

Ordinance No. 122749

Council Bill No. 116274

ORDINANCE relating to additional regular property taxes; providing for the submission to the qualified electors of the City at a special election on November 4, 2008, of a proposition authorizing the City to levy regular property taxes for up to six (6) years in excess of the limitation on levies in Chapter 84.55 RCW for the purposes of acquiring, developing, or restoring, existing or new, parks, recreation facilities, cultural facilities, green spaces, playfields, trails, community gardens, and shoreline areas; providing for interim financing pending tax receipts; creating a citizens levy oversight committee; creating a new fund; and ratifying and confirming certain prior acts.

CF No. _____

| | | |
|--|---|---|
| Date Introduced: <u>7.14.08</u> | | |
| Date 1st Referred: | To: (committee) <u>Committee of the whole</u> | |
| Date Re - Referred: | To: (committee) | |
| Date Re - Referred: | To: (committee) | |
| Date of Final Passage: <u>7-21-08</u> | Full Council Vote: <u>7-0</u> | |
| Date Presented to Mayor: <u>7-22-08</u> | Date Approved: Returned Unsigned by Mayor | |
| Date Returned to City Clerk: <u>7-31-08</u> | Date Published: <u>10</u> | T.O. <input checked="" type="checkbox"/> F.T. <input type="checkbox"/> |
| Date Vetoed by Mayor: | Date Veto Published: | |
| Date Passed Over Veto: | Veto Sustained: | |

The City of Seattle - Legislative Department

Council Bill/Ordinance sponsored by: Rasmussen, Burgess, Carlin
Councilmember

Committee Action:

7-21-08

Passed As Amended 7-0 (Excused: Clark, McIver)

(E)

This file is complete and ready for presentation to Full Council. Committee: _____ (initial/date)

Law Department

Law Dept. Review OMP Review City Clerk Review Electronic Copy Loaded Indexed



**Legislative Department
Office of City Clerk
Memorandum**

Date: July 31, 2008
To: Councilmembers
From: Laurel Humphrey for Judith E. Pippin, City Clerk 
Subject: Mayor's Return of Council Bill No. 116274, Unsigned
(relates the Parks Levy)

On July 31, 2008, Mayor Nickels returned Council Bill No. 116274 to this office without his signature of approval. This is a bill providing for the submission to the qualified electors of the City at a special election on November 4, 2008, of a proposition authorizing the City to levy regular property taxes for up to six (6) years in excess of the limitation on levies in Chapter 84.55 RCW for the purposes of acquiring, developing, or restoring parks, recreation facilities, cultural facilities, green spaces, playfields, trails, community gardens, and shoreline areas.

The absence of the Mayor's signature indicates neither his approval nor disapproval of the Council Bill, as addressed in Seattle Municipal Code 1.04.020 and City Charter Article IV, Section 12.

However, a Bill returned by the Mayor unsigned is considered "approved" for purposes of the Bill becoming an Ordinance, and therefore law, within the City of Seattle.

No further action on the part of Council is required.



Gregory J. Nickels
Mayor of Seattle

FILED
CITY OF SEATTLE

08 JUL 31 PM 1:56

CITY CLERK

July 30, 2008

The Honorable Richard Conlin
Seattle City Council
CH-02-01

Dear Council President Conlin:

I am sending CB 116274, the Parks Levy Ordinance, back to the Council without my signature. Given the difficult economic times and other major priorities on the ballot in November, I do not believe this is the right time to ask voters to approve a Parks tax measure.

I believe that a ballot measure in 2010 to invest in our parks and open spaces will allow for a more expansive public process resulting in a better proposal to provide for comprehensive neighborhood needs and address once-in-a-lifetime opportunities such as rebuilding public piers and parks on the Seattle Central Waterfront and implementing our Century 21 plan for Seattle Center. But this year, with many of our residents anxious about their personal finances, we must prioritize our requests for their tax support of critical city needs.

We are at a crossroads on transportation. With gas prices at an all-time high, the Sound Transit Phase 2 expansion on the ballot this fall will provide our growing region with the transit system we must have as an alternative to the high cost of highways and the impact our transportation system has for climate protection, a vibrant economy, and our continued quality of life.

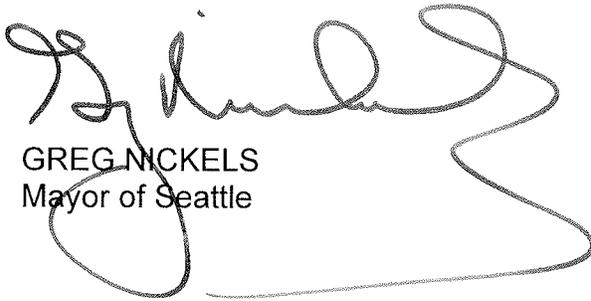
Preserving the Pike Place Market is another pressing priority. The Market just celebrated its 100th anniversary. It is one of the top tourist attractions in the State and is an icon for our city. Improvements to the integrity of Market buildings and to protect the safety of workers, shoppers and tourists are long overdue and will save our Market for future generations to enjoy. I appreciate that the Council has put the modest Pike Place Market Levy on the ballot for this year.

In 2009 the fourth renewal of the Housing Levy will be our only priority for the voters of Seattle. For more than 20 years the Housing Levy has been the main source of funds to construct and renovate more than 7,000 units of affordable and low income housing for our residents. With the high cost of housing and the

uncertainty of credit markets we must continue our efforts to keep our city affordable to all.

For 2008, I believe Sound Transit Phase II and the Pike Place Market preservation are our city's top priorities. I remain committed to maintaining the investment Pro Parks has made in our neighborhoods and seeking out new opportunities such as covering our water reservoirs which is creating more than 70 acres of new park in our city. I look forward to working closely with the city council to determine our future park investments for a 2010 ballot proposal.

Sincerely,

A handwritten signature in black ink, appearing to read "Greg Nickels", written in a cursive style. The signature is positioned above the printed name and title.

GREG NICKELS
Mayor of Seattle

ORDINANCE 122749

1
2 AN ORDINANCE relating to additional regular property taxes; providing for the submission to the
3 qualified electors of the City at a special election on November 4, 2008, of a proposition
4 authorizing the City to levy regular property taxes for up to six (6) years in excess of the
5 limitation on levies in Chapter 84.55 RCW for the purposes of acquiring, developing, or
6 restoring, existing or new, parks, recreation facilities, cultural facilities, green spaces, playfields,
7 trails, community gardens, and shoreline areas; providing for interim financing pending tax
8 receipts; creating a citizens levy oversight committee; creating a new fund; and ratifying and
9 confirming certain prior acts.

10 WHEREAS, the Department of Parks and Recreation submitted, and the Seattle City Council (Council)
11 approved by Resolution 30868, the Seattle Parks and Recreation 2006 Development Plan, which
12 outlines acquisition and development efforts to be pursued over the subsequent six years; and

13 WHEREAS, in 1995, the City of Seattle commenced its neighborhood planning process as part of an
14 overall strategy to manage the City's growth through the Comprehensive Plan in response to the
15 State's Growth Management Act and has been implementing those plans since 2000, with many
16 park recommendations still not completed in 2008; and

17 WHEREAS, the Council embraced the Goals and Principles of Open Space Seattle 2100 by
18 proclamation in May 2006 and later endorsed Open Space Seattle 2100 concepts to integrate
19 green infrastructure and urban sustainability efforts; and

20 WHEREAS, in 2007 the Seattle Parks Foundation updated the 1990 Bands of Green report to guide
21 collaborative efforts to improve Seattle's green connections, including recommendations
22 pertaining to Seattle's Department of Transportation and Department of Parks and Recreation;
23 and

WHEREAS, the Seattle Green Partnership was created in 2004 by Memorandum of Understanding
between the City of Seattle and the Cascade Land Conservancy to undertake a 20-year
coordinated effort, including city and private funding and a large amount of volunteer support, to
restore and maintain healthy urban forests; and

WHEREAS, Resolution 29370 adopted policies to guide the development of public access
improvements to shoreline street ends, which has led to a 2008 draft of a Shoreline Street End
Master Plan with identified implementation projects; and

WHEREAS, Resolution 30194 adopted a Five-Year Strategic Plan as guidance for the expansion of
Seattle's community gardening program and actions to implement the plan; and



1 WHEREAS, in Resolution 29681, the City Council endorsed the 1997 Joint Athletic Facilities
2 Development Program identifying priority athletic field and gymnasium improvements on City
3 and Seattle School District property consistent with applicable adopted plans and the public
4 process conducted by the Department of Parks and Recreation’s Sportsfield Review Committee;
5 and

6 WHEREAS, the Council adopted Resolution 31019 in April 2008 establishing goals, creating a policy
7 framework and identifying actions for the purpose of strengthening Seattle's food system
8 sustainability and security; and

9 WHEREAS, in Resolution 31055 the Council created the Parks and Green Spaces Levy Citizens’
10 Advisory Committee to ensure citizen participation in the development of a potential package of
11 parks, open space, boulevards, trails, green infrastructure, and recreation projects and a proposed
12 set of options to fund the package; and

13 WHEREAS, the Parks and Green Spaces Levy Citizens’ Advisory Committee, after being duly
14 appointed and after spending many hours in open meetings, receiving public testimony and
15 deliberating, has voted by a strong majority to recommended that the Council place before the
16 voters of Seattle a \$140 million six-year levy proposal; and

17 WHEREAS, the City will seek to leverage funds through collaboration with County, State, and Federal
18 sources and with private and non-profit organizations, including the Seattle Parks Foundation,
19 through the development of partnerships for purposes of enhancing the projects funded through
20 the levy lid lift; and

21 WHEREAS, interim financing may be needed prior to the receipt of tax receipts from the levy lid lift
22 proposed in this ordinance; NOW, THEREFORE,

23 BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Definitions. As used in this ordinance, the following words shall have the following
meanings:

"Green spaces" includes but is not limited to open space, greenbelts, greenspaces as defined in
Resolution 28653 (also known as the Greenspaces Policy Resolution), and other open areas.

"Neighborhood parks" includes but is not limited to existing parks, new parks identified in
neighborhood plans, new parks identified in the Seattle’s Parks and Recreation 2006 Development Plan,
boulevards, and other properties purchased by the City for open-space and recreational purposes.



1 "Playfields" includes but is not limited to existing or new athletic fields, open play spaces, and
2 similar areas, including spectator enhancements such as seating. Playfields does not include facilities
3 designed for professional sports organizations.

4 Section 2. Levy of Additional Regular Property Taxes - Submittal. The City hereby submits to
5 the qualified electors of the City a proposition as authorized by RCW 84.55.050 to exceed the levy
6 limitation on regular property taxes contained in RCW 84.55.010 for property taxes levied in 2008
7 through 2013 for collection in 2009 through 2014, respectively, raising up to One Hundred Forty-Five
8 Million Five Hundred Thousand Dollars (\$145,500,000) in aggregate over a period of up to six (6)
9 years. The proposition shall be limited so that the City shall not levy more than Twenty-Four Million
10 Two Hundred Fifty Thousand Dollars (\$24,250,000) in additional taxes each year. All the Levy
11 Proceeds shall be used to acquire, develop, or restore, existing or new, parks, recreation facilities,
12 cultural facilities, green spaces, playfields, trails, community gardens, and shoreline areas.. The taxes
13 authorized by this proposition will be in addition to the maximum amount of regular property taxes the
14 City would have been limited to by RCW 84.55.010 in the absence of voter approval under this
15 ordinance, plus other authorized lid lifts. Pursuant to RCW 84.55.050(5), the maximum regular property
16 taxes that may be levied in 2014 for collection in 2015 and in later years shall be computed as if the
17 limit on regular property taxes had not been increased under this ordinance.

