

Operating/Capital	Line of Business	Detailed Line of Business	2023	2023	2024	2024	2025	2025	2026	2027	2028
			Adopted	Revised	Adopted	Revised	Baseline	Adopted	Proposed	Projected	Projected
Revenues	Property Taxes	Property Taxes	(115,826,936)	(115,826,936)	(122,490,549)	(122,490,549)	(127,358,614)	(127,358,614)	(131,205,416)	(137,733,696)	(143,330,093)
	Property Taxes: Smith Cove*	Property Taxes: Smith Cove	(2,616,000)	(2,616,000)	-	-	-	-	-	-	-
	Use of Fund Balance	Use of Fund Balance: Waterfront Carry Forward	-	-	(700,000)	(2,401,222)	-	-	-	-	-
	Use of Fund Balance	Use of Fund Balance: AWI Retro				(3,600,000)					
	Use of Fund Balance	Use of Fund Balance: Council CBAs					(875,000)	(100,000)	(100,000)	(100,000)	
	Interest Earning	Use of Interest Earnings	-	-	-	-	(2,400,000)	-	-	-	-
Revenues Total			(118,442,936)	(118,442,936)	(123,190,549)	(128,491,771)	(127,358,614)	(130,633,614)	(131,305,416)	(137,833,696)	(143,430,093)
Operating	Activation	Art in the Park	428,359	428,359	450,097	424,591	468,100	-	-	-	-
		Athletics	631,103	631,103	656,347	642,814	682,601	724,954	758,954	789,312	820,885
		Center City Activation	1,142,619	1,142,619	1,341,237	1,254,800	1,394,887	604,083	611,639	636,105	661,549
		Get Moving	332,918	332,918	382,465	275,157	397,764	393,209	410,022	426,423	443,480
		Mobile Recreation	1,053,639	1,053,639	1,247,456	1,349,956	1,297,354	1,601,104	1,681,587	1,748,850	1,818,804
		Outdoor Park Activation	603,303	603,303	665,564	646,009	692,186	430,856	445,520	463,341	481,874
		Rec for All	937,133	937,133	1,065,687	995,697	1,108,315	829,813	860,213	894,622	930,407
	Administration and Support	Administration and Support	3,089,742	3,789,742	3,434,204	7,701,566	3,571,572	3,896,488	4,016,095	4,176,739	4,343,809
		Central Costs	234,720	234,720	242,105	220,197	251,789	218,742	258,924	269,281	280,053
		Partnerships	5,117,083	5,117,083	5,322,513	5,345,917	5,535,414	5,546,987	5,774,991	6,005,991	6,246,230
		Seattle Conservation Corps	1,565,789	1,565,789	1,628,421	1,832,474	1,693,557	1,751,865	1,858,255	1,932,585	2,009,888
	Capital Planning and Facilities Maintenance	Facility Maintenance	7,956,061	7,956,061	8,260,347	8,154,914	8,590,761	8,773,701	9,520,312	9,901,125	10,297,169
		Utility Conservation	485,222	485,222	623,002	650,249	647,922	630,792	652,247	678,337	705,470
	Emergency Management and Security Services	Emergency Management and Security Services	3,811,771	3,811,771	4,005,518	3,821,531	4,165,738	4,081,922	4,267,418	4,438,115	4,615,640
	Grounds Maintenance	Grounds Maintenance	13,113,532	13,113,532	13,551,099	13,231,009	14,568,090	23,523,818	23,123,994	21,031,407	22,466,705
	Seattle Center	Waterfront Maintenance	3,512,809	3,512,809	5,044,071	6,719,054	5,717,833	5,717,833	5,946,547	6,184,408	6,431,785
	Recreation Facility Operations	Aquatics	3,675,440	3,675,440	2,487,261	3,092,830	1,614,751	1,932,300	1,220,070	1,268,873	1,319,628
		Community Center Operations	6,897,425	6,897,425	7,320,221	7,286,023	7,613,030	9,772,462	10,291,225	12,724,164	13,233,130
	Recreation Programming	Lifelong Recreation	1,244,342	1,244,342	1,294,116	1,249,783	1,345,881	1,431,521	1,501,355	1,561,409	1,623,865
		Recreation Programming	730,309	730,309	754,288	780,844	784,460	825,260	872,517	907,417	943,714
		Scholarships	415,926	415,926	432,563	399,929	449,866	449,866	467,860	486,575	506,038
	Tree Crew and Natural Areas	Specialized Populations	1,345,871	1,345,871	1,399,706	1,373,131	1,455,694	1,592,621	1,674,956	1,741,954	1,811,632
