Seattle
Parks & Recreation

Date: October 21, 2026
To: Debora Juarez, Park District Board President
From: Michele Finnegan, Interim Superintendent, Seattle Parks and Recreation
Subject: Seattle Park District 2027 Proposed Budget

This memo provides a summary of the 2027 Proposed Seattle Park District budget legislation for consideration by the Park District Board at the meeting on November 20, 2026.

Proposed Legislation for Consideration by Park District Board

Item #	Description	Notes
Resolution 80	A resolution adopting the 2027 Seattle Park District Budget.	Standard budget resolution adopting the 2027 MPD budget by BSL including Attachment A: MPD Budget by BSL and Attachment B: MPD Financial Plan.
Resolution 81	A resolution authorizing the levy of regular property taxes by the Seattle Park District for collection in 2027, representing an increase above the regular property taxes levied for collection in 2026.	Standard budget resolution authorizing a property tax increase in 2027 per the adopted 6-year financial plan.
Resolution 82	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, 2027.	Standard budget resolution setting the property tax rate in 2027.
Resolution 83	A resolution setting the Seattle Park District Board meeting dates for 2027.	Standard budget resolution establishing MPD meeting dates for 2027.

Seattle Park District

King County, Washington

Resolution 80

..title
A resolution adopting the 2027 Seattle Park District Budget.

..body
Recitals:

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.

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.

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.

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 as amended and restated on July 6, 2021 and November 20, 2023.

The interlocal agreement between the City and the Seattle Park District describes the process by which the City and Seattle Park District will develop and approve

annual budgets, and the Seattle Park District Board wishes to approve the budget in a manner consistent with its charter and bylaws and the interlocal agreement. Therefore,

Be it resolved by the Board of Commissioners of the Seattle Park District, King County, Washington, as follows:

Section 1. Adoption

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

B. The expenditure allowances for the Budget Summary Levels (BSLs) in Attachment A to this resolution are adopted and constitute the appropriations for the Park District annual budget for 2027.

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

Section 2. The Seattle Park District 2027 Budget is consistent with the appropriation authority for Seattle Park District funded programs in City departments as approved and passed by the Seattle City Council for the 2027 Adopted Budget. The management and expenditure of the Seattle Park District funds shall be consistent with parameters outlined in the 2023 amended and restated interlocal agreement between the Seattle Park District and the City of Seattle.

Section 3. Attachment B to this resolution shows the revised spending plan for the Seattle Park District for 2027 that reflects changes made to 2027 expenditures. This

information is for planning purposes only and complies with Section 4.3 of the amended and restated interlocal agreement between the Seattle Park District and the City of Seattle.

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

Section 5. This resolution takes effect on passage.

Attachments:

Attachment A – 2027 Seattle Park District Operating and Capital Budget by BSL

Attachment B – Seattle Park District Financial Plan 2023-2028

Adopted by the Seattle Park District the _____ day of _____, 2026, and signed by me in open session in authentication of its passage this _____ day of _____, 2026.

_____

President, Seattle Park District

Filed by me this _____ day of _____, 2026.

_____

Lenné Dedman, City Clerk

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Resolution 80 Attachment A – 2027 Seattle Park District Operating and Capital Budget by BSL

Budget Summary Level (BSL)	2027 Adopted Budget		Budget Summary Level Purpose
Parks and Facilities Maintenance and Repairs	Operating	40,355,475	The purpose of the Parks and Facilities Maintenance and Repairs Budget Summary Level is to repair and maintain parks, park buildings, and park infrastructure.
Leadership and Administration	Operating	8,189,716	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.
Departmentwide Services	Operating	7,163,748	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	25,265,949	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.
Zoo and Aquarium Programs	Operating	5,693,570	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.
Waterfront*	Operating	6,927,736	The purpose of the Waterfront Budget Summary Level is to fund and track the annual operation and maintenance costs of the Seattle Waterfront.
Fix it First	Capital	32,938,478	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.

