

2026 Overview of Proposed Seattle Park District Budget and Budget Legislation

Seattle Park District Governing Board: Public Hearing
October 21, 2025



Healthy People, Thriving Environment, Vibrant Community



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Agenda



MPD Context

- Governance



Mayor's 2026 Proposed Park District Budget:

- One Time General Fund Savings
- Technical Changes



Proposed Park District Budget Legislation

- 2026 Budget Adoption
 - Budget by BSL and 2023-2028 Financial Plan
 - Property Tax Rate (levy and set)
 - 2026 Meeting Dates



2025 Ribbon Cutting



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MPD Background: Seattle Park District Governance



City
Council



Mayor



Seattle Parks
& Recreation



Park District
Board



Interlocal
Agreement



Board of Parks &
Recreation
Commissioners

Key Elements of the Interlocal Agreement:

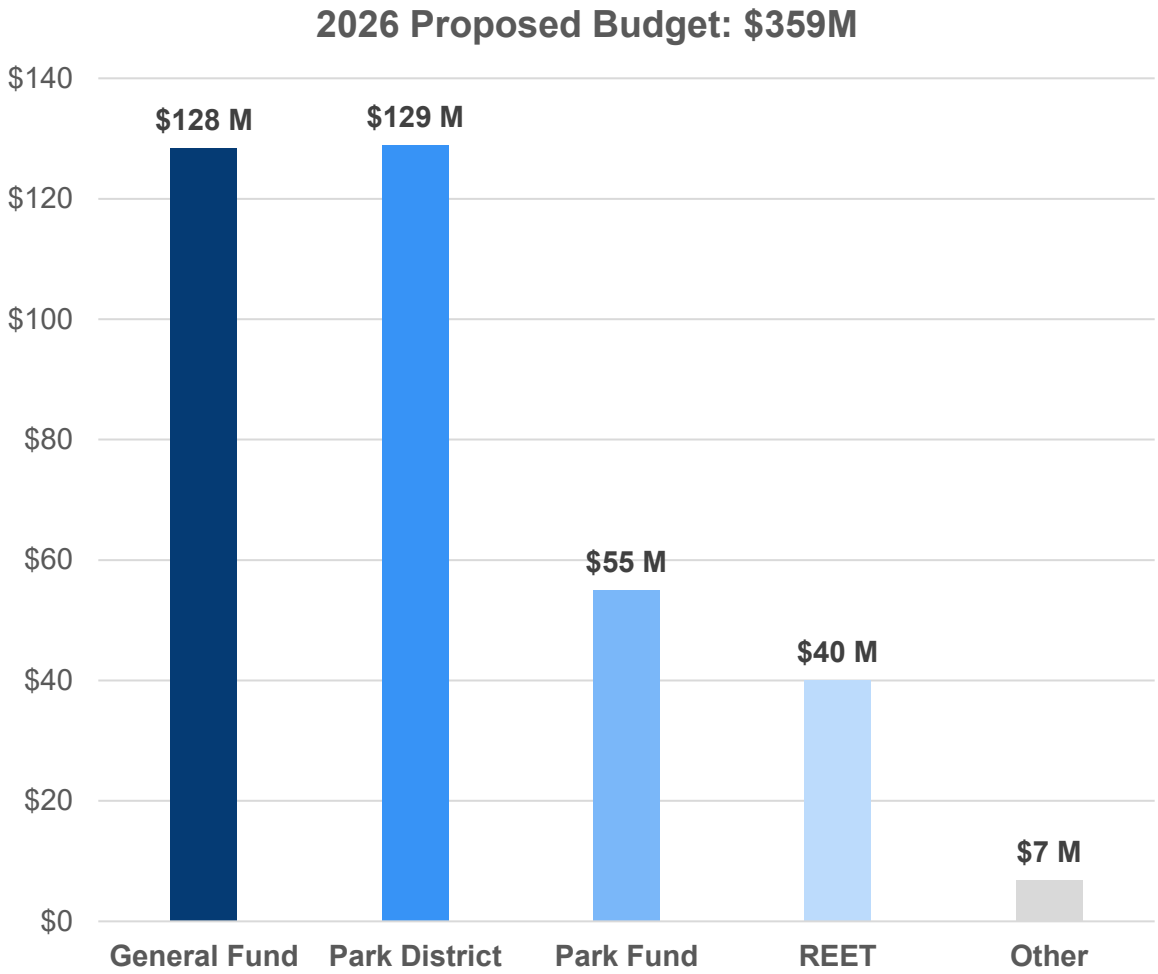
- **The District** levies property taxes and sets a budget for use of those funds to support parks and recreation services within its jurisdiction and providing a highly flexible funding source.
- **The City** owns, maintains, operates, and staffs all parks and recreation facilities, using Park District and other funds to do so
- **Planning** occurs in 6-year cycles, with roles for SPR, the Board of Parks and Recreation Commissioners (BPRC), and the Mayor, with a final plan adopted by the Park District Board.
- **General Fund Baseline ('Floor')** is adjusted annually by the annual percent change in the CPI and must remain above baseline established in ILA inflated by same change in CPI.
 - ✓ CBO calculated this General Fund floor at \$126.7 million in 2026. The proposed budget also meets this commitment without including General Fund transfers in.