		Teen Programming	2,820,406	2,820,406	3,182,196	3,086,497	3,309,484	3,379,265	3,538,740	3,676,289	3,819,341
		Youth Learning and Academics	206,328	206,328	214,581	208,722	223,164	201,200	207,580	215,883	224,519
		Green Seattle Partnership	661,553	661,553	352,338	361,286	366,432	390,662	407,156	423,443	440,380
		Natural Resource Maintenance	4,603,047	4,603,047	5,360,674	5,401,637	5,575,101	5,614,585	6,060,623	6,303,047	6,555,169
	Park Fund Fee Stabilization	Park Fund Fee Stabilization	735,000	735,000	1,528,800	-	1,784,928	-	-	967,170	1,040,251
Operating Total			67,351,453	68,051,453	72,246,877	76,506,617	75,306,673	84,315,907	86,428,800	89,852,865	94,071,416
Capital	Acquisition	Acquisition	1,332,829	1,332,829	1,386,142	1,386,142	1,441,588	567,588	477,651	1,083,318	1,126,650
	Asset Management & Life Cycle Program	Accessibility and Compliance	1,349,837	1,349,837	1,403,830	1,403,830	1,459,983	1,459,983	1,518,383	1,579,118	1,642,283
		Buildings	8,839,181	8,839,181	6,984,748	6,984,748	13,136,138	13,136,138	4,993,585	4,257,328	4,427,621
		Irrigation and Drainage	643,968	643,968	669,727	669,727	696,516	696,516	724,376	753,351	783,486
		Magnuson Park Buildings and Infrastructure	778,752	778,752	809,902	809,902	842,298	842,298	875,990	911,030	947,471
		Major Maintenance-Other	11,796,352	11,796,352	12,268,206	12,268,206	12,758,934	10,302,699	11,239,808	11,689,400	12,156,976
		Park Features	4,636,507	4,636,507	6,201,967	6,201,967	3,067,966	3,767,966	3,190,685	3,318,312	3,451,045
		Partnership Major Maintenance	1,302,568	1,302,568	1,354,670	1,354,670	1,408,857	1,408,857	1,465,212	1,523,820	1,584,773
	Capital Development & Improvement	Pools and Aquatics	1,018,368	1,018,368	1,059,103	1,059,103	1,101,467	1,101,467	1,145,526	1,191,347	1,239,000
		Community Center Renovations and Redevelopmer	5,500,000	5,500,000	1,500,000	1,500,000	-	521,000	667,000	-	-
		Athletic Fields	-	-	-	-	-	2,743,042	2,779,774	-	-
		New Park Development	4,297,120	4,297,120	10,753,005	10,753,005	2,943,765	2,943,765	2,021,516	2,102,376	2,186,471
		Equitable Park Development Fund	3,110,663	3,110,663	3,235,090	3,235,090	3,364,493	2,364,493	2,459,073	2,557,436	2,659,733
		Park Improvements	771,561	771,561	786,343	786,343	1,829,717	1,829,717	1,845,706	632,334	657,627
		Waterfront Redevelopment	664,182	664,182	-	-	-	-	-	-	-
	Debt Service	Lake City Community Center Debt	-	-	-	-	973,000	-	973,000	2,217,000	2,217,000
		Loyal Heights Community Center Debt	-	-	-	-	-	-	1,008,000	2,296,000	2,296,000
		Mercer Community Center Debt	-	-	-	-	591,000	-	591,000	1,346,000	1,346,000
		Green Lake Community Center Debt	-	-	-	-	1,947,000	-	1,947,000	4,434,000	4,434,000
		URM Debt	-	-	-	-	-	-	358,829	717,658	717,658
		Climate Conscious Debt	-	-	-	-	-	-	-	-	-
		Queen Anne Community Center Debt	-	-	-	-	1,336,042	-	1,336,042	1,336,042	1,336,042
		Debt Service Contingency	-	-	-	-	521,000	-	521,000	1,188,000	1,188,000
		Urban Forestry (Restoration)	2,433,594	2,433,594	2,530,938	2,530,938	2,632,175	2,632,175	2,737,462	2,846,961	2,960,839
Capital Total			48,475,483	48,475,483	50,943,672	50,943,672	52,051,941	46,317,706	44,876,616	47,980,830	49,358,676
Total Expenses			115,826,936	116,526,936	123,190,549	127,450,290	127,358,614	130,633,613	131,305,416	137,833,696	143,430,092
Total Revenues Less Expenses			2,616,000	1,916,000	-	1,041,481	-	-	-	-	-

