

Parks Levy Funding Report

June 30, 2020



King County

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II. Proviso Text

The 2019-2020 Biennial Budget Ordinance, Ordinance 18993¹, Section 4, Parks Recreation Trails and Open Space Levy, P1 provided that:

Of this appropriation, \$250,000 shall not be expended or encumbered until the executive transmits a parks levy funding report to the council and a motion that acknowledges receipt of the report and references the subject matter, the proviso's ordinance, ordinance section and proviso number in both the title and body of the motion, and a motion acknowledging receipt of the report is passed by the council. The report shall evaluate options for reducing expenditures in the 2020-2025 parks levy proceeds because the August 2019 office of economic and financial analysis forecast shows that parks levy collections are likely to be three percent lower than originally anticipated when the council adopted Ordinance 18890 and passed Motion 15378², and include, but not be limited to:

- A. A summary of expenditures by eligible expenditure category through the end of 2020 with information on which projects and programs received a funding reduction from what was anticipated before the August 2019 office of economic and financial analysis forecast; and
- B. Recommendations for expenditures for projects and programs, including those identified in Motion 15378, over the life of the levy reflecting a three-percent reduction in total anticipated collections. The expenditure recommendations shall prioritize fully funding projects identified in Attachment C to Motion 15378 that have external partners as the lead agency, including cities, towns, and school districts. The expenditure recommendations shall also include providing levy proceeds to the Seattle Aquarium in the amount of \$8,000,000 in the first four years of the levy.

The executive should file the report and a motion required by this proviso by June 30, 2020³, in the form of a paper original and an electronic copy with the clerk of the council, who shall retain the original and provide an electronic copy to all.

III. Executive Summary

In August 2019, King County voters approved the 2020-2025 King County Parks, Recreation, Trails, and Open Space Levy (Parks Levy) by more than 70 percent. Proceeds raised from the levy provide for the operations and maintenance of King County's parks and trails, support the growth and connection of regional trails, establish grant programs to expand access to recreation and protect open space for King County residents, as well as directly support parks in King County cities, the Woodland Park Zoo, and the Seattle Aquarium.

This report is based on the June 2020 forecast from the Office of Economic and Financial Analysis (OEFA)⁴. The forecast estimates the Parks Levy will generate a total of approximately \$774 million over the life of the levy, instead of the \$810 million originally expected. Moreover, the estimated reimbursement for the 2019 election decreased from an anticipated \$3 million to \$0.74 million in actual

¹ [Link to Ordinance 18993](#)

² [Link to Motion 15378](#)

³ [Link to Motion 15620](#), extending the due dates for reports, studies and other work products to be transmitted to the King County council to ensure executive agencies can prioritize responding to the COVID-19 outbreak in King County.

⁴ [Link to June 2020 economic forecast](#)

election costs. As a result, the total estimated amount available to allocate to levy projects and programs is roughly \$32 million, or four percent, lower than what was originally planned.

Ordinance 18993 provides appropriation for the 2020 levy proceeds from the Parks Levy, based on the August 2019 OEFA forecast, and reduces funding proportionally across all funding categories compared to the original levy plan. Expenditures through the end of 2020 will continue to follow the appropriation by expenditure category adopted in Ordinance 18993. Excess funding will go to the ending fund balance and will be proposed for allocation in the 2021-2022 biennial budget. This report summarizes expenditures by eligible expenditure category through the end of 2020.

This report illustrates two approaches to balancing the roughly \$32 million, or four percent, reduced funding estimated for the six-year life of the property tax. The first approach describes the impact to programs if the estimated reduction is proportionally spread across each category of spending. This is the approach chosen for the initial appropriation of the 2020 Parks Levy proceeds. The second approach describes the impact to programs if projects identified in Motion 15378, that have external partners as the lead agency, were prioritized to receive full funding. In this approach, the entire estimated reduction would be applied to the remaining categories including King County's park system operations and maintenance and capital improvement projects such as renovations to frequently used sites such as Marymoor Park, continued development of regional trails, and accelerated green space conservation.

For many categories of spending, the estimated reduction would result in a scaling back of the program, either through fewer grants being awarded than originally planned, or a reduced amount of funds being disbursed to external partners. DNRP communicated with funding recipients and the signed levy contractual agreements acknowledge the updated forecast. The Parks Levy forecast, and the resulting reduction, will continue to fluctuate with subsequent forecasts from OEFA. The current working assumption is each project within the program would receive a proportional reduction. The extent to which each project is able to absorb this reduction is different, and there are a variety of solutions available: a project may need to be re-scoped to balance to the lower funding, a project that is scheduled to begin in the latter part of the six-years may be deferred to the next six-year levy, or DNRP may seek additional community or corporate partnerships to fill the funding gap.

