

# 2025 Overview of Proposed Seattle Park District Budget and Budget Legislation

---

Seattle Park District Governing Board: Public Hearing  
October 15, 2024



Healthy People, Thriving Environment, Vibrant Community



#SeattleShines



# Agenda



## **MPD Context**

- Governance



## **Mayor's 2025 Proposed Park District Budget:**

- General Fund Savings
  - Capital Realignments
  - Operating Shifts and Program Reductions
- Technical Changes
  - Debt Service True Up
  - AWI Implementation



## **Proposed Park District Budget Legislation**

- 2023 Carry Forward (Waterfront)
- 2024 Budget Revisions (AWI)
- 2025 Budget Adoption
  - Budget by BSL and 2023-2028 Financial Plan
  - Property Tax Rate (levy and set)



**#SeattleShines**

# ✓ 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.

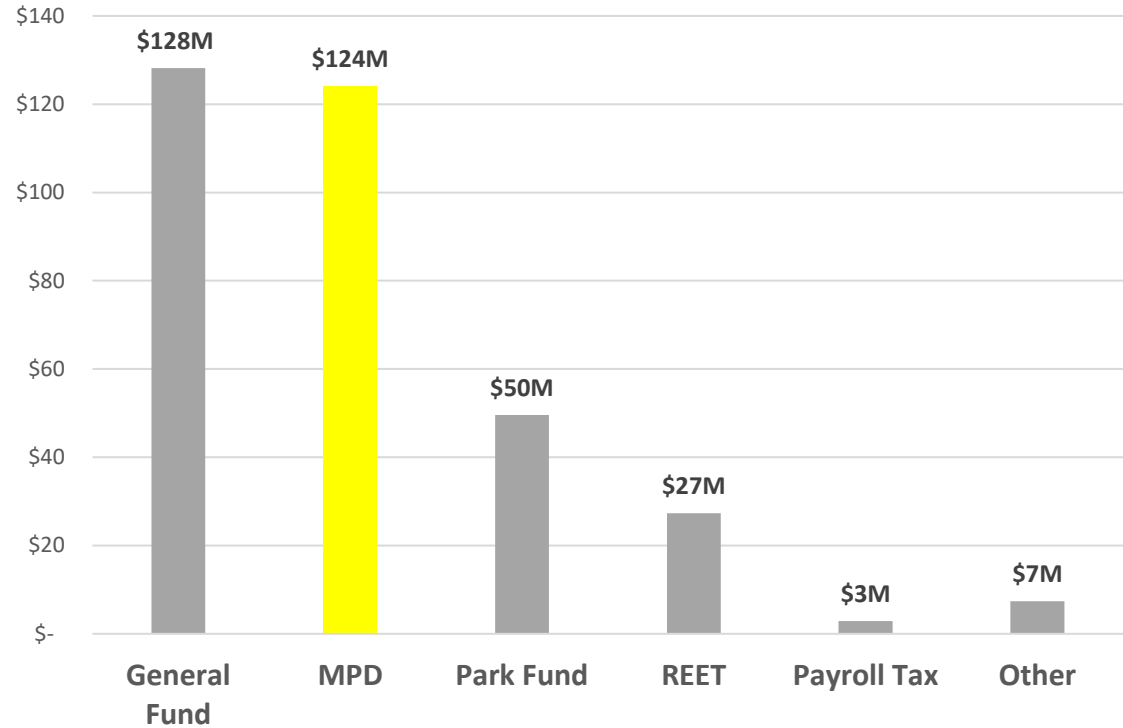
\* The Park District ILA stipulates a minimum amount of General Fund to support SPR programs and services annually, CBO calculated this General Fund floor at \$123.5M in 2025 and \$127.4M in 2026. The proposed budget meets this commitment (without including transfers in).



