-	-	-	-	-
4.12	RDA Relocation-One Time	-	-	-	-	1,677,000	-
	Total Capital	2,154,611	34,735,188	37,166,703	39,999,446	28,315,565	25,694,252
	Grand Total	10,008,008	48,348,347	49,843,850	58,836,542	54,686,635	52,784,300
	Use of/Contribution to Fund Balance - Interfund Loan Payback	-	-	-	5,730,210	(1,357,592)	(1,357,592)
	Use of Fund Balance - Lapsed Appropriations	-	-	-	-	500,000	-
	Use of Fund Balance - One-Time Utility Cash Flow True-Up	-	-	-	-	1,500,000	1,500,000
	Use of/Contribution to Fund Balance - Smith Cove Inter-Initiative Loan	-	550,000	-	2,106,000	1,253,000	(697,000)
	Total Use of/Contribution to Fund Balance	-	550,000	-	7,836,210	1,895,408	(554,592)

General notes:

Initiatives shaded in gray in the Reference # column have both capital and operating costs.
Revenues and expenditures assume 2.5% inflationary increases.

Notes for 2019 Changes:

2019 reflects many shifts among Initiatives, including the following:

Reducing \$10 million from capital initiatives. This includes the reduction of \$4.8 million from Initiative 1.1, \$3.3 million from Initiative 1.2, and \$1.9 million from Initiative 1.5 (capital). The funding in these capital projects will be backfilled by Real Estate Excise Tax.

Increasing operating initiatives by \$10 million, including an addition of \$1.2 million to Initiative 2.1, \$1.7 million to Initiative 2.2, \$1.8 million to Initiative 3.1, \$1.4 million to Initiative 3.3, \$1 million to Initiative 3.4, \$900,000 to Initiative 3.5, and \$1.9 million to a new operating Initiative 1.5. These costs were formerly supported by the General Fund.

Realignment of planned expenses among initiatives to reflect current demands and capture efficiencies in 2019 and 2020, including shifting \$1.4 million from capital to operating activities in Initiative 1.3 and shifting \$250,000 of costs from Initiative 4.5 to Initiative 2.2.

Adding \$1.5 million of expense in new initiative 1.6 to support utility funding, using reserved fund balance. This is a one-time shift for 2019 and 2020 only, and these additional costs will need to be addressed in the next six-year spending plan.

Adding \$1.7 million of one-time funding in new initiative 4.12 in 2019 for tenant improvements at a new leased office space. This includes \$477,000 of existing appropriation from Initiative 1.1, which will be backfilled with King County Trail Levy resources, \$500,000 of unreserved fund balance, and \$700,000 of Park District interest earnings, which are also added as revenues.

Partially reducing expense authority in Initiative 5.1 to reflect the early payback of the Interfund Loan from 2015. This front-loaded expense, backed by reserved fund balance, is reflected in 2018. The fund balance will be replenished with planned Park District revenues between 2019 and 2023.

Increasing expense authority in 2019 to reflect the front-loading of \$1.3 million in expense authority to develop Smith Cove Park, and moving \$221,276 from operating Initiative 4.7 to capital Initiative 4.6. This expense is backed by reserved fund balance, which will be replenished with planned Park District revenues between 2019 and 2025. The reduced expense authority in 2020 reflects the first instance of this fund balance replenishment. This plan also retroactively reflects this front-loaded expense in 2016 and 2018.

Shifting \$128,000 in 2019 and \$131,000 in 2020 of funding from Initiative 4.9 (operating) to fund additional community center hours in Initiative 3.1.

Adding \$130,000 of expense authority in 2019 and 2020 to Initiative 4.11 to support concierge services in Ballard Commons Park using interest savings from the early Interfund Loan payback.

Shifting \$406,000 from Initiative 1.1 (capital) to Initiative 1.6 (operating) in 2019, and \$64,000 in 2020.