18 Section 3. Use of Funds. Proceeds and interest earnings from the additional taxes levied
19 pursuant to this ordinance shall be applied as follows:

20 A. Categories, subcategories and projects: There are four major categories for funding: 1)
21 Acquisition; 2) Development; 3) Environment; and 4) Opportunity Fund. These categories are
22 subdivided into subcategories, and projects, as shown in Attachment A to this ordinance, which is
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1 incorporated herein by reference. Each year as part of the annual budget process, the Superintendent of
2 Parks and Recreation (the “Superintendent”) shall submit a proposed spending plan allocating expected
3 additional taxes and interest earnings among the categories, subcategories, and projects for the coming
4 year. Over the term of the levy, total funding from levy funds for each category and subcategory will be
5 consistent with the amounts identified in Attachment A, unless the City Council by three-fourths (3/4)
6 vote determines otherwise, after considering any recommendations that may have been made by the
7 oversight committee established in Section 5.

8 1. The scope for each project will be defined in the City of Seattle’s Capital
9 Improvement Program. Council anticipates that the proposed scopes of projects will be developed by
10 the Department of Parks and Recreation through a community process, building upon already developed
11 plans where they exist. Projects may be deleted only by a three-fourths (3/4) vote of the City Council
12 after considering any recommendations that may have been made by the oversight committee
13 established in Section 5. If the City Council approves deletion of a project, the Council may also
14 approve substitution of a different project.

15 2. Subcategories in the Acquisition, Development and Environment categories shall be
16 allocated from the 2008 Parks Levy Fund created by Section 4 up to the amounts shown as the
17 respective subcategory allocations in Attachment A. The City may seek supplemental, matching or
18 additional funds from other sources to pay all or part of the cost of a project and, if successful, may
19 apply such funds to accomplishment thereof or to complement or enlarge a project. If all of the projects
20 in an Acquisition, Development or Environment subcategory have been completed or deleted and
21 additional taxes collected under this ordinance (and any interest earnings thereon) that were allocated to
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1 that subcategory remain unexpended, then those proceeds and earnings shall be added to the
2 Opportunity Fund category.

3 3. Funds allocated to the Opportunity Fund category shall be used only as provided in
4 this subsection 3. Projects identified by neighborhood and community groups may be funded as part of
5 the Opportunity Fund category by ordinance, after City Council consideration of any recommendations
6 that may have been made by the oversight committee established in Section 5. Opportunity Fund
7 resources can be used to pay for projects including, but not limited to, the acquisition and/or
8 development of off-leash areas, community gardens, P-Patches, trails and neighborhood parks. In
9 making its recommendations regarding the funding of Opportunity Fund projects, the oversight
10 committee will consider the following criteria.

- 11 a. Has the project been subject to a public review process or is it consistent with
12 approved plans, such as a neighborhood plan or a watershed plan?
- 13 b. Does the project address a park or open space deficiency or underserved community?
- 14 c. Is the project in an area experiencing growth, particularly an urban village or urban
15 center?
- 16 d. Does the project address an immediate health or safety problem, or take advantage of
17 an opportunity that will be lost unless action is taken?
- 18 e. Does the project contribute to solving major challenges facing our community, such
19 as climate change, the health of our waterways, or growth management?
- 20 f. Does the project have the potential to leverage other resources through the actions of
21 other public agencies, funding from public, private or philanthropic partners, and/or
22 in-kind contributions of time and energy from citizen volunteers?
- 23



1 g. Does the project result in significantly higher operating costs for the City?

2 h. Does the project demonstrate new and creative methods to meet the community's
3 needs for parks and green spaces? and/or

4 i. Does the project demonstrate a high degree of neighborhood involvement and
5 support?

6 B. Funds and appropriations unexpended at the end of any budget year shall automatically
7 be carried over to the next budget year.

8 C. If the Council does not appropriate at least Twelve Million Dollars (\$12,000,000) in the
9 annual budget for park and recreation capital purposes from resources other than the levy proceeds, the
10 Council may not levy any revenues for collection in that budget year unless the City Council by a three-
11 fourths (3/4) vote determines that a natural disaster or exigent economic circumstances prevents the
12 Council from appropriating the money from other resources.

13 Section 4. Deposit of Proceeds. The additional taxes authorized under this ordinance shall be
14 deposited into the 2008 Parks Levy Fund, which is hereby created in the City Treasury. Money in that
15 Fund may be temporarily deposited or invested in such manner as may be lawful for the investment of
16 City money and interest and other earnings shall be deposited in the Fund. The additional taxes and any
17 interest or other earnings from their deposit or investment shall be applied solely for the projects
18 authorized pursuant to this ordinance. The Finance Director is authorized to create other funds,
19 subfunds, or accounts as may be needed to implement the purposes of this ordinance.

20 Section 5. Oversight Committee. The 2008 Parks and Green Spaces Levy Oversight Committee
21 (“Oversight Committee”) is hereby established to review the expenditure of the additional tax proceeds
22 and resultant interest earnings, to advise upon expenditures and allocations for the following year, and to
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1 make recommendations on the implementation of particular projects and on any reallocations. The
2 Oversight Committee shall have immediate and direct access to the financial and accounting records of
3 all levy funded projects for the life of the levy. The Oversight Committee may solicit public comments
4 on the expenditures and the financial accounting of all levy projects. Unless changed by a majority of
5 the Committee, the Committee will meet at least bi-monthly with the Superintendent or his/her designee,
6 beginning in the calendar quarter following the successful passage of the levy lid lift.

7 The oversight committee shall consist of sixteen members, and shall include representatives from
8 the following categories: (a) six (6) committee members shall be Seattle residents representing diverse
9 geographic areas; (b) one (1) committee member shall be a member of the Board of Parks
10 Commissioners; and (c) the remaining nine (9) committee members shall be selected from among the
11 diverse constituencies served by and interested in the projects to be funded by this measure. The mayor
12 and city council each shall appoint eight oversight committee members. Four of the initial oversight
13 committee appointees shall be chosen from among the Park and Green Spaces Levy Citizens' Advisory
14 Committee; two of these members shall be chosen by the mayor, and two by the city council. Upon the
15 resignation, retirement, death incapacity or removal of an oversight committee member, the appointing
16 authority shall appoint a replacement to serve the balance of the term. All oversight committee
17 members appointed or reappointed by the mayor, including replacements, are subject to confirmation by
18 the City Council. Oversight committee members shall be appointed to three (3) year staggered terms
19 subject to reappointment, except that five (5) members of the body shall be initially appointed for a
20 single year term, five (5) members for a two (2) year term, and a the remainder for a three (3) year term.
21 Members shall be subject to removal by their appointing authority. Members shall serve without pay,
22 but may be reimbursed their expenses, including payments for child care while attending meetings. The
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1 Oversight Committee will adopt criteria, including but not necessarily limited to those listed in Section
2 3, for making its recommendations concerning the Opportunity Fund category and will make
3 recommendations to the Superintendent, Mayor, and City Council. The Oversight Committee may
4 adopt rules for its own procedures, including quorum requirements and the frequency of meetings. The
5 Oversight Committee will make annual reports to the Mayor and City Council and will prepare a mid-
6 point report to the citizens of Seattle. The Department of Parks and Recreation shall provide staff and
7 logistical support for the Oversight Committee. The Oversight Committee shall continue in existence
8 through December 31, 2014, and thereafter if so provided by ordinance.

9 Section 6. Bond and Notes. To the extent permitted by applicable law the City may issue bonds,
10 notes, or other evidences of indebtedness payable wholly or in part from the proceeds of the additional
11 taxes authorized under this ordinance, and apply such tax proceeds to the payment of principal of,
12 interest on, and premium (if any) on such bonds, notes, or other evidences of indebtedness and to the
13 payment of costs associated with them.

14 Section 7. Election - Ballot Title. The King County Director of Records and Elections, as ex
15 officio supervisor of elections, is hereby requested to conduct a special election, which the City hereby
16 calls pursuant to RCW 84.55.050, to be held in conjunction with the state-wide general election on
17 November 4, 2008, and to submit to the qualified electors of the City the proposition set forth herein.

18 The City Clerk is hereby authorized and directed not less than eighty-four days prior to
19 November 4, 2008, to certify the proposition to the King County Director of Records and Elections in
20 the following form or as modified by the City Attorney pursuant to RCW 29A.26.071:

21 CITY OF SEATTLE
22
23



1 PROPOSITION NO. 2

2 The City of Seattle's Proposition 2 concerns increased property taxes for six years for parks purposes.

3 If approved, this proposition would fund acquiring, developing and restoring parks, recreation facilities,
4 cultural facilities, green spaces, playfields, trails, community gardens, and shoreline areas as provided in
5 Ordinance _____. It would authorize regular property taxes higher than RCW 84.55 limits, allowing
6 collection of up to \$24,250,000 in additional taxes in 2009 (up to \$145,500,000 over six years). Taxes
7 collected in 2009 would be limited to \$3.67 per \$1,000 of assessed value, including approximately \$0.18
8 of additional taxes.

9 Should this levy lid lift be approved?

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Should this levy lid lift be approved?

Levy, Yes

Levy, No

Those in favor shall vote "Yes"; those opposed shall mark their ballots "No".

Section 8. Severability. In the event any one or more of the provisions of this ordinance shall for any reason be held to be invalid, such invalidity shall not affect any other provision of this ordinance or the levy of the additional taxes authorized herein, but this ordinance and the authority to levy those taxes shall be construed and enforced as if such invalid provisions had not been contained herein; and any provision which shall for any reason be held by reason of its extent to be invalid shall be deemed to be in effect to the extent permitted by law.

Section 9. Ratification. The City Clerk's certification to the King County Director of Records and Elections of the proposition referred to in section 7 and any other acts taken after the passage of this ordinance and consistent with its authority, are hereby ratified and confirmed.



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Section 10. Effective Date. This ordinance shall take effect and be in force immediately upon its approval by the Mayor or, if not approved and returned by the Mayor within ten (10) days after presentation, then on the eleventh (11th) day after its presentation to the Mayor or, if vetoed by the Mayor, then immediately after its passage over his veto.

Passed by the City Council the 21st day of July, 2008, and signed by me in open session in authentication of its passage this 21st day of July, 2008.



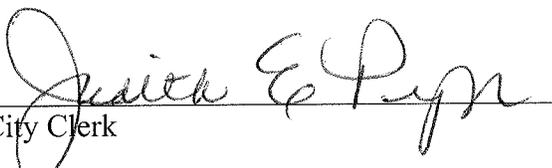
President _____ of the City Council

Approved by me this ____ day of _____, 2008.

**Returned Unsigned
by Mayor**

Gregory J. Nickels, Mayor

Filed by me this 31st day of July, 2008.



City Clerk

(Seal)

Attachment A: Allocations for Subcategories and Projects



ATTACHMENT A
LEVY ALLOCATIONS FOR SUBCATEGORIES AND PROJECTS

| | |
|-------------------------------|----------------------|
| Levy Lid Lift Proceeds | \$145,500,000 |
| Estimated Interest Earnings | \$ 498,000 |
| TOTAL SOURCES OF FUNDS | \$145,998,000 |

TOTAL USES OF FUNDS

ACQUISITION

The Acquisition category includes acquisition of two types of properties and is thus divided into two sub-categories: Neighborhood Park Acquisition and Green Space Acquisition. Final allocations among projects and budgetary appropriations for projects that do not show an allocation below will be made by the City Council after considering any recommendations that are made by the oversight committee established in Section 5 of Ordinance _____.