IV. Background

Department Overview: The King County Department of Natural Resources and Parks (DNRP) works in support of sustainable and livable communities and a clean and healthy natural environment. Its mission is to foster environmental stewardship and strengthen communities by providing regional parks, protecting the region's water, air, land and natural habitats, and reducing, safely disposing of and creating resources from wastewater and solid waste.

Affectionately known as "King County Parks - Your Big Backyard," the Parks and Recreation Division (Parks) of DNRP operates and maintains a vast parks and recreation system with more than 200 local parks, 175 miles of regional trails, 215 miles of backcountry trails and close to 30,000 acres of open space including such regional treasures as Marymoor Park, Cougar Mountain Regional Wildland Park, and the world-class Weyerhaeuser King County Aquatic Center. Parks provides recreational opportunities for King County residents and protects our region's public lands, leaving a legacy for future generations, with the majority of funding coming from voter-approved property tax measures.

Key Historical Conditions: In April 2019, the King County Council passed Ordinance 18890, which placed the 2020-2025 King County Parks, Recreation, Trails, and Open Space Levy (Parks Levy) on the August ballot. King County voters approved the measure by more than 70 percent. The enacting ordinance, which directs the expenditures and projects funded by the levy, set an initial levy rate of 18.32 cents per \$1,000 of assessed value and was expected to generate approximately \$810 million over the life of the levy. In addition to the enacting ordinance, the King County Council adopted Motion 15378 which provides additional details and intent for how levy proceeds will be used.

In August 2019, OEFA estimated that the Parks Levy would generate a total of \$787.1 million over the six-year levy period, approximately \$23 million or 3 percent lower than the amount originally anticipated when the King County Council adopted the levy legislation. During the development of the budget, King County weighed options to prioritize fully funding certain projects over others in response to the net reduction in forecasted property taxes.

On October 8, 2019, the King County Budget and Fiscal Management Committee considered a proposed amendment to the stand-alone appropriation ordinance that would move approximately \$58,000 from the Public Pools capital grant program to the Seattle Aquarium Ocean Pavilion Project. The effect of the proposed amendment would shift the proportional funding reduction in 2020 for the Seattle Aquarium and increase the 2020 funding reduction to the Public Pools capital grant program. The amendment failed. The stand-alone appropriation for the 2020 levy proceeds ultimately reduced 2020 funding proportionally across all funding categories. Shortly after the 2020 appropriation was adopted, Parks reached out to the funding recipients over email and phone to communicate the anticipated funding shortfall over the life of the levy and the estimated impact to their funding in 2020.

Key Current Conditions: The outbreak of coronavirus in late February, and the ongoing efforts to protect public health and curb transmission, has significantly impacted all aspects of life for residents and businesses in King County. The 2020 levy proceeds are not anticipated to significantly change, due to property tax rolls being based on the prior year's assessed values. The June 2020 OEFA forecast shows an impact to future proceeds with less new construction to add to future property tax rolls and slower year-over-year growth in local inflation and population growth.

The June OEFA forecast estimates the Parks Levy would generate a total of approximately \$774 million over the life of the levy. Moreover, the reimbursement for election costs decreased from the projected \$3 million to \$0.74 million in actual costs. As a result, the total estimated amount available to allocate to the levy projects and programs is approximately \$32 million, or four percent, lower than what was originally anticipated.

Table 1 shows the total levy amounts from the June 2020 OEFA forecast in comparison to the August 2019 forecast and the values in Attachment C to Motion 15738.

Table 1. High Level Comparison of Funding – 2020-2025 Total Levy (in millions)

	<u>Motion 15378 Attachment C</u>	<u>August 2019 OEFA Forecast</u>	<u>June 2020 OEFA Forecast</u>	<u>% and \$ Change June – Att. C</u>
2020-2025 Levy Proceeds (Gross)	\$810.22	\$787	\$773.99	-4.5% -\$36.2
1% Under-Collection ⁵	-\$10	-\$7.87	-\$7.74	
Total Revenues	\$800.22	\$779.2	\$766.25	
Reimbursement of Election Costs	-\$3	-\$1.52	-\$0.74	
Available to Allocate to Categories	\$797.22	\$777.6	\$765.51	-4% -\$31.7

Report Methodology

DNRP staff developed this report to evaluate options for reducing expenditures in the 2020-2025 Parks Levy proceeds using the OEFA forecast for the levy lid lift and the allocations set forth in the levy’s enacting ordinance, Ordinance 18890⁶. When OEFA updated its economic projections, DNRP alerted levy recipients of the revised forecast as well as that the 2020 budget spreads the reduction proportionally across all funding categories. The contractual agreements signed between the county and each entity in order to disburse funds also acknowledges the lower funding forecast and provides flexibility to disburse up to certain dollar amounts and/or the proportionate share of the levy proceeds actually collected.

