



# Seattle Parks & Recreation

**Date:** November 21, 2024

**To:** Joy Hollingsworth, Park District President and Seattle Park District Board (City Councilmembers)

**From:** AP Diaz, Superintendent, Seattle Parks and Recreation

**Subject:** Seattle Park District 2025 Proposed Budget

This memo provides a summary of the proposed Park District budget legislation for consideration by the Park District Board at the November 21<sup>st</sup> meeting.

## Proposed Legislation for Consideration by Park District Board

Item #	Description	Notes
Resolution 68	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.	Related to the use of unspent funds from 2023 to support waterfront maintenance per the transfer of maintenance and programming responsibilities from SPR to Center in 2023.
Resolution 69	A resolution amending the 2024 Seattle Park District Budget by reallocating appropriations.	Related to stand alone legislation to implement the 2024 AWI (post retro) which makes budget neutral changes across certain BSLs.
Resolution 70	A resolution adopting the 2025 Seattle Park District Budget.	Standard budget resolution adopting the 2025 MPD budget by BSL.
Resolution 71	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.	Standard budget resolution authorizing a property tax increase in 2025 per the adopted 6 year financial plan.
Resolution 72	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.	Standard budget resolution setting the property tax rate in 2025.
Resolution 73	A resolution setting the Seattle Park District Board meeting dates for 2025.	Standard budget resolution establishing MPD meeting dates for 2025.

**SEATTLE PARK DISTRICT**  
**KING COUNTY, WASHINGTON**

**RESOLUTION 68**

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.

WHEREAS, 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; and

WHEREAS, the 2023 Adopted Park District Budget appropriated \$115,826,936 in total operating and capital funds, \$67,351,453 of which is appropriated to fund Park District operating programs (Resolution 52); and

WHEREAS, appropriations provided in the 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 Park District Board of Commissioners via resolution; and

WHEREAS, Seattle Parks and Recreation and the Seattle Park District did use its entire appropriation authority in the 2023 Adopted Budget; NOW, THEREFORE,

**BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE SEATTLE PARK DISTRICT, KING COUNTY, WASHINGTON, AS FOLLOWS:**

Section 1. Appropriations for the following items in the 2024 Seattle Park District budget are increased as follows, the amount of which corresponds to unspent funds from the 2023 Seattle Park District Budget.

Budget Summary Level	Amount
Waterfront (BO-SC-61000)	\$1,701,222
Operating Total	\$1,701,222

Section 2. This resolution takes effect on passage.

Adopted by the Seattle Park District the \_\_\_\_\_ day of \_\_\_\_\_,  
2024, and signed by me in open session in authentication of its passage this \_\_\_\_\_ day of  
\_\_\_\_\_, 2024.

\_\_\_\_\_  
President, Seattle Park District

Filed by me this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

\_\_\_\_\_  
Scheereen Dedman, City Clerk

**SEATTLE PARK DISTRICT**  
**KING COUNTY, WASHINGTON**

**RESOLUTION 69**

A RESOLUTION amending the 2024 Seattle Park District Budget by reallocating appropriations.

WHEREAS, 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; and

WHEREAS, the 2024 Adopted Park District Budget appropriated \$123,190,549 in total operating and capital funds, \$72,246,876 of which is appropriated to fund Park District operating programs (Resolution 62); and

WHEREAS, pursuant to Park District Resolution 62 Section 1.C the expenditure allowance for each Budget Summary Level (BSL) in the 2024 Seattle Park District Operating and Capital Budget may be used only for the purpose listed in the Operating and Capital Budget for that BSL unless otherwise authorized by the Board of Commissioners of the Park District through resolution; and

WHEREAS, current Seattle Park District appropriations need adjustment to support continuity of operations and provision of core services related to the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and the Coalition of Unions or other standalone Unions, for personnel costs included in this department's baseline budget; and

WHEREAS, appropriations provided in the Park District budget for operating and maintenance expenses that remain unexpended or unencumbered at the close of the fiscal year shall