Neighborhood Park Acquisition: This subcategory includes the acquisition of properties in areas that have been identified in the Parks and Recreation 2006 Development Plan and Gap Analysis as being deficient relative to the City’s comprehensive plan goals. It is anticipated that the acquisition funding provided by the levy will be supplemented by funding from other sources. However, funding may still prove to be insufficient to complete acquisitions in all of the locations listed below.

| | Allocation |
|---|------------|
| 12 th Avenue Urban Center Village | |
| Ballard Hub Urban Village | |
| Belltown Urban Center Village | |
| Bitter Lake Hub Urban Village | |
| Capitol Hill Urban Center Village | |
| Chinatown-International District Urban Center Village | |
| Commercial Core Urban Center Village | |
| Denny Triangle Urban Center Village | |
| First Hill Urban Center Village | |
| Fremont Hub Urban Village | |
| Greenwood-Phinney Ridge Residential Urban Village | |
| Lake City Urban Village | |
| Morgan Junction Residential Urban Village | |
| North Rainier Hub Urban Village | |
| Ravenna Urban Center Village | |
| University Urban Center Village | |
| West Seattle Junction Hub Urban Village | |



| | |
|---|---------------------|
| Westwood-Highland Residential Urban Village | |
| Wedgwood Neighborhood northeast of Dahl Playfield | |
| Beach Drive area northwest of Morgan Junction | |
| Sub-Category Total | \$24,000,000 |

Green Space Acquisition: This subcategory includes acquisition of properties to fill gaps in existing public ownership and preserve continuity within the City's designated green spaces. Acquisitions will target critical properties in the following locations and in other designated green spaces:

| | Allocation |
|--------------------------------|--------------------|
| Arroyos Natural Area | |
| East Duwamish Greenbelt | |
| Duwamish Head Greenbelt | |
| Northeast Queen Anne Greenbelt | |
| Ravenna Woods | |
| Thornton Creek Watershed | |
| West Duwamish Greenbelt | |
| Sub-Category Total | \$6,000,000 |

INFLATION ADJUSTMENT FOR ACQUISITION CATEGORY **\$5,697,000**

TOTAL FOR ACQUISITION **\$35,697,000**

DEVELOPMENT

The Development category includes five subcategories - development or restoration of 1) Neighborhood Parks and Playgrounds, 2) Cultural Facilities, 3) Playfields, 4) Major Neighborhood Parks, and 5) Trails.

Neighborhood Parks and Playgrounds: This subcategory includes improvements to 23 neighborhood playgrounds to bring them up to safety standards, development of parks on top of 4 water reservoir lids, development of 4 skateparks and 3 spray parks, 2 off-leash areas, and development of 11 specific neighborhood parks.

| | Allocation |
|---|-------------------|
| Playground Renovations: <i>Improve and address safety issues at playgrounds throughout the city.</i> | |
| Atlantic St. | \$350,000 |
| Bayview | \$250,000 |
| Beacon Hill | \$180,000 |
| Bhy Kracke | \$150,000 |



| | Allocation |
|---|-------------------|
| Brighton | \$450,000 |
| Fairmount | \$170,000 |
| Gas Works | \$1,400,000 |
| Golden Gardens | \$500,000 |
| International District | \$500,000 |
| John C. Little | \$300,000 |
| Laurelhurst Playfield | \$400,000 |
| Lawton | \$300,000 |
| Maple Leaf | \$450,000 |
| Matthews Beach | \$450,000 |
| Montlake | \$550,000 |
| Northacres | \$550,000 |
| Rainier Playfield | \$600,000 |
| Ross Playground | \$450,000 |
| Roxhill Park | \$450,000 |
| Sandel Playground | \$350,000 |
| Seward Park | \$450,000 |
| Volunteer Park | \$800,000 |
| Woodland | \$350,000 |
| Reservoir Park Development: | |
| <i>Develop parks on new reservoir lids and/or acquire land to extend the reservoir parks</i> | |
| Maple Leaf Reservoir | \$5,000,000 |
| West Seattle Reservoir | \$3,000,000 |
| Myrtle Skatedot | \$250,000 |
| Skatepark Development: | |
| <i>Develop new skateparks in accordance with the Citywide Skatepark Plan recommendations and priorities adopted by Resolution 30984.</i> | |
| Judkins Skatespot | \$600,000 |
| Roxhill Skatespot | \$600,000 |
| Spray Parks | |
| <i>Convert three wading pools to spray parks</i> | |
| Georgetown Wading Pool | \$400,000 |
| Two additional wading pools | \$400,000 |
| Off-Leash Areas | \$140,000 |
| <i>Provides development funds for an off-leash area in each of the Magnolia and Queen Anne neighborhoods at locations determined through a Parks Department public involvement process.</i> | |
| Northgate Urban Center Park | \$2,500,000 |
| <i>Development of first phase of new park north of Northgate Mall.</i> | |



| | Allocation |
|---|-------------------|
| Hing Hay Park <i>Renovation of existing park and development of park on land acquired with 2000 parks and open space levy funds.</i> | \$3,000,000 |
| 7 th Elect Church Site <i>Development of park on land acquired with 2000 parks and open space levy funds.</i> | \$800,000 |
| Crown Hill Elementary <i>Development of park on land that is expected to be acquired from the Seattle School District.</i> | \$1,200,000 |
| Cedar Park <i>Renovation of Cedar Park in northeast Seattle on land acquired from the School District.</i> | \$500,000 |
| Chinook Beach Park <i>Completion of Chinook Beach Park in the Rainier Beach area - a south Lake Washington site where juvenile Chinook salmon will rear.</i> | \$100,000 |
| Marra-Desimone Park <i>Development of park, which includes the Marra Farm, Seattle's largest site for urban gardening, in accordance with long-range development plan.</i> | \$1,100,000 |
| Camp Long <i>Renovation of kitchen and upgrade of other aspects of this environmental learning center facility.</i> | \$1,000,000 |
| Othello Park <i>Safety and lighting improvement at Othello Park.</i> | \$250,000 |
| Queen Anne Boulevard Improvements <i>Continue improvements to this Department of Parks and Recreation boulevard started with 2000 parks and open space levy funds.</i> | \$250,000 |
| Victor Steinbrueck Park <i>Improvements to public safety including but not limited to improving sight lines into the park, renovating seating, renovating the former children's play area, improving and expanding lighting, and upgrading landscaping subject to the following: (1) The Council determines whether the project is needed after it has evaluated how well the removal of the automated public toilet, installation and operations of surveillance cameras, and increased policing address public safety issues in and around the Park.</i> | \$1,600,000 |



| | Allocation |
|--|---------------------|
| <i>(2) If Council determines the project should proceed, the Department of Parks and Recreation will conduct a project design process with broad public outreach and submit a project design to the Council for its review and approval prior to appropriation of levy funds for construction.</i> | |
| Sub-Category Total | \$33,090,000 |

Citywide Parks Owned Cultural Facilities: This subcategory includes the following allocations to provide critical safety and operational improvements at city owned facilities.

| | Allocation |
|---|---------------------|
| Seattle Asian Art Museum <i>Renovations to the Seattle Asian Art Museum including seismic and HVAC upgrades to allow continued use of the facility as a home for the Museum at Volunteer Park. This project will pay for approximately 40 percent of the total anticipated costs of the renovations.</i> | \$9,000,000 |
| Langston Hughes Performing Arts Center <i>Seismic improvements to allow continued used as a performing arts and cultural center.</i> | \$2,500,000 |
| Sub-Category Total | \$11,500,000 |

Playfields: This subcategory includes restoration and renovation of existing playfields. Fields to be improved are part of a citywide system serving all of Seattle

| | Allocation |
|--|---------------------|
| Lower Woodland Playfield #7 <i>Renovate this lit sand field to provide synthetic turf and more energy efficient lighting.</i> | \$2,800,000 |
| Lower Woodland Playfield #2 <i>Renovate this lit sand field to provide synthetic turf.</i> | \$2,400,000 |
| Delridge Playfield <i>Renovate this lit sand field to provide synthetic turf.</i> | \$3,200,000 |
| Genesee Playfield #1 <i>Renovate this lit sand field to provide synthetic turf.</i> | \$2,100,000 |
| Sub-Category Total | \$10,500,000 |



Major Neighborhood Parks: This subcategory includes the following allocations to further develop major park sites and/or destination park facilities in accord with master plans. The funds, along with other leveraged funds, will accomplish the next phase of development at these sites.

| | Allocation |
|---|---------------------|
| Jefferson Park Development | |
| <i>Further implementation of Jefferson Park Master Plan.</i> | \$5,000,000 |
| <i>Construct a district skate park facility at Jefferson Park.</i> | \$1,000,000 |
| Washington Park Arboretum Improvements <i>Further implementation of Arboretum Master Plan including projects such as the Pacific Connections Garden, trails, and other improvements.</i> | \$2,500,000 |
| Magnuson Park Improvements <i>Improvements to shoreline access and development of a bicycle pathway to the 65th Street entrance.</i> | \$500,000 |
| Children's Play Garden <i>Garden and play area being developed for severely handicapped children. This funding would create working garden portion of this facility.</i> | \$950,000 |
| Discovery Park <i>Restore Capehart site to green space including slab and roadway demolition and removal, grading and seeding.</i> | \$1,000,000 |
| Sub-Category Total | \$10,950,000 |

Trails: This subcategory includes projects to develop and expand Seattle's urban trail system.

| | Allocation |
|--|--------------------|
| Burke Gilman Trail <i>Complete Burke-Gilman Trail through Ballard. This funding could cover 50% of the cost, with the expectation that the remaining funding would come from SDOT or other sources.</i> | \$3,750,000 |
| West Duwamish Trail Development <i>Create a linear park, including bicycle and trail improvements along the Duwamish River</i> | \$2,000,000 |
| Lake to Bay Trail (formerly Potlatch Trail) <i>Construct Thomas Street Overpass between Myrtle Edwards Park and Queen Anne as first phase of bicycle/pedestrian trail from Myrtle Edwards Park to Lake Union.</i> | \$1,500,000 |
| Sub-Category Total | \$7,250,000 |



INFLATION ADJUSTMENT FOR DEVELOPMENT CATEGORY: **\$14,002,000**

TOTAL FOR DEVELOPMENT: **\$87,292,000**

ENVIRONMENT

The Environment category includes three sub-categories: Forest and Stream Restoration; Community Food Gardens and P-Patches; and Shoreline Access. Final allocations among projects and budgetary appropriations for projects that do not show an allocation below will be made by the City Council after considering any recommendations that are made by the oversight committee established in Section 5 of Ordinance_____.

| | Allocation |
|--|-------------------|
| Forest and Stream Restoration – Green Seattle Partnership <i>Fund work of the Green Seattle Partnership, which allows the City to leverage the work of the Cascade Land Conservancy to re-establish healthy urban forests on city-owned property. Potential project locations include: West Duwamish Greenbelt; Longfellow Creek; Ravenna Park; Burke Gilman Trail; and Cheasty Greenspace.</i> | \$3,500,000 |
| Forest and Stream Restoration – Kiwanis Ravine <i>Restore habitat in Kiwanis Ravine, which is the location of a major heron rookery.</i> | \$600,000 |
| Community Gardens <i>Fund the acquisition and development of new Community Gardens or P-Patches and the development of Community Gardens or P-Patches on existing City-owned properties (an anticipated four or more sites). The project will focus on the following neighborhoods, but may include others as opportunities arise: Ballard, Queen Anne, Rainier Valley, and West Seattle.</i> | \$2,000,000 |



| | |
|--|--------------------|
| Shoreline Access <i>Develop existing City-owned street-ends to provide publicly accessible shoreline. Potential project locations include: NE 135th Street; NE 130th Street; 109/McGraw Street; 20th Avenue NW; 26/S. Fidalgo Street; 75th Avenue S.; 72nd Avenue S.; SW Bronson Way; Spokane Street; and S. Riverside Drive, but may include other sites as well. It is anticipated that the shoreline access funding provided by the levy will be supplemented by funding from other sources. However, funding may still prove to be insufficient to complete the number of projects listed here.</i> | \$500,000 |
| Sub-Category Total | \$6,600,000 |

INFLATION ADJUSTMENT FOR ENVIRONMENT CATEGORY: **\$1,410,000**

TOTAL FOR ENVIRONMENT CATEGORY **\$8,010,000**

OPPORTUNITY FUND

The Opportunity Fund category provides funding to acquisition and development projects identified by neighborhood and community groups.

TOTAL FOR OPPORTUNITY FUND: **\$15,000,000**

TOTAL USES OF FUNDS **\$145,998,000**



FISCAL NOTE FOR CAPITAL PROJECTS ONLY

| Department: | Contact Person/Phone: | DOF Analyst/Phone: |
|--------------------|--|---------------------------|
| Legislative | Ben Noble / 4-8160 Norm Schwab / 4-9292 | _____ |

Legislation Title: AN ORDINANCE relating to additional regular property taxes; providing for the submission to the qualified electors of the City at a special election on November 4, 2008, of a proposition authorizing the City to levy regular property taxes for up to six (6) years in excess of the limitation on levies in Chapter 84.55 RCW for the purposes of acquiring, developing, or restoring, existing or new, parks, recreation facilities, cultural facilities, green spaces, playfields, trails, community gardens, and shoreline areas; providing for interim financing pending tax receipts; creating a citizens levy oversight committee; creating a new fund; and ratifying and confirming certain prior acts.