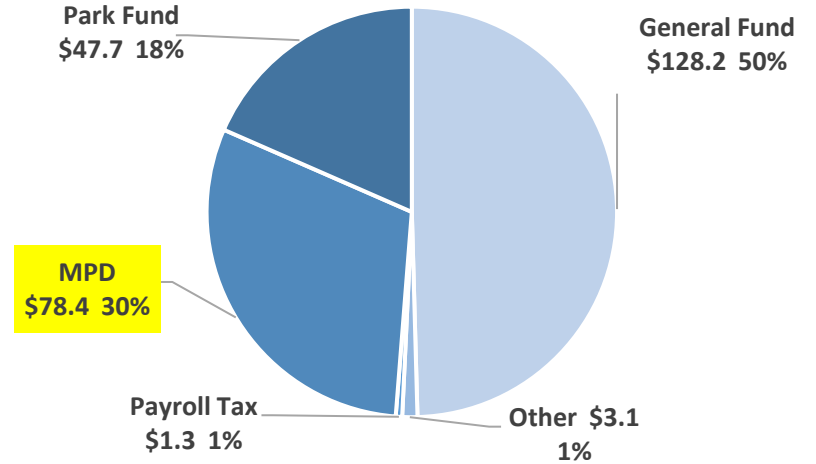


# 2025 SPR Proposed Budget: By Fund

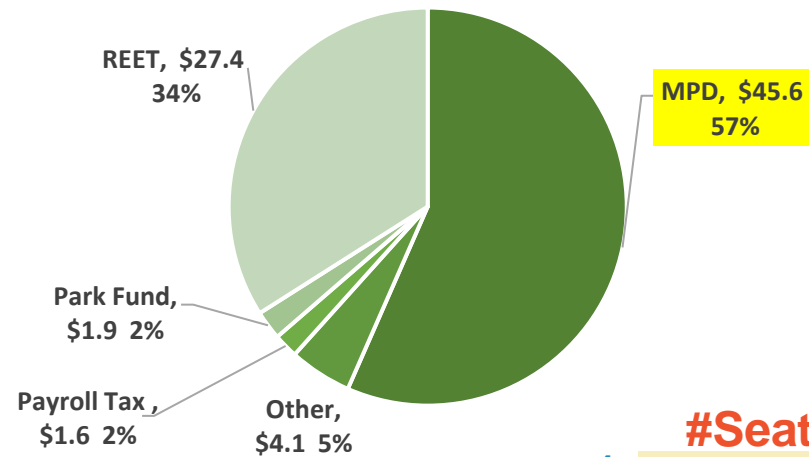
### 2025 Proposed Budget: \$339.4M



### 2025 Proposed Operating Budget: \$258.7M



### 2025 Proposed Capital Budget: \$80.7M



#SeattleShines



# Mayor's Proposed 2025 Park District Budget

- People first
- Preserves critical services and programming through funding flexibility of MPD and other city funding sources
- Maintains investments in Mayoral & City priorities



#SeattleShines



# Mayor's Proposed 2025 MPD Budget

## General Fund Savings: Park District Flexibility (\$8.8M)

- Adjusts Major Maintenance funding (\$2.5M)
- Adjusts CommUNITY Fund (\$1.0M) and Acquisition Funding (\$440K)
- Aligns debt payments with project schedules (\$2.5M) and uses one-time interest earnings (\$2.4M)
- *MPD/GF 'Swap' reflected in Grounds Maintenance Line of Business*

## General Fund Savings: Efficiencies and Strategic Alignments with Other Funding Sources (\$1.3M)

- Arts in the Parks Grant Program (Ad Tax: \$436K)
- Center City Activation (PET: \$186K) also including Downtown Buskers (Ad Tax: \$224K)
- Outdoor Park Programming Alignment (\$245K)
- Community Granting Program Consolidation (\$200K)
- *MPD/GF 'Swap' reflected in Community Center Operations Line of Business*

## Budget Neutral Technical Alignment: OneTime Debt True Up \$2.8M

- Lake City Community Center debt to Soundview Athletic Field Conversion (\$973K)
- Queen Anne Community Center debt to W. Queen Anne Conversion (\$1.3M)
- Debt Service Contingency to Green Lake Community Center (\$521K)
- *Note that the 2025 Proposed Budget includes the technical implementation of the AWI reflected in each operating Lines of Business*