V. Report Requirements

This report is organized to align with the proviso requirements. First, expenditures by eligible expenditure category are summarized through the end of 2020. Then, options to reduce expenditures in the 2020-2025 Parks Levy proceeds are evaluated. This report illustrates the impact of two approaches to balancing the reduced funding. It does not make a recommendation.

A. A summary of expenditures by eligible expenditure category through the end of 2020 with information on which projects and programs received a funding reduction from what was anticipated before the August 2019 office of economic and financial analysis forecast; and

B. Recommendations for expenditures for projects and programs, including those identified in Motion 15378, over the life of the levy reflecting a three-percent reduction in total anticipated collections. The expenditure recommendations shall prioritize fully funding projects identified in Attachment C to Motion 15378 that have external partners as the lead agency, including cities, towns, and school districts. The expenditure recommendations shall also include providing levy proceeds to the Seattle Aquarium in the amount of \$8,000,000 in the first four years of the levy.

A. Summary of Expenditures through the End of 2020

This section summarizes expenditures by eligible expenditure category through the end of 2020 with information on which projects and programs received a funding reduction from what was anticipated before the August 2019 OEFA forecast. Ordinance 18993 provides appropriation for the 2020 levy

⁵ The \$10 million figure in the levy plan included an estimate for under-collection and the fixed income exemption. Current forecasts from OEFA now build the fixed income exemption within its semi-annual forecasts for the Parks Levy.

⁶ [Link to Ordinance 18890](#)

proceeds from the Parks Levy, based on the August 2019 OEFA forecast. The appropriation reduces 2020 funding proportionally across all funding categories compared to the original levy plan.

Table 2 compares the actual expenditures in 2020 to amounts originally anticipated for 2020, in accordance with Ordinance 18890. In June 2020, OEFA updated its Parks Levy forecast to generate \$115 million of net revenue in 2020, approximately \$3 million lower than \$118 million originally anticipated for the first year of the levy. Moreover, the estimated reimbursement for election costs decreased shortly after levy passage from \$3 million to \$1.522 million, and then again to \$0.74 million in actual election costs. Expenditures through the end of 2020 continue to follow the appropriation by expenditure category adopted in Ordinance 18993. Excess funding will go to the ending fund balance and will be proposed for allocation in the 2021-2022 biennial budget.

Table 2. 2020 Parks Levy Expenditures Compared to Levy Plan for 2020

<u>Categories</u>	<u>Ordinance 18890 Levy Plan for 2020</u>	<u>2020 Expenditures</u>	<u>Difference</u>
Total 2020 Parks Levy Proceeds (Net)	\$118,800,000	\$115,658,878	-\$3,141,122
Reimbursement of Election Costs	\$1,522,000	\$736,956	-\$785,044
Seattle Aquarium	\$2,000,000	\$1,941,750	-\$58,250
Public Pools Capital Grants ⁷	\$4,000,000	\$3,425,000	-\$575,000
Open Space River Corridors Grants ⁷	\$2,000,000	\$1,712,500	-\$287,500
King County Parks Operating Fund (40%)	\$43,711,200	\$42,440,714	-\$1,270,486
King County Parks Capital Fund (47%)	\$51,360,660	\$49,867,839	-\$1,492,821
Cities within King County (8%)	\$8,742,240	\$8,488,143	-\$254,097
Woodland Park Zoo (5%)	\$5,463,900	\$5,305,089	-\$158,811
Total Expenditures	\$118,800,000	\$113,917,992	-\$4,882,008
Excess Balance to Program in 2021/2022	\$ -	\$1,740,886	+\$1,740,886

Appendix B provides further detail on expenditures by category, including the 2020 adopted appropriation.

B. Recommendations for Expenditures Reflecting a Reduction in Total Anticipated Collections

The proviso requires recommendations for expenditures for projects and programs, including those identified in Motion 15378, over the life of the levy reflecting a reduction in total anticipated collections. This report does not make a recommendation, but illustrates the impact of different approaches to balance to reduced funding.

In June 2020, OEFA updated its forecast for the levy proceeds and the actual election costs for reimbursement reduced to \$0.74 million. Accordingly, the following scenarios illustrate the impact of two approaches to balancing to the roughly \$32 million, or four percent, lower levy proceeds than what was originally anticipated.

⁷ Funding for the two new grant programs, Public Pools and Open Space River Corridors would be ramped up over the six years. When the forecast for 2020 levy proceeds further declined between the July 2019 and the August 2019 OEFA forecasts were allocated an additional reduction.

1. Proportional Reduction from Each Category of Spending

This approach describes the impact to programs if the approximately \$32 million estimated reduction is proportionally spread across each category of spending. This is the general approach for the appropriation of the first year of the 2020-2025 Parks Levy proceeds, adopted through Ordinance 18993. Table 3 compares the revised funding amounts to each category of spending compared to the originally anticipated allocations, in accordance with the enacting levy ordinance.