Summary of the Legislation:

This legislation would submit to the voters of Seattle a proposal for \$145.5 million, six-year property tax levy for the purpose of improving and expanding the city’s parks and green spaces. This levy proposal would represent a continuation of the capital funding portion of the 2000 “Pro-Parks” Levy. This previous levy raised a total of \$198 million over 8 years, but roughly \$138 million of this total was for capital purposes, with the remaining \$60 million dedicated to operations and programming.

Additional details about the overall levy are provided below, but the following table summarizes the funding that is proposed for each of the major project categories.

| Levy Category | Funding (\$ M) |
|---|-----------------------|
| Acquisition | \$35.7 |
| Development | \$87.3 |
| Environmental Restoration and Stewardship | \$8.0 |
| Opportunity Fund | \$15.0 |
| Total | \$146.0* |

* The \$144.7 million in levy revenues will be supplemented by roughly \$500,000 in interest earnings to provide total sources of approximately \$146.0 million.

The levy specifies funding at the category and sub-category level, and a ¾ vote of the Council is necessary to adjust funding from these base levels.

An Oversight Committee will be appointed to oversee implementation of the levy and to make recommendations about annual spending plans. In addition, the Oversight Committee will make recommendations regarding the allocation of the Opportunity Fund dollars.



- Please check any of the following that apply:

 This legislation creates, funds, or anticipates a new CIP Project. (Please note whether the current CIP is being amended through this ordinance, or provide the Ordinance or Council Bill number of the separate legislation that has amended/is amending the CIP.)

 This legislation does not have any financial implications. (Stop here and delete the remainder of this document prior to saving and printing.)

 X **This legislation has financial implications.** (Please complete all relevant sections that follow.)

Background:

Levy Advisory Committee

In mid- April 2008, the Seattle City Council adopted Resolution 31055, creating the Parks and Green Spaces Citizen's Advisory Committee to develop a potential ballot package of parks, open space, boulevards, trails, green infrastructure, and recreation projects. The resolution directed the Committee to:

- Review data and information about potential park, recreation, and open space capital projects for all ages.
- Review and comment on criteria for project selection and assist in combining projects into various options for Council's consideration.
- Review draft project packages prepared by Council staff and consultants and provide comments and/or recommendations for Council consideration.
- Conduct outreach to the broader public to gather recommendations and comments.
- Advise the Council on the pros and cons for moving forward with a possible ballot measure in 2008 to replace the current parks levy, which expires at the end of this year.
- Prepare and submit a final report with findings to the Council by June 30, 2008.

Twenty-nine community leaders were appointed by the Council to serve on the Committee representing a broad spectrum of community interests. These members met a total of seven times over the period from April through June. In addition, the Committee held four public outreach sessions to solicit public input about a potential parks levy.

Staff supported the deliberations of the Committee members as they began to sort through the many hundreds of potential projects that have been identified in one or more City planning documents. To guide their evaluation of these projects, the Committee established the following two-tiered criteria:



Threshold Criteria for All Projects

- Has the project been vetted through a public review process or recognized in an adopted City plan?
- Can the project be substantially completed within six years?

Proposed Project Selection Criteria

- Public Benefit – what needs and goals will be served by the project?
- Equity – does the project offer benefits to underserved geographic areas or demographic groups?
- Urgency – does the project address immediate public safety issue, or does it represent a potential ‘lost’ opportunity if action is not taken?
- Public Support – is there evidence the project would generate voter enthusiasm and community support?
- Environmental Sustainability – does the project help make Seattle a more sustainable community?
- Financing & Leverage – are there additional resources that the project will likely attract?

Projects within each major category were ranked against these criteria. The Committee then debated tradeoffs between and among the larger categories, and further debated the merit of certain specific projects.

Ballot Timing

Consistent with the charge from the City Council, the Committee also spent time debating the pros and cons of placing a ballot measure before the voters in 2008, versus delaying to some point in future. A summary of this discussion is provided in the Committee’s report.

Committee Recommendation

Ultimately, the Committee put forward a recommendation for a \$140 million six-year levy, and suggested that such a measure be put before the voters in November of 2008. The Committee’s specific funding recommendations closely match those that would be authorized by the proposed levy. The proposed legislation includes all of their recommendations, but adds funding for Victor Steinbrueck Park, Discovery Park, Queen Anne Boulevard, off-leash areas in Magnolia and Queen Anne and increases funding for the Maple Leaf Reservoir and Jefferson Park projects. Attachment A to the ordinance summarizes the over-arching categories, subcategories and specific projects that would be funded by the levy.

Levy Components:

The levy includes four major categories:

1. **Acquisition** – The Acquisition category includes acquisition of two types of properties and is thus divided into two sub-categories: Neighborhood Park Acquisition and Green Space



Acquisition.

2. **Development Category** – The Development category includes five subcategories - development or restoration of 1) Neighborhood Parks and Playgrounds, 2) Cultural Facilities, 3) Playfields, 4) Major Neighborhood Parks, and 5) Trails.
3. **Environment** - The Environment category includes three sub-categories: Forest and Stream Restoration; Community Food Gardens and P-Patches; and Shoreline Access.
4. **Opportunity Fund** – The opportunity fund will provide financial support for acquisition and development projects that are identified by citizen groups and evaluated through a competitive process. Specific evaluation criteria are identified in the ordinance.

Additional detail about each of these categories and the associated sub-categories and individual projects is provided in Attachment A to the ordinance.

Oversight Committee:

The legislation calls for the appointment of a sixteen member Oversight Committee (the Committee). The Committee and the appointment of its members are structure as follows:

- The Mayor and Council each appoint eight members;
- The Mayoral appointments are subject to Council confirmation;
- Members are appointed to staggered 3-year terms;
- Six members are to be selected to represent diverse geographic areas;
- One member will be from the Board of Parks Commissioners;
- The remaining nine members will be selected to represent constituencies served by the levy; and
- Four of the initial members will be chosen from the Citizen’s Advisory Committee.

The Committee will meet “to review the expenditure of the additional tax proceeds and resultant interest earnings, to advise upon expenditures and allocations for the following year, and to make recommendations on the implementation of particular projects and on any reallocations.” In addition, the Committee is responsible for making recommendations regarding the projects to be paid for by the levy’s Opportunity Fund. The Oversight Committee will also make annual reports to the Mayor and City Council and will prepare a mid-point report to the citizens of Seattle.

Spending Plan, Future Appropriations and Funding Source:

Exhibit A provides a seven-year financial plan for the receipt and expenditure of levy resources. The plan is not based on a specific implementation schedule for each of the levy-funded projects, but rather is based on a “pay-as-you-go” allocation of the available levy proceeds to each of the categories and sub-categories. The plan assumes that any unexpended balances will earn interest at a rate of just under four percent year. In total, approximately \$500,000 in interest earnings is anticipated over the six-years of the levy.

The spending projected for each year does not exactly match annual revenue receipts because the



plan assumes a ‘ramp-up period’ during the first year, as staff is brought on and specific project plans developed. The financial plan also anticipates that some projects will not be completed until the year after final levy revenues are received. For this reason, the financial plan extends into a seventh year.

In general, the resources available during each year of the levy are allocated proportionally across the categories and sub-categories according to the aggregate funding amounts provided over the full term of the levy. However, there are several specific exceptions to this allocation approach:

- The funding for cultural facilities – namely the Seattle Asian Art Museum and the Langston Hughes Performing Arts Center – is also somewhat “front loaded”. This timing is driven by the urgency of the projects.
- The plan anticipates two rounds of opportunity fund projects – with consideration during of proposals during year 1 followed by construction and/or acquisition in year 2 and 3. A second round of proposals would then be considered in year 4, with construction and/or acquisition of these projects continuing into year 5 and 6 (and some carryover into the subsequent year).

To account for the fact that cost estimates were provided in 2008 dollars, an inflation allowance has been provided for the Acquisition, Development and Environment categories. This allowance is based on a 5% rate of inflation compounding each year. This allowance is not allocated to individual projects because the timing of implementation has not yet been determined for each project

Recognizing that actual implementation plans may differ from the financial model shown in Exhibit A, Resolution 31073 , directs the Department of Parks and Recreation to submit a proposed spending plan allocating expected additional taxes and interest earnings among the categories, subcategories, and projects for the coming year as part of the annual budget process.

Bond Financing:

No internal financing is anticipated, although the authority to issue bonds against future levy proceeds is provided in the ordinance.

Appropriations:

This ordinance provides no appropriation authority. The budget authority needed to implement levy projects would be considered as part of the annual budget process or through other ordinances.

Management Plan and Additional Funding Sources:

To assist the Council in reviewing the spending plans referenced above, this same resolution also requests that the Superintendent of Parks and Recreation (“Superintendent”) develop a Management Plan that: (1) sets out the schedule for project implementation; (2) identifies the key positions that will manage the programs and projects funded under the levy lid lift; and (3)

describes each position’s specific role in levy implementation. This Plan will also describe how staffing levels are expected to change over a six-year period. The initial plan would be completed by no later than June 1, 2009, and would then be updated on an annual basis. In addition, this resolution also requests the Superintendent to work with the Seattle Parks Foundation to seek private and public funds to enhance projects and programs funded through the levy. The Plan should also describe how levy funds will leverage these private and public funds.

Uses and Sources for Operations and Maintenance Costs for the Projects:

Implementation of many of the levy projects will lead to increased operating costs for the Department of Parks and Recreation. Exhibit B provides a detail assessment of these increased operating costs. In 2015, when the levy projects are assumed to be fully implemented, it is projected that the annual operations and management costs will total about \$2.2 million. The table below provides annual projections of how O&M costs will increase over the term of the levy. These estimates are not based on a specific schedule for the implementation of individual projects. Because such a schedule is not available, these estimates instead assume that O&M costs will increase in proportion to cumulative levy spending.

O&M Costs Associated with Levy Projects

| Year | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|-----------|-----------|-----------|-------------|-------------|-------------|-------------|
| Cumulative Inflation Since 2008 (5% per year) | 5.0% | 10.3% | 15.8% | 21.6% | 27.6% | 34.0% | 40.7% |
| O&M Costs - 2008 Dollars | \$113,147 | \$427,714 | \$763,528 | \$1,022,936 | \$1,275,545 | \$1,498,379 | \$1,550,000 |
| O&M Costs - Year of Expenditure Dollars | \$119,000 | \$472,000 | \$884,000 | \$1,243,000 | \$1,628,000 | \$2,008,000 | \$2,181,000 |

The levy would not provide revenues to offset these additional costs. Therefore these costs would need to be addressed from existing City revenue sources.

Periodic Major Maintenance:

The levy does not provide a revenue source for on-going major maintenance. However, many of the levy projects – including the 23 playground projects and the rehabilitation of the Seattle Asian Art Museum and Langston Hughes Performing Arts Center – will ‘renew’ parks facilities that would otherwise need major maintenance investments.

Position Authority:

This ordinance creates no new positions. However, implementation of the levy will require a number of new positions. The management plan to be developed by the Department of Parks and Recreation if the levy passes will detail those staffing needs. Levy revenues will provide the funding for these positions. These positions will be sunset so that they terminate when the levy projects are complete.

What is the financial cost of not implementing the legislation?:

Without the levy, most of the proposed projects would not be completed within the next six years. Existing funding sources are sufficient to provide the capital resources needed for the types of development and acquisition proposed for the levy. Without levy funding, alternative resources will likely need to be directed toward certain rehabilitation projects – namely Seattle Asian Art Museum and the Langston Hughes Performing Arts Center – some time in the near



future.