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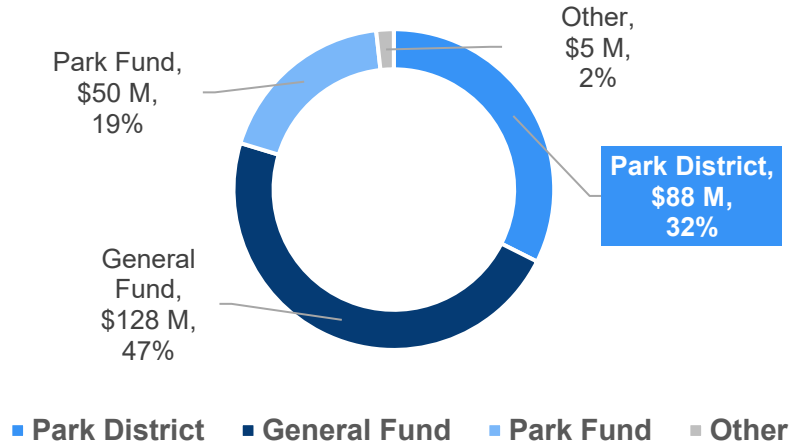


2026 SPR Proposed Budget: By Fund

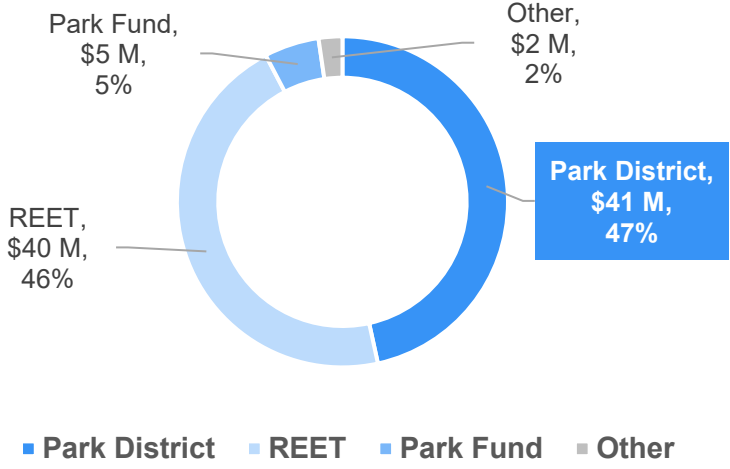


Note the charts do not include Park District appropriation for the Waterfront included in Seattle Center's Proposed Budget (~\$7.6M)

2026 Proposed Operating Budget: \$271M



2026 Proposed Capital Budget: \$88M





Mayor's Proposed 2026 Park District Budget

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.

SPR's People First Budget Preserves Critical Services:

- The Proposed Budget **achieves savings while minimizing service impacts to the community** following a review of community center project schedules and Park District fund balance.

Maintains Investments in Mayoral and City Priorities:

- The Proposed Budget **maintains performance commitments made in Cycle 2 of the Park District** by preserving existing programs and services and continuing to deliver on significant capital investments.





Mayor's Proposed 2026 MPD Budget

General Fund Savings: (\$7.5M)

- Aligns debt payments with project schedules (\$4M)
 - ✓ Retains \$2.7M to continue planning and design of Green Lake Community Center / Evans Pool project
- Uses one-time prior year underspend (\$3.5M)
- MPD/GF 'Swap' reflected in Grounds Maintenance Line of Business

Budget Neutral Technical Adjustments: \$0

- Includes Citywide adjustment to AWI, retirement, and other central costs
 - ✓ Uses capacity from these adjustments to shore up support staffing (+2.0 FTE ongoing)
- Rightsized and realigns Animal Control partnership budget to one project / detailed line of business