Table 3. Proportional Reduction Compared to the Ordinance 18890 Levy Plan

Categories	Ordinance 18890 Levy Plan	Proportional Reduction	Difference
Available to Allocate to Categories ⁸	\$797,220,000	\$765,510,591	-\$31,709,409
Seattle Aquarium	\$8,000,000	\$7,681,800	-\$318,200
Public Pools Capital Grants	\$44,000,000	\$42,249,901	-\$1,750,099
Open Space River Corridors Grants	\$22,000,000	\$21,124,950	-\$875,050
King County Parks Operating Fund (40%)	\$289,288,000	\$277,781,576	-\$11,506,424
King County Parks Capital Program (47%)	\$339,913,400	\$326,393,351	-\$13,520,049
King County Towns and Cities (8%)	\$57,857,600	\$55,556,315	-\$2,301,285
Woodland Park Zoo (5%)	\$36,161,000	\$34,722,697	-\$1,438,303
2020-2025 Levy Programs	\$797,220,000	\$765,510,591	-\$31,709,409

For many categories of spending, the estimated reduction would result in a scaling back of the program. For example, the reduction to the various grant programs may result in fewer grants being awarded than originally planned. The reduction to Parks operations and maintenance would be balanced by fewer park maintenance staff additions and less operating reserves. Other categories within the levy plan are more prescribed such as the specific projects and funding amounts listed under the capital programs. The current working assumption is each project within the capital programs would receive a proportional reduction. The extent to which each project is able to absorb this reduction varies: a project may need to be re-scoped to balance to the lower funding, a project that is scheduled to begin in the latter part of the six-years may be deferred to the next six-year levy, or Parks may seek additional community or corporate partnerships to fill the funding gap.

Appendix C provides further detail on the reduction to expenditures for projects and programs, including those identified in Motion 15378, over the life of the levy. There is some variance when comparing between the values allocated in accordance with Ordinance 18890 and the values listed in Attachment C. The ordinance language allocates levy proceeds across general categories by percentage, while the values in Attachment C are listed as specific dollar amounts which are rounded by varying degrees. As a result, when comparing values to Attachment C, the amounts are not reduced by precisely the same percent.

2. Prioritizing Projects with External Partners as the Lead Agency

The second approach, summarized in Table 4 below, describes the impact to programs if projects identified in Motion 15378 that have external partners as the lead agency, including cities, towns, and school districts, were prioritized to receive full funding. The grant programs are included due to grant guidelines listing external partners as eligible entities. For example, the Starfire Soccer Capital Project,

⁸ See Table 1.

Evergreen Pool, Seattle Aquarium, and Woodland Park Zoo are projects and programs led by non-profit entities, and therefore included in the list. The total amount of funding for these categories represents approximately 30 percent of the total levy, excluding the other additional costs including the reimbursement of election costs.

Table 4. Projects/Programs with External Partners as the Lead Agency

<u>Categories</u>	<u>2020-2025 Parks Levy</u>
Public Pools Capital Grants	-
<i>Aquatics Facility Grant Program</i>	\$36,000,000
Open Space River Corridors Grants	\$22,000,000
Seattle Aquarium	\$8,000,000
King County Operations and Maintenance	-
<i>King County Fair</i>	\$300,000
Targeted Equity Grants	\$10,000,000
Open Space Acquisition/Land Conservation	-
<i>Towns and Cities Open Space (Grant Program)</i>	\$25,000,000
Regional and Other Public Trails System	-
<i>Interurban Trail to Burke-Gilman Connection</i>	\$7,500,000
<i>Kirkland Green Loop Trail</i>	\$2,500,000
Community Partnerships and Grants	-
<i>Starfire Soccer Capital Project</i>	\$500,000
<i>Evergreen Pool</i>	\$570,000
King County Towns and Cities	\$60,000,000
Woodland Park Zoo	\$36,000,000
Total Projects/Programs with External Partners as the Lead Agency	\$208,370,000

In this scenario, the projects and programs in Table 4 would not receive any reduction. The entire \$32 million estimated reduction would instead be applied to the remaining categories including King County’s park system operations and maintenance and capital improvement projects including the renovations to frequently used sites such as Marymoor Park, continued development of regional trails, and accelerated green space conservation. This scenario results in a greater reduction to those projects and programs.

Table 5 compares the revised funding amounts to each categories of spending with the originally anticipated allocations in accordance with the enacting levy ordinance.

Table 5. Prioritizing Projects with External Partners Compared to the Ordinance 18890 Levy Plan

<u>Categories</u>	<u>Ordinance 18890 Levy Plan</u>	<u>Prioritizing External Partners</u>	<u>Difference</u>
Available to Allocate to Categories ⁹	\$797,220,000	\$765,510,591	-\$31,709,409

⁹ See Table 1.