Att A – Seattle Park District Operating and Capital Budget by BSL
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Budget Summary Level (BSL)	2027 Adopted Budget		Budget Summary Level Purpose
Maintaining Parks and Facilities	Capital	632,334	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	6,025,318	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
Debt and Special Funding	Capital	2,806,493	The purpose of the Debt and Special Funding Budget Summary Level is to meet debt service obligations on funds borrowed to meet the Department of Parks and Recreation's capital expenditure requirements and to accomplish unique projects with special funding sources.
Subtotal Operating	**Operating**	**93,596,192**	
Subtotal Capital	**Capital**	**42,402,623**	
Total 2027 Appropriations		**135,998,816**	

***Note that the 2023 Adopted Budget transferred operation and maintenance of the Waterfront from Seattle Parks and Recreation to Seattle Center. Therefore, the related Park District appropriation is included in Seattle Center's Budget annually starting in 2023.*

Resolution 80: Attachment B
Seattle Park District (2023-2028)
Adopted Six Year Spending Plan with 2027 Proposed and 2028 Revised

Operating/Capital	Line of Business	Detailed Line of Business	2023 Adopted	2023 Revised	2024 Adopted	2024 Revised	2025 Baseline	2025 Adopted	2025 Revised	2026 Adopted	2027 Baseline	2027 Proposed	2028 Revised
Revenues	**Property Taxes**	Property Taxes	(115,826,936)	(115,826,936)	(122,490,549)	(122,490,549)	(127,358,614)	(127,358,614)	(127,358,614)	(131,205,416)	(137,733,696)	(137,733,696)	(143,330,093)
	Property Taxes: Smith Cove*	Property Taxes: One Time Smith Cove	(2,616,000)	(2,616,000)	-	-	-	-			-	-	-
	Interest Earning	Use of Interest Earnings	-	-	-	-	-	(2,400,000)	(2,400,000)		-	-	-
	(Use of)/Contribution to Fund Balance	Use of Fund Balance: Waterfront Carry Forward	-	-	(700,000)	(2,401,222)	-	-	(1,307,165)	(1,650,031)	-	(743,318)	(684,601)
	(Use of)/Contribution to Fund Balance	Use of Fund Balance: One Time AWI Retro				(3,600,000)							
	(Use of)/Contribution to Fund Balance	Use of Fund Balance: One Time MPD Vehicles							(700,000)				
	(Use of)/Contribution to Fund Balance	Use of Fund Balance: Council CBAs						(875,000)	(875,000)	(100,000)	(100,000)	(100,000)	(100,000)
	(Use of)/Contribution to Fund Balance	Use of Fund Balance: One Time GF Offset								(3,500,000)			
	(Use of)/Contribution to Fund Balance	One Time Debt Service Alignment									2,578,850	2,578,198	(2,578,848)
Revenues Total			**(118,442,936)**	**(118,442,936)**	**(123,190,549)**	**(128,491,771)**	**(127,358,614)**	**(130,633,614)**	**(132,640,779)**	**(136,455,447)**	**(135,254,846)**	**(135,998,816)**	**(146,693,542)**
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	724,954	750,338	789,312	780,826	818,047
		Center City Activation	1,142,619	1,142,619	1,341,237	1,254,800	1,394,887	604,083	604,083	610,671	636,105	635,526	662,076
		Get Moving	332,918	332,918	382,465	275,157	397,764	393,209	393,209	408,312	426,423	-	1,367,911
		Inclusive Outreach and Engagement									-	1,305,728	-
		Mobile Recreation	1,053,639	1,053,639	1,247,456	1,349,956	1,297,354	1,601,104	1,601,104	1,678,224	1,748,850	1,749,443	1,838,281
		Outdoor Park Activation	603,303	603,303	665,564	646,009	692,186	430,856	430,856	464,778	463,341	481,901	503,290
		Rec for All	937,133	937,133	1,065,687	995,697	1,108,315	829,813	829,813	852,448	894,622	-	-
	Administration and Support	Administration and Support	3,089,742	3,789,742	3,434,204	7,701,566	3,571,572	3,896,488	3,896,488	4,220,022	4,176,739	4,927,212	4,971,171
		Central Costs	234,720	234,720	242,105	220,197	251,789	218,742	218,742	479,378	269,281	614,531	697,900
		Partnerships	5,117,083	5,117,083	5,322,513	5,345,917	5,535,414	5,546,987	5,546,987	5,771,722	6,005,991	6,002,760	6,245,638
		Seattle Conservation Corps	1,565,789	1,565,789	1,628,421	1,832,474	1,693,557	1,751,865	1,751,865	1,843,783	1,932,585	1,939,491	2,047,050
	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	8,773,701	9,479,856	9,901,125	10,314,076	10,888,855
		Utility Conservation	485,222	485,222	623,002	650,249	647,922	630,792	630,792	656,930	678,337	688,953	720,992
	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	4,081,922	4,113,421	4,438,115	4,279,542	4,496,452
	Grounds Maintenance	Grounds Maintenance	13,113,532	13,113,532	13,551,099	13,231,009	14,568,090	23,523,818	24,223,818	29,982,486	21,031,407	22,479,312	23,378,485
	Seattle Center	Waterfront Maintenance	3,512,809	3,512,809	5,044,071	6,719,054	5,717,833	5,717,833	7,024,998	7,596,578	6,184,408	6,927,736	7,116,386