Notes:  
2023 Adopted  
\* At the end of Cycle 1, the Smith Cove Phase 1 Project had \$2.6M in appropriation that was to be backed by Cycle 2 resources (unspent Cycle 1 resources for this project were reallocated to respond to the COVID pandemic). The 2023 Adopted Budget right sizes this project in 2023 and provided additional resources to complete the project in Cycle 2. NOTE: While this revenue rightsizing was not reflected in conversation with the BPRC, funding to complete Smith Cove Phase 1 was considered a pre-commitment.  
2024 Adopted

The 2024 Proposed financial plan includes \$700K in the Waterfront Maintenance (Seattle Center) line of business to reflect the one time appropriation of unspent funding for maintenance of the waterfront per the transition agreement between SPR, Seattle Center, and Office of the Waterfront and Civic Projects. The technical carry forward of that funding was approved in Ordinance 126725, and MPD Resolution 59. The underspend is from Cycle 1 which included a small annual allocation of waterfront maintenance funding that was not fully utilized based on the timing of the waterfront project.

The 2024 revised budget includes several budget neutral changes across lines of business directly tied to proposed change requests and a correction to a 2023 error in an operating line of business reporting structure.

2024 Revised

The 2024 Revised includes the retroactive payment and 2024 implementation of the Annual Wage Increase (AWI) and Market Adjustments as outlined in the agreements between the City and the Coalition of Unions or other standalone unions for personnel costs in the department's baseline budget. This includes salary, FICA, Medicare, retirement, overtime and temporary labor. The retroactive AWI payment is partially backed using one time fund balance. It also includes related adjustments to expected healthcare billing for all city departments to help meet the costs associated with the bargained wage increases. Finally, the 2024 Revised budget reflects a Council budget amendment to the 2024 adopted Park District financial plan that reduced the employer retirement contribution rate from the proposed budget for certain city departments (RETIREMT CBA-SPR and G-903-A-2 and SDOT-101-A-3).

2025 Adopted

The 2025 Adopted includes the ongoing implementation of the Annual Wage Increase (AWI) and Market Adjustments as outlined in the agreements between the City and the Coalition of Unions or other standalone unions for personnel costs in the department's baseline budget and makes related technical adjustments to align with updated citywide central costs across every operating line of business. The Aquatics detailed line of business also reflects the last year of the planned three year revenue subsidy in Cycle 2 (2023-2025).