Line of Business		Detailed Line of Business	2025 Projected	2025 Proposed
Revenues	Property Taxes	Property Taxes	(127,358,614)	(127,358,614)
	Interest Earnings	Use of Interest Earnings		(2,400,000)
Revenues Total			(127,358,614)	(129,758,614)
Operating	Activation	Art in the Park	468,100	-
		Athletics	682,601	724,954
		Center City Activation	1,394,887	604,083
		Get Moving	397,764	393,209
		Mobile Recreation	1,297,354	1,601,104
		Outdoor Park Activation	692,186	430,856
		Rec for All	1,108,315	829,813
	Administration and Support	Administration and Support	3,571,572	3,821,488
		Central Costs	251,789	218,742
		Partnerships	5,535,414	5,546,987
		Seattle Conservation Corps	1,693,557	1,751,865
	Capital Planning and Facilities Maintenance	Facility Maintenance	8,590,761	8,773,701
		Utility Conservation	647,922	630,792
	Emergency Management and Security Services	Emergency Management and Security Services	4,165,738	4,081,922
	Grounds Maintenance	Grounds Maintenance	14,568,090	23,523,818
	Seattle Center	Waterfront Maintenance	5,717,833	5,717,833
	Recreation Facility Operations	Aquatics	1,614,751	1,932,300
		Community Center Operations	7,613,030	9,772,462
	Recreation Programming	Lifelong Recreation	1,345,881	1,431,521
		Recreation Programming	784,460	825,260
		Scholarships	449,866	449,866
		Specialized Populations	1,455,694	1,592,621
		Teen Programming	3,309,484	3,279,265
		Youth Learning and Academics	223,164	201,200
		Tree Crew and Natural Areas	Green Seattle Partnership	366,432
	Park Fund Fee Stabilization	Natural Resource Maintenance	5,575,101	5,614,585
		Park Fund Fee Stabilization	1,784,928	-
Operating Total			75,306,673	84,140,907
Capital	Acquisition	Acquisition	1,441,588	1,001,588
		Asset Management & Life Cycle Program	1,459,983	1,459,983
	Buildings	Buildings	13,136,138	13,136,138
		Irrigation and Drainage	696,516	696,516
		Magnuson Park Buildings and Infrastructure	842,298	842,298
		Major Maintenance-Other	12,758,934	10,302,699
		Park Features	3,067,966	3,067,966
		Partnership Major Maintenance	1,408,857	1,408,857
		Pools and Aquatics	1,101,467	1,101,467
	Capital Development & Improvement	Community Center Renovations and Redevelopment	-	521,000
		Athletic Fields	-	2,309,042
		New Park Development	2,943,765	2,943,765
		Community Fund	3,364,493	2,364,493
	Debt Service	Park Improvements	1,829,717	1,829,717
		Waterfront Redevelopment	-	-
		Lake City Community Center Debt	973,000	-
		Loyal Heights Community Center Debt	-	-
		Mercer Community Center Debt	591,000	-
		Green Lake Community Center Debt	1,947,000	-
		URM Debt	-	-
Urban Forestry (Restoration)	Climate Conscious Debt	-	-	
	Queen Anne Community Center Debt	1,336,042	-	
	Debt Service Contingency	521,000	-	
	Urban Forestry (Restoration)	2,632,175	2,632,175	
Capital Total			52,051,941	45,617,706
Total Expenses			127,358,614	129,758,613
Total Revenues Less Expenses			-	-



# 2025 Proposed Park District Budget Legislation

## November 21:

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

Budget Legislation	Description
<b>Resolution 68</b>	A resolution relating to the 2024 Seattle Park District Budget; increasing non-capital appropriations in the 2024 Seattle Park District Budget corresponding to unspent funds from the 2023 Seattle Park District Budget.
<b>Resolution 69</b>	A resolution amending the 2024 Seattle Park District Budget by reallocating appropriations.
<b>Resolution 70</b>	A resolution adopting the 2025 Seattle Park District Budget.
<b>Resolution 71</b>	A resolution authorizing the levy of regular property taxes by the Seattle Park District for collection in 2025, representing an increase above the regular property taxes levied for collection in 2024.
<b>Resolution 72</b>	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, 2025.
<b>Resolution 73</b>	A resolution setting a Seattle Park District Board meeting date for June 2025 and stating the intent to establish the remainder of the meeting dates in June 2025.

Year	Tax Rate	Homeowner Impact (Est.)
2024 Adopted	\$0.41	\$345
<b>2025 Proposed</b>	<b>\$0.42</b>	<b>\$341</b>



**Thank You!**



**#SeattleShines**