Seattle Aquarium	\$8,000,000	\$8,000,000	\$0
Public Pools Capital Grants ¹⁰	\$44,000,000	\$43,569,202	-\$430,798
Open Space River Corridors Grants	\$22,000,000	\$22,000,000	\$0
King County Parks Operating Fund	\$289,288,000	\$272,099,782	-\$17,188,218
King County Parks Capital Program	\$339,913,400	\$323,841,607	-\$16,071,793
King County Towns and Cities	\$57,857,600	\$60,000,000	\$2,142,400
Woodland Park Zoo	\$36,161,000	\$36,000,000	-\$161,000
2020-2025 Levy Programs	\$797,220,000	\$765,510,591	-\$31,709,409

There are limitations with this approach. Ordinance 18890 was approved by the voters and the expenditure category allocations required by the ordinance may not be changed. By prioritizing projects and programs with external partners, such as King County towns and cities and the Woodland Park Zoo, the allocations would not be in accordance with the percentages spelled out in the ordinance.

Table 6 compares the percentages specified in the levy ordinance to the resulting allocations if this approach is ultimately taken. The percentages would be similar but not precise which may present a risk of not following the will of the voters.

Table 6. Comparing the Percent Allocation for Prioritizing Projects with External Partners to the Ordinance 18890 Levy Plan

Categories	Ordinance 18890		Prioritizing	
	Levy Plan	%	External Partners	%
Available to Allocate to Categories ¹¹	\$797,220,000		\$765,510,591	
Seattle Aquarium	\$8,000,000	-	\$8,000,000	-
Public Pools Capital Grants ¹²	\$44,000,000	-	\$43,569,202	-
Open Space River Corridors Grants	\$22,000,000	-	\$22,000,000	-
King County Parks Operating Fund	\$289,288,000	40.00%	\$272,099,782	39.32%
King County Parks Capital Program	\$339,913,400	47.00%	\$323,841,607	46.80%
King County Towns and Cities	\$57,857,600	8.00%	\$60,000,000	8.67%
Woodland Park Zoo	\$36,161,000	5.00%	\$36,000,000	5.20%
2020-2025 Levy Programs	\$797,220,000		\$765,510,591	

Appendix D provides further detail on expenditures for projects and programs, including those identified in Motion 15378, over the life of the levy.

VI. Conclusion/Next Steps

In conclusion, due to a net reduction in forecasted property taxes for the 2020-2025 Parks Levy and a decrease in actual election costs, King County will need to work with its funding partners to determine an approach to reduce expenditures compared to what was originally anticipated. The options outlined in the report are balanced to the June OEFA forecast. The report illustrates the impact of two approaches to balance the reduced funding, and does not make a recommendation.

¹⁰ The entire reduction would be applied to the \$8 million for the King County Aquatic Center.

¹¹ See Table 1.

¹² The entire reduction would be applied to the \$8 million for the King County Aquatic Center.

The recent pandemic outbreak of coronavirus is having significant impacts on the local, national, and global economy. The extent and severity of the impacts are not fully known at this time. Executive branch agencies are working with PSB and OEFA to determine funding and reserve strategies in response to the uncertainty. The Parks Levy forecast, and the resulting reduction, will continue to fluctuate, especially as the economy recovers from pandemic response.

On September 22, 2020, the King County Executive will propose a budget for the 2021-2022 biennium, including expenditures from the Parks Levy. The reduction approach ultimately proposed by the Executive and adopted by the King County Council would result in reductions of varying degrees to each category of spending. Councilmembers may choose to modify the reduction approach in this or future biennia by way of appropriation ordinance and appropriation ordinances in future biennia.

VII. Appendices

Appendix A. Attachment C to Motion 15378

Appendix B. Summary of Expenditures through the End of 2020

Appendix C. Proportional Reduction from Each Category of Spending

Appendix D. Prioritizing Projects with External Partners as the Lead Agency

Appendix A - Attachment C to Motion 15378

1 2020-2025 Parks Levy Planned Funding (rounded)

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3	Election Costs	\$3,000,000
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5	Additional Assumed Costs	\$10,000,000
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6	<i>Fixed income exemption</i> ¹	\$3,000,000
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7	<i>1% undercollection assumption</i>	\$7,000,000
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9	Open Space - River Corridors	\$22,000,000
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11	Pools ²	\$44,000,000
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13	Seattle Aquarium	\$8,000,000
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15	King County Operations and Maintenance ³	\$277,000,000
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17	Targeted Equity Grants	\$10,000,000
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19	Open Space Acquisition/Land Conservation	\$123,500,000
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20	<i>King County Open Space</i>	\$78,000,000
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21	<i>Towns and Cities Open Space</i>	\$25,000,000
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22	<i>Stewardship of Lands Acquired (O&M)</i>	\$18,000,000
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23	<i>Water Access Acquisition on Lake Washington</i> ⁴	\$2,500,000
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24