1 automatically lapse unless otherwise authorized by the Park District Board of  
2 Commissioners via resolution; NOW, THEREFORE,

3 **BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE SEATTLE PARK**  
4 **DISTRICT, KING COUNTY, WASHINGTON, AS FOLLOWS:**

5 Section 1. Appropriations in Budget Summary Levels supporting 2024 operating  
6 expenses shall be reappropriated to budget summary levels supporting 2024 operating expenses  
7 as follows:

Budget Summary Level	Amount
Parks and Facilities Maintenance and Repairs (BO-PR-10000)	\$257,460
Leadership and Administration (BO-PR-20000)	(\$875,955)
Departmentwide Programs (BO-PR-30000)	(\$11,275)
Recreation Facility Programs (BO-PR-50000)	629,770
Operating Total	\$0

Section 2. This resolution takes effect on passage.

Adopted by the Seattle Park District the \_\_\_\_\_ day of \_\_\_\_\_,  
2024, and signed by me in open session in authentication of its passage this \_\_\_\_\_ day of  
\_\_\_\_\_, 2024.

\_\_\_\_\_  
President, Seattle Park District

Filed by me this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

\_\_\_\_\_  
Scheereen Dedman, City Clerk

**SEATTLE PARK DISTRICT**  
**KING COUNTY, WASHINGTON**

**RESOLUTION 70**

A RESOLUTION adopting the 2025 Seattle Park District Budget.

WHEREAS, 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; and

WHEREAS, 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; and

WHEREAS, 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; and

WHEREAS, 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; and

WHEREAS, the interlocal agreement between the City and the District describes the process by which the City and District will develop and approve annual budgets, and the District Board wishes to approve the budget in a manner consistent with its charter and bylaws and the interlocal agreement; NOW, 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 2025.

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 Park District 2025 Budget is consistent with the appropriation authority for Park District funded programs in City departments as approved and passed by the Seattle City Council for the 2025 Adopted Budget. The management and expenditure of the Park District funds shall be consistent with parameters outlined in the 2023 amended and restated interlocal agreement between the Park District and the City of Seattle.

Section 3. Attachment B to this resolution shows the revised spending plan for the Park District for 2025 that reflects changes made to 2025 expenditures. This information is for planning purposes only and complies with Section 4.3 of the amended and restated interlocal agreement between the 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 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 Park District Board of Commissioners via resolution. Any appropriations provided in the Park District budget for



1 capital outlays remaining unexpended or unencumbered at the close of the fiscal year shall  
2 remain in full force and effect unless otherwise abandoned by the Park District Board of  
3 Commissioners via resolution.  
4

Section 5. This resolution takes effect on passage.

Adopted by the Seattle Park District the \_\_\_\_\_ day of \_\_\_\_\_,  
2024, and signed by me in open session in authentication of its passage this \_\_\_\_\_ day of  
\_\_\_\_\_, 2024.

\_\_\_\_\_  
President, Seattle Park District

Filed by me this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

\_\_\_\_\_  
Scheereen Dedman, City Clerk

Attachments:

Attachment A – 2025 Seattle Park District Operating and Capital Budget by BSL  
Attachment B – Seattle Park District 2023-2028 Financial Plan