What are the possible alternatives to the legislation that could achieve the same or similar objectives?:

Existing City revenues are insufficient to fund all the levy projects. Voter-approved taxes of some form are therefore necessary to implement these projects. A Metropolitan Park District, which could create an on-going dedicated levy for parks and recreation purposes, could also provide the necessary funding. However, implementation of such a district within the City of Seattle would also require voter-approval.

Is the legislation subject to public hearing requirements?:

No, but the Council has scheduled two public hearings, and the Citizen's Advisory Committee held four additional public meeting as well.

Please list attachments to the fiscal note below:

Exhibit A: 2008 Parks and Green Spaces Levy Financial Model

Exhibit B: Incremental O&M Costs for Levy Projects

Exhibit A to Fiscal Note: 2008 Parks and Green Spaces Levy Financial Model

Key Assumptions

Annual Inflation = 5.0%

Annual Interest Earnings = 3.9%

Inflation:

Levy Year

Cumulative Inflation Since 2008

| | | | | | | | | | | | | | |
|---|------|---|-------|---|-------|---|-------|---|-------|---|-------|---|-------|
| 1 | 5.0% | 2 | 10.3% | 3 | 15.8% | 4 | 21.6% | 5 | 27.6% | 6 | 34.0% | 7 | 40.7% |
|---|------|---|-------|---|-------|---|-------|---|-------|---|-------|---|-------|

Revenues:

Year

Nominal Tax Revenues (\$ '000)

Buying Power in 2008 dollars (\$ '000)

| 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | Total |
|----------|----------|----------|----------|----------|----------|------|-----------|
| \$24,250 | \$24,250 | \$24,250 | \$24,250 | \$24,250 | \$24,250 | \$0 | \$145,500 |
| \$23,095 | \$21,995 | \$20,947 | \$19,950 | \$19,000 | \$18,095 | \$0 | \$123,064 |

Modeling Delinquency:

Levy Recovery (Accounting for Delinquency)

Cumulative Assessment

Cumulative Recovery

Net Available Revenues

| 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | Total |
|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|------------------|
| \$23,644 | \$23,644 | \$23,644 | \$23,644 | \$23,644 | \$23,644 | \$0 | \$145,500 |
| \$24,250 | \$48,500 | \$72,750 | \$97,000 | \$121,250 | \$145,500 | \$1,194 | \$145,500 |
| \$23,644 | \$47,591 | \$71,689 | \$95,863 | \$120,075 | \$144,306 | \$145,500 | \$145,500 |
| \$23,644 | \$23,947 | \$24,098 | \$24,174 | \$24,212 | \$24,231 | \$1,194 | \$145,500 |

Projected Resources

Available Levy Revenues

Unexpended Balances from Previous Year

Expenditures

Interest Earnings

Year-end Balance

| | | | | | | | |
|------------|------------|------------|------------|------------|------------|-----------|-------------|
| \$23,644 | \$23,947 | \$24,098 | \$24,174 | \$24,212 | \$24,231 | \$1,194 | \$145,500 |
| \$0 | \$13,161 | \$7,799 | \$345 | \$15 | \$364 | \$3,605 | \$145,500 |
| (\$10,658) | (\$29,630) | (\$31,631) | (\$24,434) | (\$23,794) | (\$20,989) | (\$4,862) | (\$145,998) |
| \$175 | \$321 | \$78 | (\$69) | (\$69) | (\$1) | \$64 | \$499 |
| \$13,161 | \$7,799 | \$345 | \$15 | \$364 | \$3,605 | \$0 | \$0 |

Projected Spending by Categories

% Allocation

1) Acquisition

24.5%

Planned Spending - Nominal

Parks

Green Space

Inflation Allowance

Total - Acquisition Spending

| | | | | | | | |
|----------------|----------------|----------------|----------------|----------------|----------------|------------|-----------------|
| \$2,400 | \$4,500 | \$5,000 | \$5,000 | \$4,000 | \$3,100 | \$0 | \$24,000 |
| \$500 | \$1,250 | \$1,500 | \$1,250 | \$1,250 | \$250 | \$0 | \$6,000 |
| \$145 | \$589 | \$1,025 | \$1,347 | \$1,451 | \$1,140 | \$0 | \$5,697 |
| \$3,045 | \$6,339 | \$7,525 | \$7,597 | \$6,701 | \$4,490 | \$0 | \$35,697 |

July 21, 2008

Page 1

2) Developed

59.8%

Planned Spending

| | | | | | | | | |
|--|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|-----------------|
| Neighborhood Parks and Playgrounds | \$4,000 | \$7,000 | \$6,600 | \$6,390 | \$3,600 | \$3,600 | \$1,900 | \$33,090 |
| Parks-owned Cultural Facilities | \$1,000 | \$4,500 | \$4,500 | \$750 | \$650 | \$100 | \$0 | \$11,500 |
| Playfields | \$0 | \$1,500 | \$1,500 | \$2,000 | \$2,500 | \$2,500 | \$500 | \$10,500 |
| Major Neighborhood Parks | \$1,500 | \$3,000 | \$2,500 | \$1,600 | \$1,500 | \$500 | \$350 | \$10,950 |
| Trails, Boulevards and Green Connections | \$500 | \$1,000 | \$1,200 | \$1,200 | \$1,200 | \$1,800 | \$350 | \$7,250 |
| Inflation Allowance | \$350 | \$1,743 | \$2,570 | \$2,574 | \$2,611 | \$2,891 | \$1,262 | \$14,002 |
| Total - Development Spending | \$7,350 | \$18,743 | \$18,870 | \$14,514 | \$12,061 | \$11,391 | \$4,362 | \$87,292 |

3) Environment

5.5%

Planned Spending

| | | | | | | | | |
|---------------------------------------|--------------|----------------|----------------|----------------|----------------|----------------|------------|----------------|
| Habitat and Forest Restoration | \$0 | \$500 | \$1,050 | \$1,050 | \$750 | \$750 | \$0 | \$4,100 |
| Shoreline Access | \$0 | \$100 | \$100 | \$100 | \$100 | \$100 | \$0 | \$500 |
| Community Gardens and P-Patches | \$250 | \$350 | \$350 | \$350 | \$350 | \$350 | \$0 | \$2,000 |
| Inflation Allowance | \$13 | \$97 | \$236 | \$323 | \$332 | \$408 | \$0 | \$1,410 |
| Total - Environmental Spending | \$263 | \$1,047 | \$1,736 | \$1,823 | \$1,532 | \$1,608 | \$0 | \$8,010 |

4) Opportunity Fund

10.3%

Planned Spending

| | | | | | | | | |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|------------------|
| Acquisition and Development Opportunity Funds | \$0 | \$3,500 | \$3,500 | \$500 | \$3,500 | \$3,500 | \$500 | \$15,000 |
| Total - Opportunity Fund Spending | \$0 | \$3,500 | \$3,500 | \$500 | \$3,500 | \$3,500 | \$500 | \$15,000 |
| Grand Total of All Levy Spending | \$10,658 | \$29,630 | \$31,631 | \$24,434 | \$23,794 | \$20,989 | \$4,862 | \$145,998 |



Exhibit B to Fiscal Note: Incremental O&M Costs for Levy Projects

| New Parks & Facilities | Number of Facilities | Annual O&M Costs per Facility | Total Cost - 2008 Dollars | Source |
|---|----------------------|-------------------------------|---------------------------|--|
| Neighborhood Park Acquisitions | 19 | \$10,000 | \$190,000 | Based on review of fiscal notes from recent acquisitions, \$10K is a conservative figure for O&M at each site before development into a neighborhood park. Does NOT include future O&M costs once site is developed into a park. |
| Greenspace Acquisitions | 10 | \$10,000 | \$100,000 | \$10,000 is from Fiscal Note for recent Saint Marks Greenbelt Acquisition. Exact number of acquisitions unknown. |
| Reservoir Lid Developments | 2 | \$110,000 | \$220,000 | Cost figure is based on estimates from the 2008-13 CIP for Jefferson park and Myrtle reservoir development. Reservoir projects include Maple Leaf and West Seattle. (Jefferson Parks costs are listed separately, below.) |
| Jefferson Park | 1 | \$50,000 | \$50,000 | Costs are related to Jefferson Park. Per the 2008-2013 CIP, the O&M costs for the full build out of Jefferson Park are \$110,000. The \$50,000 figure here is related to the incremental development that would be funded by the Levy. |
| District Skate Park at Jefferson | 1 | \$25,000 | \$25,000 | Cost figure is from Lower Woodland Skatepark - see adopted 2008-13 CIP. |
| Discovery Park - Capehart | 1 | \$50,000 | \$50,000 | Staff estimate of cost for on-going maintenance of park area to be restored by levy funds. |
| Skatedots | 1 | \$10,000 | \$10,000 | Skatedots are roughly 1/3 the size of District Skate Park. To be conservative estimate is 40% of the \$25K for O&M figure for the District Park at Lower Woodland - see 2008-2013 CIP. |
| Skate parks | 2 | \$25,000 | \$50,000 | Cost figure is from Lower Woodland Skatepark - see adopted 2008-13 CIP. |
| Spray Parks | 3 | Savings | Savings | Somewhat less expensive to operate than a wading pool. Exact savings are unknown, but likely modest. |
| Neighborhood Park Development | 5 | \$40,000 | \$200,000 | Cost figure is from Fiscal Note for Recent Hing Hay Park acquisition. New parks include Northgate, Hing Hay, Whittier, Crown Hill and Marra-Desimore. |
| Playfields | 4 | \$5,000 | \$20,000 | This is the incremental costs associated with the O&M of artificial turf (versus sand). 2008-2013 CIP shows \$2,000 for Washington Park playfield redevelopment. \$5,000 is designed to be purposefully conservative. |
| Bike Trail Projects | 3 | \$20,000 | \$60,000 | 2008-2013 CIP shows \$20,000 in O&M associated with the completion of the Burke Gillman trail. |
| Kiwanis Ravine Trail Playgrounds (including Children's Play Garden) | 1 24 | \$5,000 \$5,000 | \$5,000 \$120,000 | Staff estimate. |
| P-Patches | 5 | \$10,000 | \$50,000 | Figures from 2008-2013 CIP range from \$3,000 for Ravenna playground to \$9,000 for Jefferson playground. |
| Reforestation | 1 | \$300,000 | \$300,000 | Recent fiscal note regarding Hillman City P-patch indicates that fees cover half of city's utility costs, but some administrative overhead is anticipated |
| Street ends | 10 | \$10,000 | \$100,000 | Based on Figures in 2008-2013 CIP for implementation of Seattle Green Partnership. |
| Total | | | \$1,550,000 | Staff estimate. Number of street ends to be developed is uncertain. |

| Key Assumptions | Annual Inflation = 5.0% | | | | | | |
|--|-------------------------|------------------|------------------|--------------------|--------------------|--------------------|--------------------|
| Year | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 |
| Cumulative Inflation Since 2008 (5% per year) | 5.0% | 10.3% | 15.8% | 21.6% | 27.6% | 34.0% | 40.7% |
| O&M Costs - 2008 Dollars | \$83,138 | \$362,926 | \$706,082 | \$1,007,227 | \$1,266,028 | \$1,487,858 | \$1,550,000 |
| O&M Costs - Year of Expenditure Dollars | \$87,000 | \$400,000 | \$817,000 | \$1,224,000 | \$1,616,000 | \$1,994,000 | \$2,181,000 |



ORDINANCE _____

1 AN ORDINANCE relating to additional regular property taxes; providing for the submission to the
2 qualified electors of the City at a special election on November 4, 2008, of a proposition
3 authorizing the City to levy regular property taxes for up to six (6) years in excess of the
4 limitation on levies in Chapter 84.55 RCW for the purposes of acquiring, developing, or
restoring, existing or new, parks, recreation facilities, cultural facilities, green spaces, playfields,
trails, community gardens, and shoreline areas; providing for interim financing pending tax
receipts; creating a citizens levy oversight committee; creating a new fund; and ratifying and
confirming certain prior acts.