	Recreation Facility Operations	Aquatics	3,675,440	3,675,440	2,487,261	3,092,830	1,614,751	1,932,300	1,932,300	1,221,669	1,268,873	2,909,955	3,006,320
		Community Center Operations	6,897,425	6,897,425	7,320,221	7,286,023	7,613,030	9,772,462	9,772,462	10,428,258	12,724,164	10,826,496	11,372,380
	Recreation Programming	Lifelong Recreation	1,244,342	1,244,342	1,294,116	1,249,783	1,345,881	1,431,521	1,431,521	1,482,940	1,561,409	1,534,737	1,617,130
		Recreation Programming	730,309	730,309	754,288	780,844	784,460	825,260	825,260	860,822	907,417	897,438	938,339
		Scholarships	415,926	415,926	432,563	399,929	449,866	449,866	449,866	467,860	486,575	886,575	906,038
		Specialized Populations	1,345,871	1,345,871	1,399,706	1,373,131	1,455,694	1,592,621	1,592,621	1,654,445	1,741,954	1,707,166	1,798,861
		Teen Programming	2,820,406	2,820,406	3,182,196	3,086,497	3,309,484	3,379,265	3,379,265	3,510,093	3,676,289	3,651,121	3,816,980
		Youth Learning and Academics	206,328	206,328	214,581	208,722	223,164	201,200	201,200	206,095	215,883	215,366	225,753
	Tree Crew and Natural Areas	Green Seattle Partnership	661,553	661,553	352,338	361,286	366,432	390,662	390,662	400,601	423,443	411,947	434,253
		Natural Resource Maintenance	4,603,047	4,603,047	5,360,674	5,401,637	5,575,101	5,614,585	5,614,585	6,305,047	6,303,047	6,461,185	6,847,180
	Park Fund Fee Stabilization	Park Fund Fee Stabilization	735,000	735,000	1,528,800	-	1,784,928	-	-	166,926	967,170	967,170	1,154,391
Operating Total			**67,351,453**	**68,051,453**	**72,246,877**	**76,506,617**	**75,306,673**	**84,315,907**	**86,323,072**	**95,613,703**	**89,852,865**	**93,596,192**	**97,870,157**
Capital	**Acquisition**	Acquisition	1,332,829	1,332,829	1,386,142	1,386,142	1,441,588	567,588	567,588	477,651	1,083,318	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	1,459,983	1,518,383	1,579,118	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	13,136,138	4,993,585	4,257,328	8,251,528	5,224,570
		Irrigation and Drainage	643,968	643,968	669,727	669,727	696,516	696,516	696,516	724,376	753,351	753,351	783,486
		Magnuson Park Buildings and Infrastructure	778,752	778,752	809,902	809,902	842,298	842,298	842,298	875,990	911,030	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	10,302,699	11,239,807	11,689,400	8,689,400	9,156,976
		Park Features	4,636,507	4,636,507	6,201,967	6,201,967	3,067,966	3,767,966	3,767,966	3,190,685	3,318,312	5,338,312	3,501,045
		Partnership Major Maintenance	1,302,568	1,302,568	1,354,670	1,354,670	1,408,857	1,408,857	1,408,857	1,465,212	1,523,820	1,523,820	1,584,773
		Pools and Aquatics	1,018,368	1,018,368	1,059,103	1,059,103	1,101,467	1,101,467	1,101,467	1,145,526	1,191,347	1,191,347	1,239,000
	Capital Development & Improvement	Community Center Renovations and Redevelopment	5,500,000	5,500,000	1,500,000	1,500,000	-	521,000	521,000	3,367,000	-	-	-
		Athletic Fields	-	-	-	-	-	2,743,042	2,743,042	2,779,774	-	2,135,800	7,500,000
		New Park Development	4,297,120	4,297,120	10,753,005	10,753,005	2,943,765	2,943,765	2,943,765	2,021,516	2,102,376	2,102,376	2,186,471
		CommUNITY Fund	3,110,663	3,110,663	3,235,090	3,235,090	3,364,493	2,364,493	2,364,493	2,459,073	2,557,436	2,557,436	2,659,733
		Park Improvements	771,561	771,561	786,343	786,343	1,829,717	1,829,717	1,829,717	1,845,706	632,334	632,334	657,627
		Waterfront Redevelopment	664,182	664,182	-	-	-	-	-		-	-	
	Debt Service	Lake City Community Center Debt	-	-	-	-	973,000	-	-	-	2,018,800	838,163	1,984,306
		Loyal Heights Community Center Debt	-	-	-	-	-	-	-	-	1,717,525	540,750	1,871,534
		Mercer Community Center Debt	-	-	-	-	591,000	-	-	-	1,006,825	-	-
		Green Lake Community Center Debt	-	-	-	-	1,947,000	-	-	-	4,323,425	189,263	1,376,938
		URM Debt	-	-	-	-	-	-	-	-	-	-	-
		Climate Conscious Debt	-	-	-	-	-	-	-	-	-	-	-
		Queen Anne Community Center Debt	-	-	-	-	1,336,042	-	-	-	1,000,903	427,193	1,153,521
		Debt Service Contingency	-	-	-	-	521,000	-	-		888,375	811,125	1,266,163
	Urban Forestry (Restoration)	Urban Forestry (Restoration)	2,433,594	2,433,594	2,530,938	2,530,938	2,632,175	2,632,175	2,632,175	2,737,462	2,846,961	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**	**46,317,706**	**40,841,745**	**45,401,983**	**42,402,623**	**48,823,386**
Total Expenses			**115,826,936**	**116,526,936**	**123,190,549**	**127,450,290**	**127,358,614**	**130,633,613**	**132,640,778**	**136,455,448**	**135,254,848**	**135,998,815**	**146,693,543**
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.