25	Regional and Other Public Trails System	\$165,650,000
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26	<i>Eastside Rail Corridor (Bellevue, Woodinville, Kirkland)</i> ⁵	\$50,500,000
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27	<i>East Lake Sammamish Trail</i>	\$32,000,000
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28	<i>Capital Improvements for existing Regional Trail System</i>	\$18,000,000
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29	<i>Lake to Sound Trail (Renton, Tukwila)</i>	\$16,000,000
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30	<i>Green to Cedar Rivers Trail - North A (Maple Valley)</i>	\$9,000,000
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31	<i>Green River Trail Extension - North (Seattle)</i>	\$6,000,000
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32	<i>Regional Trails Acquisition</i>	\$2,000,000
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33	<i>Interurban Trail South Investments (Kent, Auburn)</i>	\$5,500,000
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34	<i>Foothills Trail (Enumclaw)</i>	\$5,000,000
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35	<i>East Lake Sammamish Trail - Redmond Light Rail Extension</i>	\$4,000,000
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36	<i>Wayne Golf Course Trail Connector Improvements</i>	\$2,000,000
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37	<i>Interurban Trail to Burke-Gilman Connection</i> ⁶	\$7,500,000
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38	<i>Interurban Trail Connection (Milton)</i>	\$150,000
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39	<i>Kirkland Green Loop Trail</i> ⁶	\$2,500,000
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40	<i>Soos Creek Trail</i>	\$4,000,000
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41	<i>Missing Link of Green River Trail</i>	\$1,500,000
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42	Active Recreation Repair and Renovation and Other	
43	Park Repair and Renovation	\$41,500,000
44	<i>Infrastructure Investments at 5 existing sites</i> ⁷	\$12,500,000
45	<i>Ballfield Turf Replacement and New Turf Projects</i>	\$12,500,000
46	<i>Play Area Rehabilitation</i>	\$2,500,000
47	<i>Trailhead Access Improvement</i>	\$3,500,000
48	<i>Backcountry Trail Rehabilitation</i>	\$5,500,000
49	<i>Other Sport Court and Ballfield Rehabilitation</i>	\$5,000,000

50	Community Partnerships and Grants ⁸	\$9,570,000
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52	King County Towns and Cities ⁹	\$60,000,000

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54	Woodland Park Zoo	\$36,000,000

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56	Total Estimated Expenditures 2020-2025 ¹⁰⁻¹¹	\$810,220,000

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58 **Notes:**

- 59 1. As authorized by RCW 84.36.381
- 60 2. Of the allocation for pools, \$8 million to be allocated to the King County Aquatic Center.
- 61 3. Of the allocation for King County operations and maintenance, \$300,000 to be allocated to the King County Fair.
- 62 4. Acquisition for water access should prioritize properties located in proximity to the Burke-Gilman Trail.
- 63 5. Of the allocation for the Eastside Rail Corridor at least \$100,000 to be spent on design for the Cross Kirkland Corridor Connection. Of the allocation for the Eastside Rail Corridor, if there is any funding remaining after completion of the projects planned as of the date of adoption of this motion, or if any of these project dollars cannot be spent during the levy period, remaining funding to be allocated to trail connections to the Eastside Rail Corridor within the city of Renton. Of the allocation for the Lake to Sound Trail, if any funding remains after completion of the projects planned as of the date of adoption of this motion, or if any of this funding cannot be spent on those projects during the levy period, remaining funding will be allocated to the Soos Creek Trail project.
- 64 6. The funding for the Interurban Trail to Burke-Gilman Connector and the Kirkland Green Loop Trail is intended to be allocated to city partners.
- 65 7. The five projects include Marymoor Park, Dockton Park, Five Mile Park, Skyway Park, and Preston Mill Park. The King County Aquatic Center would be funded through the pools allocation.
- 66 8. Of the allocation for Community Partnerships and Grants, \$500,000 to be spent on Starfire Soccer Capital Project and \$570,000 to be spent on the Evergreen Pool.
9. \$25,000 would be allocated to each town and city and an additional \$75,000 would be allocated to cities with more than 4,000 residents; the remainder of the allocation for towns and cities would be as follows: 50% allocated in proportion to each town or city's population and 50% allocated in proportion to each town or city's
10. \$35,000 to be allocated to Duvall Park.
- 67 11. \$250,000 to be allocated for parks purposes to a new community center in Fall City.