5 WHEREAS, the Department of Parks and Recreation submitted, and the Seattle City Council (Council)
6 approved by Resolution 30868, the Seattle Parks and Recreation 2006 Development Plan, which
7 outlines acquisition and development efforts to be pursued over the subsequent six years; and

8 WHEREAS, in 1995, the City of Seattle commenced its neighborhood planning process as part of an
9 overall strategy to manage the City's growth through the Comprehensive Plan in response to the
10 State's Growth Management Act and has been implementing those plans since 2000, with many
11 park recommendations still not completed in 2008; and

12 WHEREAS, the Council embraced the Goals and Principles of Open Space Seattle 2100 by
13 proclamation in May 2006 and later endorsed Open Space Seattle 2100 concepts to integrate
14 green infrastructure and urban sustainability efforts; and

15 WHEREAS, in 2007 the Seattle Parks Foundation updated the 1990 Bands of Green report to guide
16 collaborative efforts to improve Seattle's green connections, including recommendations
17 pertaining to Seattle's Department of Transportation and Department of Parks and Recreation;
18 and

19 WHEREAS, the Seattle Green Partnership was created in 2004 by Memorandum of Understanding
20 between the City of Seattle and the Cascade Land Conservancy to undertake a 20-year
21 coordinated effort, including city and private funding and a large amount of volunteer support, to
22 restore and maintain healthy urban forests; and

WHEREAS, Resolution 29370 adopted policies to guide the development of public access
improvements to shoreline street ends, which has led to a 2008 draft of a Shoreline Street End
Master Plan with identified implementation projects; and

WHEREAS, Resolution 30194 adopted a Five-Year Strategic Plan as guidance for the expansion of
Seattle's community gardening program and actions to implement the plan; and



1 WHEREAS, in Resolution 29681, the City Council endorsed the 1997 Joint Athletic Facilities
Development Program identifying priority athletic field and gymnasium improvements on City
and Seattle School District property consistent with applicable adopted plans and the public
process conducted by the Department of Parks and Recreation’s Sportsfield Review Committee;
and

2 WHEREAS, the Council adopted Resolution 31019 in April 2008 establishing goals, creating a policy
3 framework and identifying actions for the purpose of strengthening Seattle's food system
sustainability and security; and

4 WHEREAS, in Resolution 31055 the Council created the Parks and Green Spaces Levy Citizens’
5 Advisory Committee to ensure citizen participation in the development of a potential package of
6 parks, open space, boulevards, trails, green infrastructure, and recreation projects and a proposed
set of options to fund the package; and

7 WHEREAS, the Parks and Green Spaces Levy Citizens’ Advisory Committee, after being duly
8 appointed and after spending many hours in open meetings, receiving public testimony and
deliberating, has voted by a strong majority to recommend that the Council place before the
voters of Seattle a \$140 million six-year levy proposal; and

9 WHEREAS, the City will seek to leverage funds through collaboration with County, State, and Federal
10 sources and with private and non-profit organizations, including the Seattle Parks Foundation,
through the development of partnerships for purposes of enhancing the projects funded through
the levy lid lift; and

11 WHEREAS, interim financing may be needed prior to the receipt of tax receipts from the levy lid lift
12 proposed in this ordinance; NOW, THEREFORE,

13 BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

14 Section 1. Definitions. As used in this ordinance, the following words shall have the following
15 meanings:

16 "Green spaces" includes but is not limited to open space, greenbelts, greenspaces as defined in
17 Resolution 28653 (also known as the Greenspaces Policy Resolution), and other open areas.

18 "Neighborhood parks" includes but is not limited to existing parks, new parks identified in
19 neighborhood plans, new parks identified in the Seattle’s Parks and Recreation 2006 Development Plan,
20 and other properties purchased by the City for open-space and recreational purposes.



"Playfields" includes but is not limited to existing or new athletic fields, open play spaces, and similar areas, including spectator enhancements such as seating. Playfields does not include facilities designed for professional sports organizations.

Section 2. Levy of Additional Regular Property Taxes - Submittal. The City hereby submits to the qualified electors of the City a proposition as authorized by RCW 84.55.050 to exceed the levy limitation on regular property taxes contained in RCW 84.55.010 for property taxes levied in 2008 through 2013 for collection in 2009 through 2014, respectively, raising up to One Hundred Forty-Four Million Seven Hundred Twenty Thousand Dollars (\$144,720,000) in aggregate over a period of up to six (6) years. The proposition shall be limited so that the City shall not levy more than Twenty-Four Million One Hundred Twenty Thousand Dollars (\$24,120,000) in additional taxes each year. All the Levy Proceeds shall be used to acquire, develop, or restore, existing or new, parks, recreation facilities, cultural facilities, green spaces, playfields, trails, community gardens, and shoreline areas.. The taxes authorized by this proposition will be in addition to the maximum amount of regular property taxes the City would have been limited to by RCW 84.55.010 in the absence of voter approval under this ordinance, plus other authorized lid lifts. Pursuant to RCW 84.55.050(5), the maximum regular property taxes that may be levied in 2014 for collection in 2015 and in later years shall be computed as if the limit on regular property taxes had not been increased under this ordinance.

Section 3. Use of Funds. Proceeds and interest earnings from the additional taxes levied pursuant to this ordinance shall be applied as follows:

A. Categories, subcategories and projects: There are four major categories for funding: 1) Acquisition; 2) Development; 3) Environment; and 4) Opportunity Fund. These categories are



subdivided into subcategories, and projects, as shown in Attachment A to this ordinance, which is incorporated herein by reference. Each year as part of the annual budget process, the Superintendent of Parks and Recreation (the “Superintendent”) shall submit a proposed spending plan allocating expected additional taxes and interest earnings among the categories, subcategories, and projects for the coming year. Over the term of the levy, total funding from levy funds for each category and subcategory will be consistent with the amounts identified in Attachment A, unless the City Council by three-fourths (3/4) vote determines otherwise, after considering any recommendations that may have been made by the oversight committee established in Section 5.

1. The scope for each project will be defined in the City of Seattle’s Capital Improvement Program. Council anticipates that the proposed scopes of projects will be developed by the Department of Parks and Recreation through a community process, building upon already developed plans where they exist. Projects may be deleted only by a three-fourths (3/4) vote of the City Council after considering any recommendations that may have been made by the oversight committee established in Section 5. If the City Council approves deletion of a project, the Council may also approve substitution of a different project.

2. Subcategories in the Acquisition, Development and Environment categories shall be allocated from the 2008 Parks Levy Fund created by Section 4 up to the amounts shown as the respective subcategory allocations in Attachment A. The City may seek supplemental, matching or additional funds from other sources to pay all or part of the cost of a project and, if successful, may apply such funds to accomplishment thereof or to complement or enlarge a project. If all of the projects in an Acquisition, Development or Environment subcategory have been completed or deleted and additional taxes collected under this ordinance (and any interest earnings thereon) that were allocated to



that subcategory remain unexpended, then those proceeds and earnings shall be added to the Opportunity Fund category.

1 3. Funds allocated to the Opportunity Fund category shall be used only as provided in
2 this subsection 3. Projects identified by neighborhood and community groups may be funded as part of
3 the Opportunity Fund category by ordinance, after City Council consideration of any recommendations
4 that may have been made by the oversight committee established in Section 5. Opportunity Fund
5 resources can be used to pay for projects including, but not limited to, the acquisition and/or
6 development of neighborhood parks, community gardens, P-Patches, off-leash areas, trails, and green
7 spaces. In making its recommendations regarding the funding of Opportunity Fund projects, the
8 oversight committee will consider the following criteria.

- 9 a. Has the project been subject to a public review process or is it consistent with
10 approved plans, such as a neighborhood plan or a watershed plan?
- 11 b. Does the project address a park or open space deficiency or underserved community?
- 12 c. Is the project in an area experiencing growth, particularly an urban village or urban
13 center?
- 14 d. Does the project address an immediate health or safety problem, or take advantage of
15 an opportunity that will be lost unless action is taken?
- 16 e. Does the project contribute to solving major challenges facing our community, such
17 as climate change, the health of our waterways, or growth management?
- 18 f. Does the project have the potential to leverage other resources through the actions of
19 other public agencies, funding from public, private or philanthropic partners, and/or
20 in-kind contributions of time and energy from citizen volunteers?
- 21
- 22



- g. Does the project result in significantly higher operating costs for the City?
- h. Does the project demonstrate new and creative methods to meet the community's needs for parks and green spaces? and/or
- i. Does the project demonstrate a high degree of neighborhood involvement and support?

B. Funds and appropriations unexpended at the end of any budget year shall automatically be carried over to the next budget year.

C. If the Council does not appropriate at least Twelve Million Dollars (\$12,000,000) in the annual budget for park and recreation capital purposes from resources other than the levy proceeds, the Council may not levy any revenues for collection in that budget year unless the City Council by a three-fourths (3/4) vote determines that a natural disaster or exigent economic circumstances prevents the Council from appropriating the money from other resources.

Section 4. Deposit of Proceeds. The additional taxes authorized under this ordinance shall be deposited into the 2008 Parks Levy Fund, which is hereby created in the City Treasury. Money in that Fund may be temporarily deposited or invested in such manner as may be lawful for the investment of City money and interest and other earnings shall be deposited in the Fund. The additional taxes and any interest or other earnings from their deposit or investment shall be applied solely for the projects authorized pursuant to this ordinance. The Finance Director is authorized to create other funds, subfunds, or accounts as may be needed to implement the purposes of this ordinance.

Section 5. Oversight Committee. The 2008 Parks and Green Spaces Levy Oversight Committee (“Oversight Committee”) is hereby established to review the expenditure of the additional tax proceeds and resultant interest earnings, to advise upon expenditures and allocations for the following year, and to



1 make recommendations on the implementation of particular projects and on any reallocations. Unless
2 changed by a majority of the Committee, the Committee will meet at least bi-monthly with the
3 Superintendent or his/her designee, beginning in the calendar quarter following the successful passage of
4 the levy lid lift.

5 The oversight committee shall consist of sixteen members, and shall include representatives from
6 the following categories: (a) six (6) committee members shall be Seattle residents representing diverse
7 geographic areas; (b) one (1) committee member shall be a member of the Board of Parks
8 Commissioners; and (c) the remaining nine (9) committee members shall be selected from among the
9 diverse constituencies served by and interested in the projects to be funded by this measure. The mayor
10 and city council each shall appoint eight oversight committee members. Four of the initial oversight
11 committee appointees shall be chosen from among the Park and Green Spaces Levy Citizens' Advisory
12 Committee; two of these members shall be chosen by the mayor, and two by the city council. Upon the
13 resignation, retirement, death incapacity or removal of an oversight committee member, the appointing
14 authority shall appoint a replacement to serve the balance of the term. All oversight committee
15 members appointed or reappointed by the mayor, including replacements, are subject to confirmation by
16 the City Council. Oversight committee members shall be appointed to three (3) year staggered terms
17 subject to reappointment, except that five (5) members of the body shall be initially appointed for a
18 single year term, five (5) members for a two (2) year term, and a the remainder for a three (3) year term.
19 Members shall be subject to removal by their appointing authority. Members shall serve without pay,
20 but may be reimbursed their expenses, including payments for child care while attending meetings. The
21 Oversight Committee will adopt criteria, including but not necessarily limited to those listed in Section
22 3, for making its recommendations concerning the Opportunity Fund category and will make



1 recommendations to the Superintendent, Mayor, and City Council. The Oversight Committee may
2 adopt rules for its own procedures, including quorum requirements and the frequency of meetings. The
3 Oversight Committee will make annual reports to the Mayor and City Council and will prepare a mid-
4 point report to the citizens of Seattle. The Department of Parks and Recreation shall provide staff and
5 logistical support for the Oversight Committee. The Oversight Committee shall continue in existence
6 through December 31, 2014, and thereafter if so provided by ordinance.

7 Section 6. Bond and Notes. To the extent permitted by applicable law the City may issue bonds,
8 notes, or other evidences of indebtedness payable wholly or in part from the proceeds of the additional
9 taxes authorized under this ordinance, and apply such tax proceeds to the payment of principal of,
10 interest on, and premium (if any) on such bonds, notes, or other evidences of indebtedness and to the
11 payment of costs associated with them.

