

Seattle Parks and Recreation

2021 Proposed Park District Budget Overview

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Seattle Park District Governing Board
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OVERVIEW OF PARK DISTRICT FUNDING



2020 OVERVIEW AND PENDING LEGISLATION

2020

COVID-19 Response - Focus on Mission Essential Functions

- Community showers and shelters
- Childcare for those furthest from educational justice and teen hub support
- Enhanced cleaning of facilities and restrooms
- Focus on keeping parks open while supporting public health and safety
- Virtual programming aimed at those most isolated

Financial Impacts

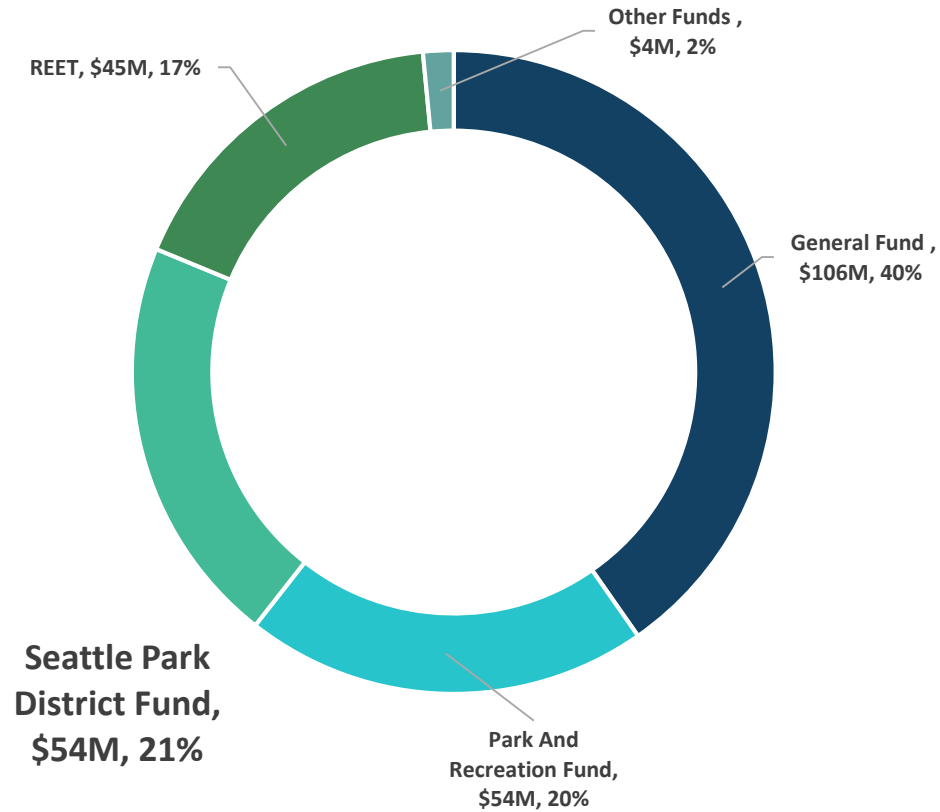
- August Ordinance related to General Fund impacts – passed
- Q3 Supplemental related to Park Fund Impacts – pending
- Approach – Capture savings and mitigate with flexible Park District resources