Line of Business		Detailed Line of Business	2026 Baseline	2026 Proposed
Revenues	Property Taxes	Property Taxes	(131,205,416)	(131,205,416)
	(Use of)/Contribution to Fund Balance	Use of Fund Balance: Waterfront Carry Forward	-	(1,650,031)
	(Use of)/Contribution to Fund Balance	Use of Fund Balance: Council CBAs	(100,000)	(100,000)
	(Use of)/Contribution to Fund Balance	Use of Fund Balance: One Time GF Offset		(3,500,000)
	Revenues Total		(131,305,416)	(136,455,447)
Operating Expenses	Activation	Athletics	758,954	750,338
		Center City Activation	611,639	610,671
		Get Moving	410,022	408,312
		Mobile Recreation	1,681,587	1,678,224
		Outdoor Park Activation	445,520	464,778
		Rec for All	860,213	852,448
	Administration and Support	Administration and Support	4,016,095	4,220,022
		Central Costs	258,924	479,378
		Partnerships	5,774,991	5,771,722
		Seattle Conservation Corps	1,858,255	1,843,783
	Capital Planning and Facilities Maintenance	Facility Maintenance	9,520,312	9,479,856
		Utility Conservation	652,247	656,930
	Emergency Management and Security Services	Emergency Management and Security Services	4,267,418	4,113,421
	Grounds Maintenance	Grounds Maintenance	23,123,994	29,982,485
	Seattle Center	Waterfront Maintenance	5,946,547	7,596,578
	Recreation Facility Operations	Aquatics	1,220,070	1,221,669
		Community Center Operations	10,291,225	10,428,258
	Recreation Programming	Lifelong Recreation	1,501,355	1,482,940
		Recreation Programming	872,517	860,822
		Scholarships	467,860	467,860
		Specialized Populations	1,674,956	1,654,445
		Teen Programming	3,538,740	3,510,093
		Youth Learning and Academics	207,580	206,095
	Tree Crew and Natural Areas	Green Seattle Partnership	407,156	400,601
		Natural Resource Maintenance	6,060,623	6,305,047
	Park Fund Fee Stabilization	Park Fund Fee Stabilization	-	166,926
Capital Expenses	Operating Total		86,428,800	95,613,702
	Acquisition	Acquisition	477,651	477,651
	Asset Management & Life Cycle Program	Accessibility and Compliance	1,518,383	1,518,383
		Buildings	4,993,585	4,993,585
		Irrigation and Drainage	724,376	724,376
		Magnuson Park Buildings and Infrastructure	875,990	875,990
		Major Maintenance-Other	11,239,808	11,239,807
		Park Features	3,190,685	3,190,685
		Partnership Major Maintenance	1,465,212	1,465,212
		Pools and Aquatics	1,145,526	1,145,526
	Capital Development & Improvement	Community Center Renovations and Redevelopment	667,000	3,367,000
		Athletic Fields	2,779,774	2,779,774
		New Park Development	2,021,516	2,021,516
		Equitable Park Development Fund	2,459,073	2,459,073
		Park Improvements	1,845,706	1,845,706
		Waterfront Redevelopment	-	-
	Debt Service	Lake City Community Center Debt	973,000	-
		Loyal Heights Community Center Debt	1,008,000	-
		Mercer Community Center Debt	591,000	-
		Green Lake Community Center Debt	1,947,000	-
		URM Debt	358,829	-
		Climate Conscious Debt	-	-
		Queen Anne Community Center Debt	1,336,042	-
		Debt Service Contingency	521,000	-
	Urban Forestry (Restoration)	Urban Forestry (Restoration)	2,737,462	2,737,462
Capital Total			44,876,616	40,841,745
Total Expenses			131,305,416	136,455,447
Total Revenues Less Expenses			-	-

2026 Proposed Park District Budget Legislation

November 21:

- **Park District Governing Board Adopts MPD Budget and Related Legislation**
- Council Adopts Budget

Budget Legislation	Description
Resolution 75	A resolution adopting the 2026 Seattle Park District Budget.
Resolution 76	A resolution authorizing the levy of regular property taxes by the Seattle Park District for collection in 2026, representing an increase above the regular property taxes levied for collection in 2025.
Resolution 77	A resolution relating to the levy of property taxes; fixing the rates and/or amounts of taxes to be levied, and levying the same upon all taxable property, both real and personal, in the Seattle Park District, to finance the activities of the District for the year beginning January 1, 2026.
Resolution 78	A resolution setting a Seattle Park District Board meeting date for 2026.

Year	Tax Rate	Homeowner Impact (Est.)
2025 Adopted	\$0.42	\$363
2026 Proposed	\$0.44	\$389

Thank You!



Big Day of Play 2025



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