12 Section 7. Election - Ballot Title. The King County Director of Records and Elections, as ex
13 officio supervisor of elections, is hereby requested to conduct a special election, which the City hereby
14 calls pursuant to RCW 84.55.050, to be held in conjunction with the state-wide general election on
15 November 4, 2008, and to submit to the qualified electors of the City the proposition set forth herein.

16 The City Clerk is hereby authorized and directed not less than eighty-four days prior to
17 November 4, 2008, to certify the proposition to the King County Director of Records and Elections in
18 the following form or as modified by the City Attorney pursuant to RCW 29A.26.071:

19 CITY OF SEATTLE

20 PROPOSITION NO. _

21 The City of Seattle's Proposition _ concerns increased property taxes for six years for parks purposes.
22



1 If approved, this proposition would fund acquiring, developing and restoring parks, recreation facilities,
2 cultural facilities, green spaces, playfields, trails, community gardens, and shoreline areas as provided in
3 Ordinance ____ . It would authorize regular property taxes higher than RCW 84.55 limits, allowing
4 collection of up to \$24,120,000 in additional taxes in 2009 (up to \$144,720,000 over six years). Taxes
5 collected in 2009 would be limited to \$3.67 per \$1,000 of assessed value, including approximately \$0.18
6 of additional taxes...

7 Should this levy lid lift be approved?

8 Should this levy lid lift be approved?

9 Levy, Yes

10 Levy, No

11 Those in favor shall vote "Yes"; those opposed shall mark their ballots "No".

12 Section 8. Severability. In the event any one or more of the provisions of this ordinance shall
13 for any reason be held to be invalid, such invalidity shall not affect any other provision of this ordinance
14 or the levy of the additional taxes authorized herein, but this ordinance and the authority to levy those
15 taxes shall be construed and enforced as if such invalid provisions had not been contained herein; and
16 any provision which shall for any reason be held by reason of its extent to be invalid shall be deemed to
17 be in effect to the extent permitted by law.

18 Section 9. Ratification. The City Clerk's certification to the King County Director of Records
19 and Elections of the proposition referred to in section 7 and any other acts taken after the passage of this
20 ordinance and consistent with its authority, are hereby ratified and confirmed.
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22



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Section 10. Effective Date. This ordinance shall take effect and be in force immediately upon its approval by the Mayor or, if not approved and returned by the Mayor within ten (10) days after presentation, then on the eleventh (11th) day after its presentation to the Mayor or, if vetoed by the Mayor, then immediately after its passage over his veto.

Passed by the City Council the ____ day of _____, 2008, and signed by me in open session in authentication of its passage this ____ day of _____, 2008.

President _____ of the City Council

Approved by me this ____ day of _____, 2008.

Gregory J. Nickels, Mayor

Filed by me this ____ day of _____, 2008.

City Clerk

(Seal)

Attachment A: Allocations for Subcategories and Projects



ATTACHMENT A LEVY ALLOCATIONS FOR SUBCATEGORIES AND PROJECTS

| | |
|-------------------------------|----------------------|
| Levy Lid Lift Proceeds | \$144,720,000 |
| Estimated Interest Earnings | \$ 1,148,000 |
| TOTAL SOURCES OF FUNDS | \$145,841,000 |

TOTAL USES OF FUNDS

ACQUISITION

The Acquisition category includes acquisition of two types of properties and is thus divided into two sub-categories: Neighborhood Park Acquisition and Green Space Acquisition. Final allocations among projects and budgetary appropriations for projects that do not show an allocation below will be made by the City Council after considering any recommendations that are made by the oversight committee established in Section 5 of Ordinance _____.

Neighborhood Park Acquisition: This subcategory includes the acquisition of properties in areas that have been identified in the Parks and Recreation 2006 Development Plan and Gap Analysis as being deficient relative to the City's comprehensive plan goals. It is anticipated that the acquisition funding provided by the levy will be supplemented by funding from other sources. However, funding may still prove to be insufficient to complete acquisitions in all of the locations listed below.

| | Allocation |
|---|------------|
| 12 th Avenue Urban Center Village | |
| Ballard Hub Urban Village | |
| Belltown Urban Center Village | |
| Bitter Lake Hub Urban Village | |
| Capitol Hill Urban Center Village | |
| Chinatown-International District Urban Center Village | |
| Commercial Core Urban Center Village | |
| Denny Triangle Urban Center Village | |
| First Hill Urban Center Village | |
| Fremont Hub Urban Village | |
| Greenwood-Phinney Ridge Residential Urban Village | |
| Lake City Urban Village | |
| Morgan Junction Residential Urban Village | |
| North Rainier Hub Urban Village | |
| Ravenna Urban Center Village | |
| University Urban Center Village | |
| West Seattle Junction Hub Urban Village | |



| | |
|---|---------------------|
| Westwood-Highland Residential Urban Village | |
| Wedgwood Neighborhood northeast of Dahl Playfield | |
| Beach Drive area northwest of Morgan Junction | |
| Sub-Category Total | \$24,000,000 |

Green Space Acquisition: This subcategory includes acquisition of properties to fill gaps in existing public ownership and preserve continuity within the City's designated green spaces. Acquisitions will target critical properties in the following locations and in other designated green spaces:

| | Allocation |
|--------------------------------|--------------------|
| Arroyos Natural Area | |
| East Duwamish Greenbelt | |
| Duwamish Head Greenbelt | |
| Northeast Queen Anne Greenbelt | |
| Ravenna Woods | |
| Thornton Creek Watershed | |
| West Duwamish Greenbelt | |
| Sub-Category Total | \$6,000,000 |

INFLATION ADJUSTMENT FOR ACQUISITION CATEGORY **\$4,097,000**

TOTAL FOR ACQUISITION **\$34,097,000**



DEVELOPMENT

The Development category includes five subcategories - development or restoration of 1) Neighborhood Parks and Playgrounds, 2) Cultural Facilities, 3) Playfields, 4) Major Neighborhood Parks, and 5) Trails.

Neighborhood Parks and Playgrounds: This subcategory includes improvements to 23 neighborhood playgrounds to bring them up to safety standards, development of parks on top of 4 water reservoir lids, development of 4 skateparks and 3 spray parks, and development of 8 specific neighborhood parks.

| | Allocation |
|---|-------------------|
| Playground Renovations: <i>Improve and address safety issues at playgrounds throughout the city.</i> | |
| Atlantic St. | \$350,000 |
| Bayview | \$250,000 |
| Beacon Hill | \$180,000 |
| Bhy Kracke | \$150,000 |
| Brighton | \$450,000 |
| Fairmount | \$170,000 |
| Gas Works | \$1,400,000 |
| Golden Gardens | \$500,000 |
| International District | \$500,000 |
| John C. Little | \$300,000 |
| Laurelhurst Playfield | \$400,000 |
| Lawton | \$300,000 |
| Maple Leaf | \$450,000 |
| Matthews Beach | \$450,000 |
| Montlake | \$550,000 |
| Northacres | \$550,000 |
| Rainier Playfield | \$600,000 |
| Ross Playground | \$450,000 |
| Roxhill Park | \$450,000 |
| Sandel Playground | \$350,000 |
| Seward Park | \$450,000 |
| Volunteer Park | \$800,000 |
| Woodland | \$350,000 |
| Reservoir Park Development: <i>Develop parks on new reservoir lids and/or acquire land to extend the reservoir parks</i> | |
| Maple Leaf Reservoir | \$5,000,000 |
| West Seattle Reservoir | \$3,000,000 |
| Myrtle Skatedot | \$250,000 |
| Skatepark Development: | |



| | Allocation |
|---|-------------------|
| <i>Develop new skateparks in accordance with the Citywide Skatepark Plan recommendations and priorities adopted by Resolution 30984.</i> | |
| Judkins Skatespot | \$600,000 |
| Roxhill Skatespot | \$600,000 |
| Spray Parks | |
| <i>Convert three wading pools to spray parks</i> | |
| Georgetown Wading Pool | \$400,000 |
| Two additional wading pools | \$400,000 |
| Northgate Urban Center Park <i>Development of first phase of new park north of Northgate Mall.</i> | \$2,500,000 |
| Hing Hay Park <i>Renovation of existing park and development of park on land acquired with 2000 parks and open space levy funds.</i> | \$3,000,000 |
| 7 th Elect Church Site <i>Development of park on land acquired with 2000 parks and open space levy funds.</i> | \$800,000 |
| Crown Hill Elementary <i>Development of park on land that is expected to be acquired from the Seattle School District.</i> | \$1,200,000 |
| Cedar Park <i>Renovation of Cedar Park in northeast Seattle on land acquired from the School District.</i> | \$500,000 |
| Chinook Beach Park <i>Completion of Chinook Beach Park in the Rainier Beach area - a south Lake Washington site where juvenile Chinook salmon will rear.</i> | \$100,000 |
| Marra-Desimone Park <i>Development of park, which includes the Marra Farm, Seattle's largest site for urban gardening, in accordance with long-range development plan.</i> | \$1,100,000 |
| Camp Long <i>Renovation of kitchen and upgrade of other aspects of this environmental learning center facility.</i> | \$1,000,000 |
| Othello Park <i>Safety and lighting improvement at Othello Park.</i> | \$250,000 |



| | Allocation |
|---|---------------------|
| Victor Steinbrueck Park <i>Improvements to public safety including but not limited to improving sight lines into the park, renovating seating, renovating the former children's play area, improving and expanding lighting, and upgrading landscaping.</i> | \$1,600,000 |
| Sub-Category Total | \$32,700,000 |

Citywide Parks Owned Cultural Facilities: This subcategory includes the following allocations to provide critical safety and operational improvements at city owned facilities.

| | Allocation |
|--|---------------------|
| Seattle Asian Art Museum <i>Renovations to the Seattle Asian Art Museum including seismic and HVAC upgrades to allow continued use of the facility as a home for the Museum at Volunteer Park. This project will pay for approximately 50 percent of the total anticipated costs of the renovations.</i> | \$9,000,000 |
| Langston Hughes Performing Arts Center <i>Seismic improvements to allow continued used as a performing arts and cultural center.</i> | \$2,500,000 |
| Sub-Category Total | \$11,500,000 |

Playfields: This subcategory includes restoration and renovation of existing playfields. Fields to be improved are part of a citywide system serving all of Seattle

| | Allocation |
|---|---------------------|
| Lower Woodland Playfield #7 <i>Renovate this lit sand field to provide synthetic turf and more energy efficient lighting.</i> | \$2,800,000 |
| Lower Woodland Playfield #2 <i>Renovate this lit sand field to provide synthetic turf.</i> | \$2,400,000 |
| Delridge Playfield <i>Renovate this lit sand field to provide synthetic turf.</i> | \$3,200,000 |
| Genesee Playfield #1 <i>Renovate this lit sand field to provide synthetic turf.</i> | \$2,100,000 |
| Sub-Category Total | \$10,500,000 |



Major Neighborhood Parks: This subcategory includes the following allocations to further develop major park sites and/or destination park facilities in accord with master plans. The funds, along with other leveraged funds, will accomplish the next phase of development at these sites.

| | Allocation |
|---|---------------------|
| Jefferson Park Development | |
| <i>Further implementation of Jefferson Park Master Plan.</i> | \$5,000,000 |
| <i>Construct a district skate park facility at Jefferson Park.</i> | \$1,000,000 |
| Washington Park Arboretum Improvements <i>Further implementation of Arboretum Master Plan including projects such as the Pacific Connections Garden, trails, and other improvements.</i> | \$2,500,000 |
| Magnuson Park Improvements <i>Improvements to shoreline access and development of a bicycle pathway to the 65th Street entrance.</i> | \$500,000 |
| Children's Play Garden <i>Garden and play area being developed for severely handicapped children. This funding would create working garden portion of this facility.</i> | \$950,000 |
| Discovery Park <i>Restore Capehart site to green space including slab and roadway demolition and removal, grading and seeding.</i> | \$1,000,000 |
| Sub-Category Total | \$10,950,000 |