BEING ANTI-RACIST AND EQUITY CENTERED

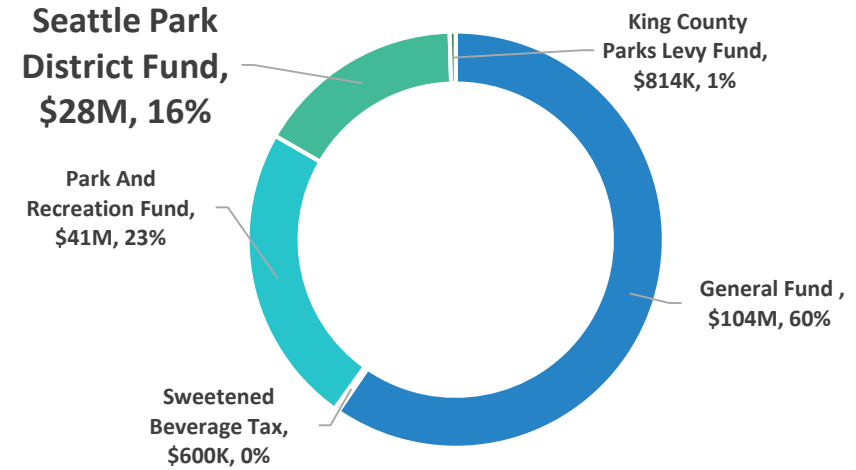


2020 Adopted Budget Snapshot

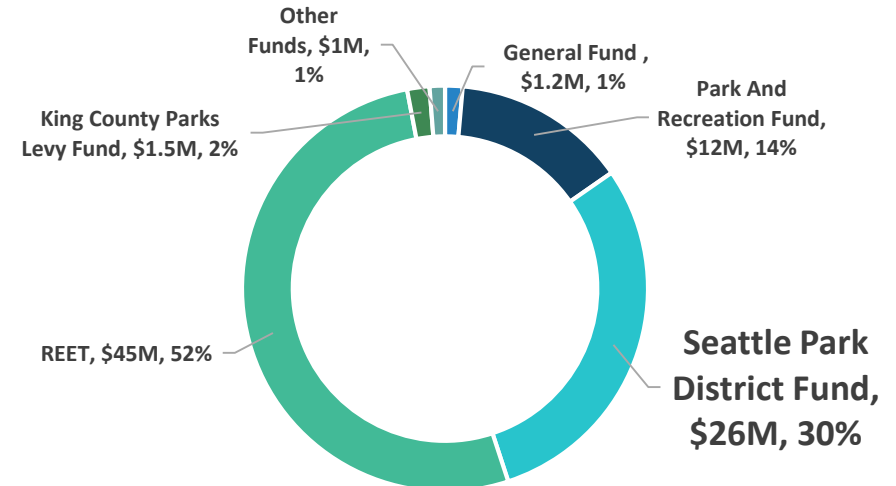
2020 Adopted Budget: \$262M



2020 Operating Budget: \$175M



2020 Capital Budget: \$87M



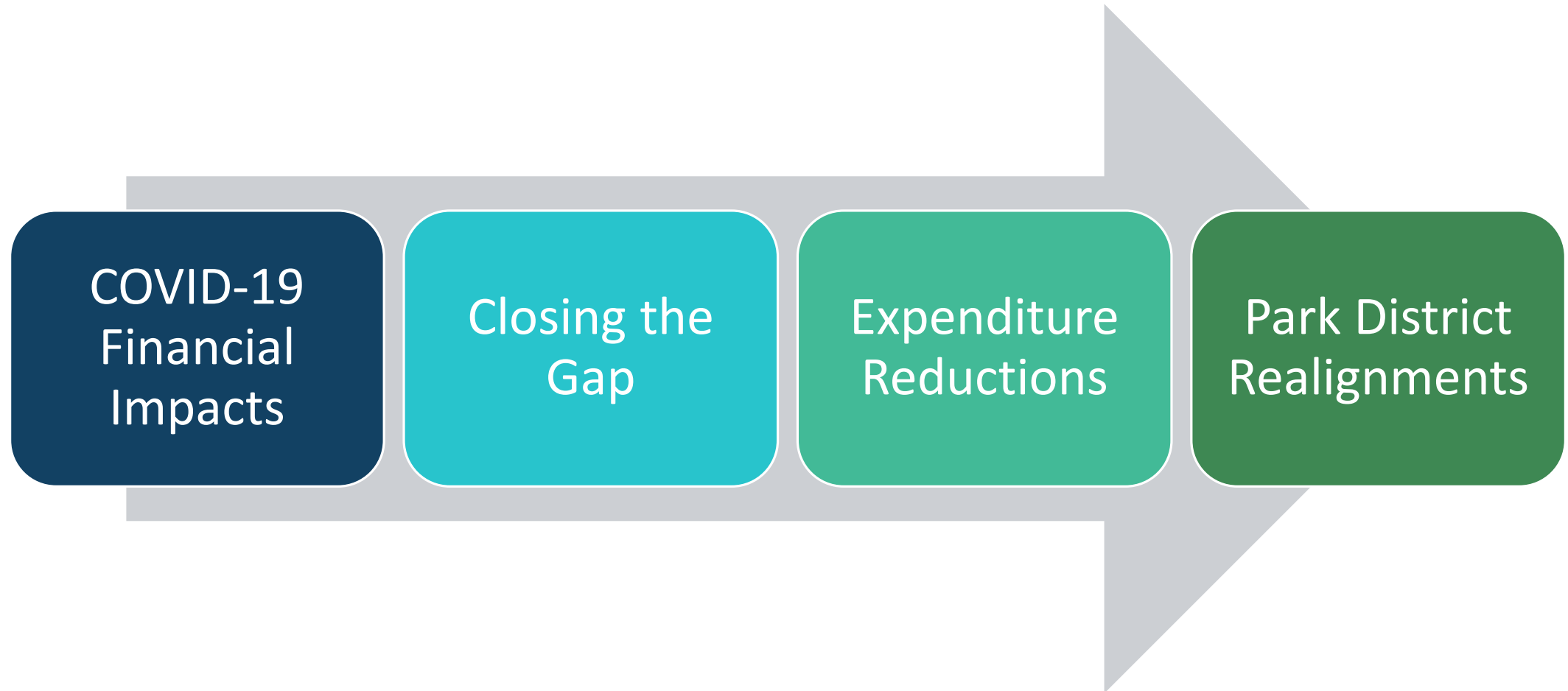
Summary of 2021 and 2021 Park District Spending Plan