## **Attachment A – 2025 Seattle Park District Operating and Capital Budget by BSL**

<b>Budget Summary Level (BSL)</b>	<b>2025 Proposed Budget</b>		<b>Budget Summary Level Purpose</b>
<b>Parks and Facilities Maintenance and Repairs</b>	Operating	38,933,557	The purpose of the Parks and Facilities Maintenance and Repairs Budget Summary Level is to repair and maintain parks, park buildings, and park infrastructure.
<b>Leadership and Administration</b>	Operating	5,627,557	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.
<b>Departmentwide Services</b>	Operating	6,720,830	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.
<b>Recreation Facility Programs</b>	Operating	21,877,104	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.
<b>Zoo and Aquarium Programs</b>	Operating	5,264,026	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.
<b>Waterfront*</b>	Operating	5,717,833	The purpose of the Waterfront Budget Summary Level is to fund and track the annual operation and maintenance costs of the Seattle Waterfront.
<b>Fix it First</b>	Capital	37,217,243	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.
<b>Maintaining Parks and Facilities</b>	Capital	1,829,717	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.
<b>Building for the Future</b>	Capital	6,570,746	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
<b>Subtotal 2025 Appropriations</b>	<b>Operating</b>	<b>84,140,908</b>	
	<b>Capital</b>	<b>45,617,706</b>	
<b>Total 2025 Appropriations</b>		<b>129,758,614</b>	

*\*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.*

Seattle Park District (2023-2028)  
Adopted Six Year Spending Plan with 2025-2028 Revised

Operating/Capital	Line of Business	Detailed Line of Business	2023 Adopted	2023 Revised	2024 Adopted	2024 Revised (with AWI )	2025 Baseline	2025 Proposed	2026 Proposed	2027 Projected	2028 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	-	-	(700,000)	(700,000)	-	-	-	-	-
	Use of Fund Balance	Use of Fund Balance: AWI Retro	-	-	-	(3,600,000)	-	-	-	-	-
	Interest Earning	Use of Interest Earnings	-	-	-	-	(2,400,000)	-	-	-	-
Revenues Total			(118,442,936)	(118,442,936)	(123,190,549)	(126,790,549)	(127,358,614)	(129,758,614)	(131,205,416)	(137,733,696)	(143,330,093)
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	1,349,955	1,297,354	1,601,104	1,681,587	1,748,850	1,818,804
	Administration and Support	Outdoor Park Activation	603,303	603,303	665,564	646,010	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	3,089,742	3,789,742	3,434,204	7,731,868	3,571,572	3,821,488	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	5,348,506	5,535,414	5,546,987	5,774,991	6,005,991	6,246,230
	Capital Planning and Facilities Maintenance	Seattle Conservation Corps	1,565,789	1,565,789	1,628,421	1,840,525	1,693,557	1,751,865	1,858,255	1,932,585	2,009,888
		Facility Maintenance	7,956,061	7,956,061	8,260,347	8,199,165	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	3,842,582	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	13,760,295	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	5,044,071	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	3,102,027	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	7,624,250	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
		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	3,279,265	3,438,740	3,576,289	3,719,341
	Tree Crew and Natural Areas	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	361,287	366,432	390,662	407,156	423,443	440,380
		Natural Resource Maintenance	4,603,047	4,603,047	5,360,674	5,433,924	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	75,846,876	75,306,673	84,140,907	86,328,800	89,752,865	93,971,416
Capital	Acquisition	Acquisition	1,332,829	1,332,829	1,386,142	1,386,142	1,441,588	1,001,588	1,041,651	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
	Capital Development & Improvement	Park Features	4,636,507	4,636,507	6,201,967	6,201,967	3,067,966	3,067,966	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
		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 Redevelopme	5,500,000	5,500,000	1,500,000	1,500,000	-	521,000	667,000	-	-
		Athletic Fields	-	-	-	-	-	2,309,042	2,215,774	-	-
		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	-	-	-	-	-	-	-
		Lake City Community Center Debt	-	-	-	-	973,000	-	973,000	2,217,000	2,217,000
	Debt Service	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)	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	45,617,706	44,876,616	47,980,830	49,358,676
Total Expenses			115,826,936	116,526,936	123,190,549	126,790,548	127,358,614	129,758,613	131,205,416	137,733,696	143,330,092
Total Revenues Less Expenses			2,616,000	1,916,000	-	-	-	-	-	-	-

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.

2025 Proposed

The 2025 Proposed 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).

**SEATTLE PARK DISTRICT**  
**KING COUNTY, WASHINGTON**

**RESOLUTION 71**

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.