Appendix B - Summary of Expenditures through the End of 2020

	2020 LEVY PLAN ¹	2020 APPROPRIATION	2020 ESTIMATED
2020-2025 Levy Proceeds (Net Allowed Exemptions ²)	\$120,000,000	\$115,861,652	\$116,827,149
Assumed 1% Under-collection	-\$1,200,000	-\$1,158,617	-\$1,168,271
Total Revenues	\$118,800,000	\$114,703,035	\$115,658,878
Reimbursement of Election Costs	\$3,000,000	\$1,522,000	\$736,956
Seattle Aquarium	\$2,000,000	\$1,941,750	\$1,941,750
Pools	\$4,000,000	\$3,425,000	\$3,425,000
Aquatic Facilities Capital Grants	n/a	\$1,090,750	\$1,090,750
Weyerhaeuser King County Aquatic Center	n/a	\$2,300,000	\$2,300,000
Levy Administration Contribution - 1%	\$40,000	\$34,250	\$34,250
Open Space River Corridors	\$2,000,000	\$1,712,500	\$1,712,500
Open Space Floodplains Grant Program	\$1,980,000	\$1,695,375	\$1,695,375
Levy Administration Contribution - 1%	\$20,000	\$17,125	\$17,125
King County Parks Operating Fund	\$43,711,200	\$42,440,714	\$42,440,714
Parks Operations and Maintenance	n/a	\$40,940,714	\$40,940,714
Targeted Equity Grants	n/a	\$1,500,000	\$1,500,000
King County Parks Capital Program	\$51,360,660	\$49,867,839	\$49,867,839
Levy Administration Fee - 1%	\$513,607	\$498,678	\$498,678
Open Space Acquisition/Land Conservation	n/a	\$13,494,486	\$13,494,486
King County Open Space and Equity Lands		\$10,994,486	\$10,994,486
Stewardship of Lands Acquired (O&M)		\$2,500,000	\$2,500,000
Regional and Other Public Trails System	n/a	\$25,802,675	\$25,802,675
Eastside Rail Corridor (Bellevue, Woodinville, Kirkland)		\$21,460,000	\$21,460,000
Lake to Sound Trail		\$900,000	\$900,000
Green River Trail Extension - North		\$300,000	\$300,000
Interurban Trail South investments		\$1,000,000	\$1,000,000
Soos Creek Trail		\$500,000	\$500,000
Regional Trails Acquisition		\$1,000,000	\$1,000,000
Other Regional and Public Trails:		\$642,675	\$642,675
Active Recreation and Other Park Repair and Renovation	n/a	\$5,880,000	\$5,880,000
Infrastructure Investments at 5 Sites		\$3,265,000	\$3,265,000
Ballfield Turf Replacement		\$260,000	\$260,000
Play Area Rehabilitation		\$495,000	\$495,000
Backcountry Trail Rehabilitation		\$200,000	\$200,000
Other Sport Court and Ballfields Rehabilitation		\$1,660,000	\$1,660,000
Urban Parks and Open Space Grant Program³	n/a	\$2,780,000	\$2,780,000
Community Partnerships and Grants	n/a	\$1,412,000	\$1,412,000
King County Towns and Cities	\$8,742,240	\$8,488,143	\$8,488,143
Direct Pass-through to Towns and Cities	\$8,654,818	\$8,403,261	\$8,403,261
Levy Administration Fee - 1%	\$87,422	\$84,881	\$84,881
Woodland Park Zoo	\$5,463,900	\$5,305,089	\$5,305,089
Direct Pass-through to Zoo	\$5,436,581	\$5,278,564	\$5,278,564
Levy Administration Fee - 0.5%	\$27,320	\$26,525	\$26,525
Total Expenditures	\$118,800,000	\$114,703,035	\$113,917,992
Ending Balance to Carryforward to 2021-2022	\$0	\$0	\$1,740,886

1. A project-level, year-by-year levy plan based on adopted Ordinance 18890 was developed after the reduced forecast was released.