Interim One Year
Park District Budget

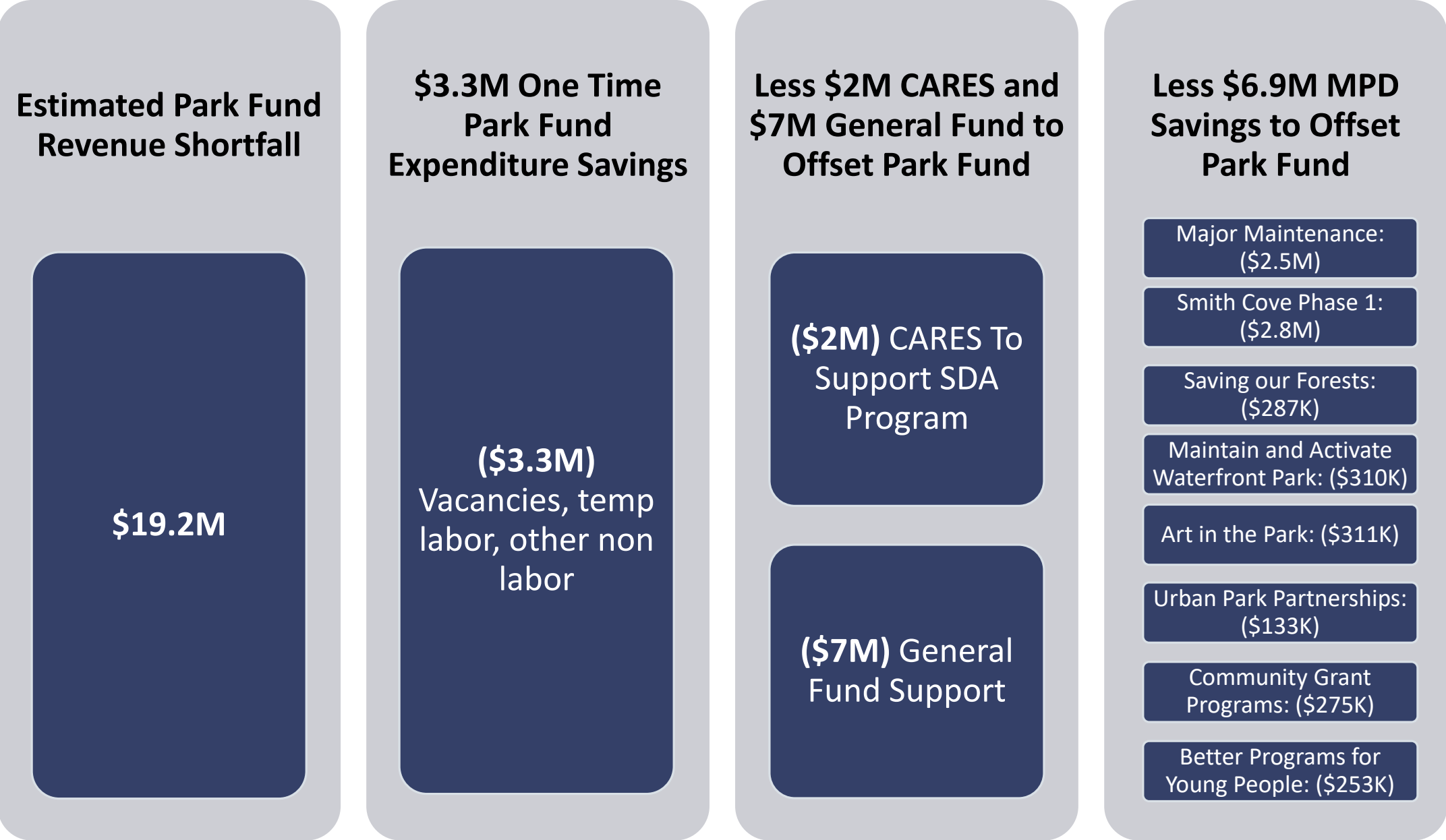
	2020 Adopted* <i>(with carry forward)</i>	2020 Revised*	2021 Baseline	2021 Proposed
Revenues				
Park District Property Tax	53,338,893	53,338,893	54,668,868	54,668,868
Interest Earnings	1,300,000	1,300,000		1,375,671
Total Revenues	54,638,893	54,638,893	54,668,868	56,044,539
Operating Expenses				
Fix it First	2,780,898	3,351,275	2,850,420	2,846,538
Maintaining Parks and Facilities	13,002,840	23,141,4355	13,327,911	18,302,075
Programs for People	13,165,462	19,218,560	12,959,344	19,706,204
Subtotal Operating	28,949,200	45,711,270	29,137,675	40,854,817
Capital Expenses				
Fix it First	49,957,117	43,644,795	17,939,708	13,496,547
Building for the Future	32,503,125	23,131,053	7,921,977	1,346,496
Maintaining Parks and Facilities	616,567	616,567	346,680	346,680
Subtotal Capital	83,076,809	67,392,415	26,208,365	15,189,724
Total Spending Plan	112,026,009	113,103,685	55,346,040	56,044,541