The financial plan makes ongoing changes to certain operating detailed lines of business to achieve GF savings including:

- Arts in the Park: Shifts the program from MPD to Ad Tax starting in 2025.
- Center City Activation: Shifts the Busker Program to Ad Tax starting in 2025 and the Concierge Program to Payroll Tax starting in 2025.
- Outdoor Park Activation: Reduces the program by \$200K including 1.0 FTE and related programming dollars starting in 2025.
- Rec For All: Consolidates the program with Get Moving and reduces granting dollars by \$200K starting in 2025.
- Community Center Operation: This detailed line of business includes a technical adjustment only to allow for an equivalent amount of GF realignment from the above reductions to Art in the Park, Center City Activation, Outdoor Park Activation, and Rec For All. Those programs do not have GF.
- Therefore, the Community Center DLOB is being used to make a budget neutral swap of the MPD with GF.
- Grounds Maintenance: The 2025 financial plan includes an ongoing GF alignment in this detailed line of business offset with a commensurate amount of capital reductions as noted below. Note that the total amount also includes about \$442K needed to balance remaining inflationary cost increases in the Park Fund.

The financial plan makes ongoing changes to certain capital detailed lines of business to achieve GF savings including:

- Acquisition: Reflects the ongoing scaling back of the Acquisition Program to \$1M annually (reduction of \$440K).
- Major Maintenance-Other: Reflects the ongoing ~\$2M reduction to the Major Maintenance program. Note 2025 reduces ~\$2.5M which then levels out at about \$2M annually thereafter.
- Community Fund: This reflects the ongoing scale back of the CommUNITY Fund to Cycle 1 levels (reduction of \$1M).

The financial plan makes one time changes to achieve GF savings.

- Interest Earnings: The Grounds Maintenance detailed line of business includes a one time \$2.4M realignment with GF backed by the one time appropriation of interest earnings on the MPD fund.
- Green Lake Community Center Debt: Year 1 of the debt service appropriation savings related to the shift of 8th and Mercer Community Center bond issuance to 2026 used to offset GF (\$1.947M)
- Mercer Community Center Debt: Year 1 of the debt service appropriation savings related to the shift of Green Lake Community Center bond issuance to 2026 used to offset GF (\$591K)

The financial plan makes technical adjustments to align the Cycle 2 Community Center renovations with planned debt issuance resulting in one time savings which is being redirected to certain capital projects with known funding needs.

- Lake City Community Center Debt: Year 1 of the debt service appropriation savings related to the shift of Lake City Community Center bond issuance to 2026 being moved to the Athletics Fields DLOB to support Soundview Conversion (one time only in 2025).
- Queen Anne Community Center Debt: Year 1 of the debt service appropriation savings related to the shift of Queen Anne Community Center bond issuance to 2026 being moved to the Athletics Fields DLOB to support W. Queen Anne Conversion (one time only in 2025).
- Debt Financing Contingency: The debt service contingency is being moved to the Community Center Renovations DLOB to support ongoing planning and design work for Green Lake Community Center (one time only in 2025).

The following changes were made by City Council to the 2025 Proposed MPD Financial Plan

SPR-003-A-1:	Increase SPR by \$775,000 Metropolitan Park District Fund (2025) for capital costs and community staffing costs for the Garfield Super Block Park Project. The change is reflected in the Administration and Support DLOB (+\$75,000) and the Park Features DLOB (+\$700,000).
SPR-010-A:	Increase SPR by \$100,000 Metropolitan Park District (MPD) Fund (2025) and \$100,000 MPD Fund (2026) to support enhanced programming at existing late night programming for teens. The change is reflected in the Teen Programming DLOB. Note this is an ongoing investment and reflected from 2025-2028 in the financial plan.
SPR-013-A:	Increase SPR by a total of \$1.5 million MPD, Park and Recreation Fund, and GF over 2025 and 2026 for the turf conversion of a softball field at Lower Woodland Park; and decrease SPR by \$1.5 million over 2025 and 2026 by removing resources from MPD for land acquisition, Park and Recreation Fund for ongoing restoration of positions, and GF for temporary restoration of positions. The MPD portion of this CBA is reflected in the Acquisitions DLOB (-\$434,000) and the Athletic Fields DLOB (+\$434,000) in 2025 and (-\$564,000)/(+\$564,000) in 2026 in the same DLOBs.