2. As authorized by RCW 84.36.381
3. This is listed as Towns and Cities Open Space in the Attachment C (Appendix A).

Appendix C - Proportional Reduction from Each Category of Spending

	2020-2025 ATTACHMENT C	2020-2025 ORDINANCE 18890	2020-2025 REVISED PLAN
2020-2025 Levy Proceeds (Gross)	\$810,220,000	\$810,220,000	\$773,987,421
Additional Assumed Costs	-\$10,000,000	-\$10,000,000	-\$7,739,874
Total Revenues	\$800,220,000	\$800,220,000	\$766,247,547
Reimbursement of Election Costs	\$3,000,000	\$3,000,000	\$736,956
Available to Allocate to Levy Categories:	\$797,220,000	\$797,220,000	\$765,510,591
Seattle Aquarium	\$8,000,000	\$8,000,000	\$7,681,800
Pools	\$44,000,000	\$44,000,000	\$42,249,901
Aquatics Facilities Capital Grants	\$36,000,000	\$36,000,000	\$34,568,101
Weyerhaeuser King County Aquatic Center	\$8,000,000	\$8,000,000	\$7,681,800
Open Space River Corridors	\$22,000,000	\$22,000,000	\$21,124,950
King County Parks Operating Fund	\$287,000,000	\$289,288,000	\$277,781,576
Parks Operations and Maintenance	\$276,700,000	\$278,988,000	\$267,891,258
Targeted Equity Grants	\$10,000,000	\$10,000,000	\$9,602,250
King County Fair	\$300,000	\$300,000	\$288,068
King County Parks Capital Program	\$340,220,000	\$339,913,400	\$326,393,351
Open Space Acquisition/Land Conservation	\$98,500,000	\$98,411,234	\$94,496,929
Regional and Other Public Trails System	\$165,650,000	\$165,500,719	\$158,917,931
Regional and Other Public Trail Projects ¹	\$155,650,000	\$155,509,731	\$149,324,335
Interurban Trail to Burke-Gilman Connection	\$2,500,000	\$2,497,747	\$2,398,399
Kirkland Green Loop	\$7,500,000	\$7,493,241	\$7,195,198
Active Recreation and Other Park Repair and Renovation	\$41,500,000	\$41,462,601	\$39,813,427
Urban Parks and Open Space Grant Program²	\$25,000,000	\$24,977,470	\$23,983,992
Community Partnerships and Grants	\$9,570,000	\$9,561,376	\$9,181,072
Community Partnerships and Grants	\$8,500,000	\$8,492,340	\$8,154,557
Starfire Sports Complex	\$500,000	\$499,549	\$479,680
Evergreen Pool	\$570,000	\$569,486	\$546,835
King County Towns and Cities	\$60,000,000	\$57,857,600	\$55,556,315
Woodland Park Zoo	\$36,000,000	\$36,161,000	\$34,722,697
Total Expenditures	\$800,220,000	\$800,220,000	\$766,247,547

1. The remaining list of projects can be found in Appendix A - Attachment C to Motion 15378.

2. This is listed as Towns and Cities Open Space in the Attachment C (Appendix A).

Appendix D - Prioritizing Projects with External Partners as the Lead Agency

	2020-2025 ATTACHMENT C	2020-2025 ORDINANCE 18890	2020-2025 REVISED PLAN
2020-2025 Levy Proceeds (Gross)	\$810,220,000	\$810,220,000	\$773,987,421
Additional Assumed Costs	-\$10,000,000	-\$10,000,000	-\$7,739,874
Total Revenues	\$800,220,000	\$800,220,000	\$766,247,547
Reimbursement of Election Costs	\$3,000,000	\$3,000,000	\$736,956
Available to Allocate to Levy Categories:	\$797,220,000	\$797,220,000	\$765,510,591
Seattle Aquarium	\$8,000,000	\$8,000,000	\$8,000,000
Pools	\$44,000,000	\$44,000,000	\$43,569,202
Aquatics Facilities Capital Grants	\$36,000,000		\$36,000,000
Weyerhaeuser King County Aquatic Center	\$8,000,000		\$7,569,202
Open Space River Corridors	\$22,000,000	\$22,000,000	\$22,000,000
King County Parks Operating Fund	\$287,000,000	\$289,288,000	\$272,099,782
Parks Operations and Maintenance	\$276,700,000		\$261,799,782
Targeted Equity Grants	\$10,000,000		\$10,000,000
King County Fair	\$300,000		\$300,000
King County Parks Capital Program	\$340,220,000	\$339,913,400	\$323,841,607
Open Space Acquisition/Land Conservation	\$98,500,000	\$98,411,234	\$93,195,802
Regional and Other Public Trails System	\$165,650,000	\$165,500,719	\$157,268,291
Regional and Other Public Trail Projects ¹	\$155,650,000		\$147,268,291
Interurban Trail to Burke-Gilman Connection	\$2,500,000		\$2,500,000
Kirkland Green Loop	\$7,500,000		\$7,500,000
Active Recreation and Other Park Repair and Renovation	\$41,500,000	\$41,462,601	\$39,265,236
Urban Parks and Open Space Grant Program²	\$25,000,000	\$24,977,470	\$25,000,000
Community Partnerships and Grants	\$9,570,000	\$9,561,376	\$9,112,277
Community Partnerships and Grants	\$8,500,000		\$8,042,277
Starfire Sports Complex	\$500,000		\$500,000
Evergreen Pool	\$570,000		\$570,000
King County Towns and Cities	\$60,000,000	\$57,857,600	\$60,000,000
Woodland Park Zoo	\$36,000,000	\$36,161,000	\$36,000,000
Total Expenditures	\$800,220,000	\$800,220,000	\$766,247,547

1. The remaining list of projects can be found in Appendix A - Attachment C to Motion 15378.

2. This is listed as Towns and Cities Open Space in the Attachment C (Appendix A).