2025 Revised

The 2025 Revised includes $700,000 in one time carry forward resources to cover anticipated expenses for one-time vehicle purchases SPR made in 2024 but did not receive. The vehicles were delivered to SPR in 2025 and carry forward resources were necessary to cover the costs. The vehicles were planned as part of the ramp of Park District Cycle 2 specifically to support enhanced maintenance of public restrooms. It also includes $1.3M in one time carry forward resources to support continuing ramp up of waterfront maintenance and operations.

2026 Adopted

The financial plan makes budget neutral technical adjustments to certain operating detailed lines of business including:

Citywide adjustments for standard cost changes (i.e., rates from FAS, IT, SDHR, health care and other central cost factors)

Adjustments to the base budget to reflect the updated Annual Wage Increase (AWI) increment for 2026. Also adjusts the retirement rate assumed in the base budget based on the updated actuarial valuation for 2025.

The use of the AWI and retirement adjustments to fund two positions to address bottlenecks in Human Resources and Accounting impacting Cycle 2 service delivery.

Pay rate adjustments within the Coalition of City Unions Bargaining creating compression or inversion within 5 non represented supervisor and senior level titles across the City.

The alignment of baseline resources to rightsize the funding for up to three Animal Control Officers as part of the Park Safety program funded by the MPD.

The appropriation of Waterfront fund balance in 2026 to support the continuing ramp up of waterfront maintenance and operations associated with the grand opening in 2025.

The financial plan makes one time changes to achieve GF savings including:

A one-time reallocation of Park District underspend generated by a lower than forecasted one-time payments last year, coupled with the citywide hiring freeze.

The technical 'swap' to decrease general fund and backfill with Park District resources is done in the Grounds Maintenance detailed line of business.