* 2020 Adopted and Revised includes capital carry forward

2020 OVERVIEW



2020 Q3: PARK FUND REBALANCING



2021 OVERVIEW

2021 Budget and COVID-19

COVID-19 Response

- Remain responsive in provision of Mission Essential Functions
- Prioritize using an equity lens
- Retain highly skilled workforce

Financial Impacts

- **Ongoing Changes:** General Fund and REET reductions
 - Approach – Capture savings and mitigate with flexible Park District resources
- **One-Time Changes:** Park Fund revenue loss
 - Approach – Capture one-time savings and mitigate with flexible Park District resources

2021 Park District Planning Assumptions

One Year 'Bridge' Spending Plan

- Not an extension of the first six-year cycle
- 2021 represents on year interim spending plan

Proposed 2021 Revenues

- Property tax revenues increased by 2.5% (same as in prior years)
- Tax rate 21.34 cents
- Interest earnings added to cover wage inflation +
- One year pause on Interfund Loan payback to cover additional inflation

Proposed 2021 Expenses

- Inflated by 2.5% (same as in prior years)
- Technical Adjustments

2021 Proposed Changes

- \$9M Realignment with General Fund (Ongoing)
- \$4M Realignment with Park Fund (2021 Only)

2021 + GENERAL FUND/MPD REALIGNMENT (\$000s)

\$11.4M General Fund Reduction

\$2.5M GF Savings

(\$1.3M) Vacancies,
temp labor, other non
labor

(\$1.2M) Rainier
Beach Debt Service

\$8.9M MPD Savings to Offset General Fund

\$8.9M MPD Savings

Land Banked Site O&M:
(\$1.2M)

Park Land Acquisition:
(\$1.5M)

Major Projects Challenge
Fund: (\$1.8M)

Major Maintenance
Backlog: (\$4.4M)

Supported Lines of Business (Ongoing)

Zoo Operating Support

Aquatics Support

ONE TIME 2021 PARK FUND/MPD REALIGNMENT (\$000s)

**\$10.5M Park Fund
Revenue Shortfall
(Phase 3)**

(\$6.4M)
Vacancies,
temp labor,
other non
labor

**\$4.1 M MPD Savings to
Offset Park Fund**

Central Waterfront
(Fully Backfilled with
REET/OTH): (\$3.2M)

Saving Our Forests: (\$175K)

Arts in Parks: (\$283K)

Better Programs for Young
People: (\$331K)

Urban Parks Partnerships:
(\$95K)

**Supported Lines of
Business
(2021 Only)**

Recreation Facility
Operations

Teen Programs

Natural Area
Crews/Specialty Gardens

Citywide Programming

NEXT STEPS/PARK DISTRICT BUDGET PROCESS

OCTOBER 19, 2020/Public Hearing-TODAY

- ILA Amendments to Delay 2021-2026 Planning Cycle
- Overview of 2021 Proposed Budget

NOVEMBER 23, 2020/Budget Adoption

- Suspension of GF Floor for 2021 (City Council)
- 2020 Revised Budget (General Fund and Park Fund Realignments)
- Adoption of 2021 Budget

Questions?