WHEREAS, 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; and

WHEREAS, 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; and

WHEREAS, 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; and

WHEREAS, the Seattle Park District proposes to make its regular property tax levy for collection in 2025 in the amount reflected in the companion resolution to this resolution, which is commonly known as the “Long Property Tax Resolution”; and

WHEREAS, the Long Property Tax Resolution for 2025 authorizes an increase above the amount of regular property taxes levied for collection in 2024; and

WHEREAS, pursuant to RCW 84.55.120, after proper notice was given, the Seattle Park District held a public hearing on October 15, 2024, to consider the Seattle Park District’s 2025 budget and the regular property tax levy to support it; and

1 WHEREAS, notice of the Seattle Park District’s consideration of this resolution has been  
2 provided in the usual manner for other proposed Seattle Park District resolutions; NOW,  
3 THEREFORE,

4 **BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE SEATTLE PARK**  
5 **DISTRICT, KING COUNTY, WASHINGTON, AS FOLLOWS:**

6 Section 1. Regular property taxes for collection in 2025 are authorized in the amount  
7 reflected in the resolution introduced as Park District Resolution 72. Not including increases  
8 resulting from the addition of new construction, construction of wind turbine, solar, biomass, and  
9 geothermal facilities, if such facilities generate electricity; improvements to property; and any  
10 increase in the value of state-assessed property, the regular property tax levy for 2025 collection  
11 represents an increase above regular property taxes levied for collection in 2024 (excluding the  
12 “refund fund levy” in both instances) of \$4,868,065, which is a 4% percent increase over the  
13 previous year’s levy of \$122,490,549.

Section 2. This resolution takes effect on passage.

Adopted by the Seattle Park District the \_\_\_\_\_ day of \_\_\_\_\_, 2024, and signed  
by me in open session in authentication of its passage this \_\_\_\_ day of \_\_\_\_\_, 2024.

\_\_\_\_\_  
President, Seattle Park District

Filed by me this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

\_\_\_\_\_  
Scheereen Dedman, City Clerk



**SEATTLE PARK DISTRICT**  
**KING COUNTY, WASHINGTON**

**RESOLUTION 72**

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.

**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 2024 for collection in 2025 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 \$127,358,614 which is approximately \$0.424 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 \_\_\_\_\_,  
2024, and signed by me in open session in authentication of its passage this \_\_\_\_\_ day of  
\_\_\_\_\_, 2024.

\_\_\_\_\_  
President, Seattle Park District

Filed by me this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

\_\_\_\_\_  
Scheereen Dedman, City Clerk

**SEATTLE PARK DISTRICT**  
**KING COUNTY, WASHINGTON**

**RESOLUTION 73**

A RESOLUTION setting the Seattle Park District Board meeting dates in 2025.

WHEREAS, 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; and

WHEREAS, the Board of Commissioners of the Seattle Park District Board desires to set

meeting dates for its regular meetings in 2025; NOW, 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 meeting on June 23, 2025, will be held at 3:00 p.m. or after the conclusion of the Seattle City Council Briefing (whichever is later). The Seattle Park District Board Meeting on October 20, 2025, will be held at 5:30 p.m. The Seattle Park District Board Meeting on November 20, 2025, will be held at 10:00 a.m. However, if the Select Budget Committee meets on that day, the Seattle Park District Board meeting will be held directly after the Select Budget Committee meeting concludes instead.

Section 2. This resolution shall take effect on passage.

1           Adopted by the Seattle Park District the \_\_\_\_\_ day of \_\_\_\_\_,  
2 2024, and signed by me in open session in authentication of its adoption this \_\_\_\_\_ day of  
3 \_\_\_\_\_, 2024.

4 \_\_\_\_\_  
5 President \_\_\_\_\_ of Seattle Park District

6 ATTEST:

7  
8 \_\_\_\_\_  
9 Scheereen Dedman, City Clerk