The financial plan makes one time technical adjustments to align the Cycle 2 Community Center renovations with planned debt issuance resulting in one time GF savings and the redirection to certain capital projects with known funding needs including:

The shift of planned debt service for the five Cycle 2 community center renovation projects from 2026 to 2027, bringing the appropriation in line with updated project schedules. The 2026 endorsed budget assumed the issuance of $151M in bond funding for the community center projects and related contingency and ~$6.7M in appropriation to cover related debt service.

The cumulative changes in planned MPD debt service appropriation outlined above is offset by $2.7M for the Green Lake project to continue funding planning and design in preparation for construction in late 2027/early 2028. This approach is consistent with FAS practices to limit debt financing of the planning phase of projects.

A change in assumed bond financing for the Green Lake Community Center and Evans Pool renovation to allow the project to be completed in one phase versus two as originally planned. While this change is not reflected in the financial plan, the associated debt service changes are reflected in 2027 and 2028 which are partially supported by the elimination of the planned debt issuance for unreinforced masonry in 2027. This change is being make as the department awaits citywide URM policy direction.

The debt service appropriation in 2027 and 2028 is updated to reflect CBO's current estimates.

2027/2028 Proposed

The financial plan makes budget neutral technical adjustments to certain operating detailed lines of business including:

Citywide adjustments for standard cost changes (i.e., rates from FAS, IT, SDHR, health care and other central cost factors)

The appropriation of Waterfront fund balance in 2027 and 2028 to support the continuing ramp up of waterfront maintenance and operations.

Removal of one time funding realignments from the 2025-2026 budget process.

Reinvestment of approximately $400,000 in baseline non labor resources in the Seattle Conservation Corps Line of Business to add two HR positions to better support program clients.

Reinvestment of approximately $600,000 in baseline non labor resources in the Teens Line of Business to better serve youth in Rainier Beach and South Seattle.

The financial plan makes ongoing changes to achieve GF savings including:

The transfer of capital major maintenance funding to the Grounds Maintenance line of business to achieve $3M in ongoing GF savings and preserve park maintenance.

The financial plan repurposes ~$2M in existing funding for operating costs for when newly renovated community centers open. Due to current project timelines for new community center construction, these operating costs will not be incurred in 2027 or 2028. The financial plan makes one time reinvestments in 2027 and 2028 as follows:

Extends a Cycle 2 planning subsidy for SPR's pools to both 2027 and 2028 to address ongoing financial challenges stemming from the pandemic. The $1.6M subsidy will allow time for SPR to develop options for the long term operation of these facilities in a sustainable manner.

Increases the funding for SPR's Recreation Scholarship program by $400,000, bringing the total budget for these scholarships to $887,000.

The financial plan makes one time technical adjustments to align the Cycle 2 Community Center renovations with planned debt issuance and reinvests ~$16.5M of baseline debt service funding in 2027 and 2028 in one time capital priorities with known funding needs including:

Athletic Field 12 at Magnuson Park $9.6 million: Offsets a commensurate REET reduction to keep the project on currently schedule, planned for 2027/2028.

Park Restrooms $1.8 million: Invests $1.2 million in Park District and $600,000 in King County Park Levy for two new park restrooms.

Discovery Park Visitors Center $1.6 million: Completes repair minimizing impacts to other projects.

Little Brook Park $1.5 million: Addresses funding shortfall due to preferred project design.

Recreation Facilities Security Cameras $1.3 million: Replaces cameras at approximately 19 sites with existing infrastructure past their useful life.

Camp Long Lodge Planning $700,000: Provides funds to continue to 60% design.

West Magnolia Playground Inclusive Elements $570,000: Allows for additional investment in current project for inclusive play elements.

Seattle Park District

King County, Washington

Resolution 81

..title
A resolution authorizing the levy of regular property taxes by the Seattle Park District for collection in 2027, representing an increase above the regular property taxes levied for collection in 2026.

..body
Recitals:

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.

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.

To increase regular property taxes, RCW 84.55.120, originally approved by the voters of the State of Washington in Referendum 47 on November 4, 1997, requires the District to enact a separate resolution indicating the change in taxes from the previous year in terms of percentage and total amount.

The Seattle Park District proposes to make its regular property tax levy for collection in 2027 in the amount reflected in the companion resolution to this resolution, which is commonly known as the “Long Property Tax Resolution.”

The Long Property Tax Resolution for 2027 authorizes an increase above the amount of regular property taxes levied for collection in 2026.

Pursuant to RCW 84.55.120, after proper notice was given, the Seattle Park District held a public hearing on October 21, 2026, to consider the Seattle Park District's 2027 budget and the regular property tax levy to support it.

Notice of the Seattle Park District's consideration of this resolution has been provided in the usual manner for other proposed Seattle Park District resolutions. Therefore,

Be it resolved by the Board of Commissioners of the Seattle Park District, King County, Washington, as follows:

Section 1. Regular property taxes for collection in 2027 are authorized in the amount reflected in the resolution introduced as Seattle Park District Resolution 82. Not including increases resulting from the addition of new construction, construction of wind turbine, solar, biomass, and geothermal facilities, if such facilities generate electricity; improvements to property; and any increase in the value of state-assessed property, the regular property tax levy for 2027 collection represents an increase above regular property taxes levied for collection in 2026 (excluding the "refund fund levy" in both instances) of $6,528,280, which is an approximately 5% percent increase over the previous year's levy of $131,205,416.

Section 2. This resolution takes effect on passage.

Adopted by the Seattle Park District the _____ day of _____, 2026, and signed by me in open session in authentication of its passage this ___ day of _____, 2026.

_____

President, Seattle Park District

Filed by me this _____ day of _____, 2026.

_____

Lenné Dedman, City Clerk

Seattle Park District

King County, Washington

Resolution 82

..title
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 Seattle Park District for the year beginning January 1, 2027.

Be it resolved by the Board of Commissioners of the Seattle Park District, King County, Washington, as follows:

Section 1. There is authorized to be levied in 2026 for collection in 2027 a tax on all taxable property, both real and personal, within the Seattle Park District and subject to taxation under the laws of the State of Washington in the amount of $137,733,696 which is approximately $0.44 per $1,000 assessed value, for the purpose of raising revenue to finance the various activities of the Seattle Park District as allowed by chapter 35.61 RCW. To this levy amount, the King County Assessor will add $100,000, or the highest lawful amount that the King County Assessor may certify to recover amounts refunded within the preceding 12 months. Other than increases to the levy amount stated above resulting from the re-levy of amounts previously refunded, the levy amount stated above includes any additional revenue resulting from new construction; construction of wind turbine, solar, biomass, and geothermal facilities, if such facilities

generate electricity; improvements to property; any increase in the value of State assessed property; and any annexations that have occurred.

Section 2. This resolution takes effect on passage.

Adopted by the Seattle Park District the _____ day of _____, 2026, and signed by me in open session in authentication of its passage this _____ day of _____, 2026.

_____

President, Seattle Park District

Filed by me this _____ day of _____, 2026.

_____

Lenné Dedman, City Clerk

Screen Reader Users: Make sure settings include reading strikethrough and underline font attributes.

The City of Seattle

Resolution 83

..title
A resolution setting the Seattle Park District Board meeting dates in 2027.

..body
Recitals:

Article III, Section 3.1 of the Bylaws of the Seattle Park District states that regular Seattle Park District Board meetings may be scheduled through a resolution.

The Board of Commissioners of the Seattle Park District Board desires to set meeting dates for its regular meetings in 2027.

Therefore,

Be it resolved by the Board of Commissioners of the Seattle Park District, King County, Washington, that:

Section 1. The Seattle Park District Board Meetings in 2027 will be held as follows:

A. The Seattle Park District Board meeting on Tuesday, June 15, 2027 will be held at 4:00 p.m.

B. The Seattle Park District Board meeting on Wednesday, October 20, 2027 will be held at 2:00 p.m.

C. The Seattle Park District Board meeting on Friday, November 19, 2027, will be held at 9:30 a.m.

Section 2. This resolution shall take effect on passage.

Adopted by the Seattle Park District the _____ day of _____,

2026, and signed by me in open session in authentication of its adoption on this _____

day of _____, 2026.

_____

President _____ of Seattle Park District

Attested on _____.

_____

Lenné Dedman, City Clerk

Seal