Trails: This subcategory includes projects to develop and expand Seattle's urban trail system.

| | Allocation |
|--|--------------------|
| Burke Gilman Trail <i>Complete Burke-Gilman Trail through Ballard. This funding could cover 50% of the cost, with the expectation that the remaining funding would come from SDOT or other sources.</i> | \$3,750,000 |
| West Duwamish Trail Development <i>Create a linear park, including bicycle and trail improvements along the Duwamish River</i> | \$2,000,000 |
| Lake to Bay Trail (formerly Potlatch Trail) <i>Construct Thomas Street Overpass between Myrtle Edwards Park and Queen Anne as first phase of bicycle/pedestrian trail from Myrtle Edwards Park to Lake Union.</i> | \$1,500,000 |
| Sub-Category Total | \$7,250,000 |



INFLATION ADJUSTMENT FOR DEVELOPMENT CATEGORY: **\$15,835,000**

TOTAL FOR DEVELOPMENT: **\$88,735,000**

ENVIRONMENT

The Environment category includes three sub-categories: Forest and Stream Restoration; Community Food Gardens and P-Patches; and Shoreline Access. Final allocations among projects and budgetary appropriations for projects that do not show an allocation below will be made by the City Council after considering any recommendations that are made by the oversight committee established in Section 5 of Ordinance _____.

| | Allocation |
|---|-------------------|
| <p>Forest and Stream Restoration – Green Seattle Partnership <i>Fund work of the Green Seattle Partnership, which allows the City to leverage the work of the Cascade Land Conservancy to re-establish healthy urban forests on city-owned property. Potential project locations include: West Duwamish Greenbelt; Longfellow Creek; Ravenna Park; Burke Gilman Trail; and Cheasty Greenspace.</i></p> | \$3,500,000 |
| <p>Forest and Stream Restoration – Kiwanis Ravine <i>Restore habitat in Kiwanis Ravine, which is the location of a major heron rookery.</i></p> | \$600,000 |
| <p>Community Gardens <i>Fund the acquisition and development of one new Community Garden or P-Patch and the development of Community Gardens or P-Patches on existing City-owned property (on an anticipated three sites). The project will focus on the following neighborhoods, but may include others as opportunities arise: Ballard, Queen Anne, Rainier Valley, and West Seattle.</i></p> | \$2,000,000 |
| <p>Shoreline Access <i>Develop existing City-owned street-ends to provide publicly accessible shoreline. Potential project locations include: NE 135th Street; NE 130th Street; Eastlake Avenue NE/University Bridge; 109/McGraw Street; 20th Avenue NW; 26/S. Fidalgo Street; 75th Avenue S.; 72nd Avenue S.; Spokane Street; SW Bronson Way; Spokane Street; and S. Riverside Drive, but may include other sites as well. It is anticipated that the shoreline access funding provided by the levy will be supplemented by funding from other sources. However, funding may still prove to be insufficient to complete the number of projects listed here.</i></p> | \$500,000 |



| | |
|---------------------------|--------------------|
| Sub-Category Total | \$6,600,000 |
|---------------------------|--------------------|

INFLATION ADJUSTMENT FOR ENVIRONMENT CATEGORY: **\$1,409,000**

TOTAL FOR ENVIRONMENT CATEGORY **\$8,009,000**

OPPORTUNITY FUND

The Opportunity Fund category provides funding to acquisition and development projects identified by neighborhood and community groups.

TOTAL FOR OPPORTUNITY FUND: **\$15,000,000**

TOTAL USES OF FUNDS **\$145,841,000**



FISCAL NOTE FOR CAPITAL PROJECTS ONLY

| Department: | Contact Person/Phone: | DOF Analyst/Phone: |
|--------------------|--|---------------------------|
| Legislative | Ben Noble / 4-8160 Norm Schwab / 4-9292 | _____ |

Legislation Title: AN ORDINANCE relating to additional regular property taxes; providing for the submission to the qualified electors of the City at a special election on November 4, 2008, of a proposition authorizing the City to levy regular property taxes for up to six (6) years in excess of the limitation on levies in Chapter 84.55 RCW for the purposes of acquiring, developing, or restoring, existing or new, parks, recreation facilities, cultural facilities, green spaces, playfields, trails, community gardens, and shoreline areas; providing for interim financing pending tax receipts; creating a citizens levy oversight committee; creating a new fund; and ratifying and confirming certain prior acts.

Summary of the Legislation:

This legislation would submit to the voters of Seattle a proposal for \$144.7 million, six-year property tax levy for the purpose of improving and expanding the city’s parks and green spaces. This levy proposal would represent a continuation of the capital funding portion of the 2000 “Pro-Parks” Levy. This previous levy raised a total of \$198 million over 8 years, but roughly \$138 million of this total was for capital purposes, with the remaining \$60 million dedicated to operations and programming.

Additional details about the overall levy are provided below, but the following table summarizes the funding that is proposed for each of the major project categories.

| Levy Category | Funding (\$ M) |
|---|-----------------------|
| Acquisition | \$34.1 |
| Development | \$88.7 |
| Environmental Restoration and Stewardship | \$8.0 |
| Opportunity Fund | \$15.0 |
| Total | \$145.8* |

* The \$144.7 million in levy revenues will be supplemented by roughly \$1.1 million in interest earnings to provide total sources of approximately \$145.8 million.

The levy specifies funding at the category and sub-category level, and a ¾ vote of the Council is necessary to adjust funding from these base levels.

An Oversight Committee will be appointed to oversee implementation of the levy and to make recommendations about annual spending plans. In addition, the Oversight Committee will make recommendations regarding the allocation of the Opportunity Fund dollars.



- Please check any of the following that apply:

 This legislation creates, funds, or anticipates a new CIP Project. (Please note whether the current CIP is being amended through this ordinance, or provide the Ordinance or Council Bill number of the separate legislation that has amended/is amending the CIP.)

 This legislation does not have any financial implications. (Stop here and delete the remainder of this document prior to saving and printing.)

 X **This legislation has financial implications.** (Please complete all relevant sections that follow.)

Background:

Levy Advisory Committee

In mid- April 2008, the Seattle City Council adopted Resolution 31055, creating the Parks and Green Spaces Citizen’s Advisory Committee to develop a potential ballot package of parks, open space, boulevards, trails, green infrastructure, and recreation projects. The resolution directed the Committee to:

- Review data and information about potential park, recreation, and open space capital projects for all ages.
- Review and comment on criteria for project selection and assist in combining projects into various options for Council’s consideration.
- Review draft project packages prepared by Council staff and consultants and provide comments and/or recommendations for Council consideration.
- Conduct outreach to the broader public to gather recommendations and comments.
- Advise the Council on the pros and cons for moving forward with a possible ballot measure in 2008 to replace the current parks levy, which expires at the end of this year.
- Prepare and submit a final report with findings to the Council by June 30, 2008.

Twenty-nine community leaders were appointed by the Council to serve on the Committee representing a broad spectrum of community interests. These members met a total of seven times over the period from April through June. In addition, the Committee held four public outreach sessions to solicit public input about a potential parks levy.

Staff supported the deliberations of the Committee members as they began to sort through the many hundreds of potential projects that have been identified in one or more City planning documents. To guide their evaluation of these projects, the Committee established the following two-tiered criteria:



Threshold Criteria for All Projects

- Has the project been vetted through a public review process or recognized in an adopted City plan?
- Can the project be substantially completed within six years?

Proposed Project Selection Criteria

- Public Benefit – what needs and goals will be served by the project?
- Equity – does the project offer benefits to underserved geographic areas or demographic groups?
- Urgency – does the project address immediate public safety issue, or does it represent a potential ‘lost’ opportunity if action is not taken?
- Public Support – is there evidence the project would generate voter enthusiasm and community support?
- Environmental Sustainability – does the project help make Seattle a more sustainable community?
- Financing & Leverage – are there additional resources that the project will likely attract?

Projects within each major category were ranked against these criteria. The Committee then debated tradeoffs between and among the larger categories, and further debated the merit of certain specific projects.

Ballot Timing

Consistent with the charge from the City Council, the Committee also spent time debating the pros and cons of placing a ballot measure before the voters in 2008, versus delaying to some point in future. A summary of this discussion is provided in the Committee’s report.

Committee Recommendation

Ultimately, the Committee put forward a recommendation for a \$140 million six-year levy, and suggested that such a measure be put before the voters in November of 2008. The Committee’s specific funding recommendations closely match those that would be authorized by the proposed levy. The proposed legislation includes all of their recommendations, but adds funding for Victor Steinbrueck Park and Discovery Park, and increases funding for the Maple Leaf Reservoir and Jefferson Park projects. Attachment A to the ordinance summarizes the over-arching categories, subcategories and specific projects that would be funded by the levy.

Levy Components:

The levy includes four major categories:

1. **Acquisition** – The Acquisition category includes acquisition of two types of properties and is thus divided into two sub-categories: Neighborhood Park Acquisition and Green Space



Acquisition.

2. **Development Category** – The Development category includes five subcategories - development or restoration of 1) Neighborhood Parks and Playgrounds, 2) Cultural Facilities, 3) Playfields, 4) Major Neighborhood Parks, and 5) Trails.
3. **Environment** - The Environment category includes three sub-categories: Forest and Stream Restoration; Community Food Gardens and P-Patches; and Shoreline Access.
4. **Opportunity Fund** – The opportunity fund will provide financial support for acquisition and development projects that are identified by citizen groups and evaluated through a competitive process. Specific evaluation criteria are identified in the ordinance.

Additional detail about each of these categories and the associated sub-categories and individual projects is provided in Attachment A to the ordinance.

Oversight Committee:

The legislation calls for the appointment of a sixteen member Oversight Committee (the Committee). The Committee and the appointment of its members are structure as follows:

- The Mayor and Council each appoint eight members;
- The Mayoral appointments are subject to Council confirmation;
- Members are appointed to staggered 3-year terms;
- Six members are to be selected to represent diverse geographic areas;
- One member will be from the Board of Parks Commissioners;
- The remaining nine members will be selected to represent constituencies served by the levy; and
- Four of the initial members will be chosen from the Citizen’s Advisory Committee.

The Committee will meet “to review the expenditure of the additional tax proceeds and resultant interest earnings, to advise upon expenditures and allocations for the following year, and to make recommendations on the implementation of particular projects and on any reallocations.” In addition, the Committee is responsible for making recommendations regarding the projects to be paid for by the levy’s Opportunity Fund. The Oversight Committee will also make annual reports to the Mayor and City Council and will prepare a mid-point report to the citizens of Seattle.

Spending Plan, Future Appropriations and Funding Source:

Exhibit A provides a seven-year financial plan for the receipt and expenditure of levy resources. The plan is not based on a specific implementation schedule for each of the levy-funded projects, but rather is based on a “pay-as-you-go” allocation of the available levy proceeds to each of the categories and sub-categories. The plan assumes that any unexpended balances will earn interest at a rate of just under four percent year. In total, just over \$1 million in interest earnings is anticipated over the six-years of the levy.

The spending projected for each year does not exactly match annual revenue receipts because the



years. Existing funding sources are sufficient to provide the capital resources needed for the types of development and acquisition proposed for the levy. Without levy funding, alternative resources will likely need to be directed toward certain rehabilitation projects – namely Seattle Asian Art Museum and the Langston Hughes Performing Arts Center – some time in the near future.

What are the possible alternatives to the legislation that could achieve the same or similar objectives?:

Existing City revenues are insufficient to fund all the levy projects. Voter-approved taxes of some form are therefore necessary to implement these projects. A Metropolitan Park District, which could create an on-going dedicated levy for parks and recreation purposes, could also provide the necessary funding. However, implementation of such a district within the City of Seattle would also require voter-approval.

Is the legislation subject to public hearing requirements?:

No, but the Council has scheduled two public hearings, and the Citizen’s Advisory Committee held four additional public meeting as well.

Please list attachments to the fiscal note below:

Exhibit A: 2008 Parks and Green Spaces Levy Financial Model

Exhibit B: Incremental O&M Costs for Levy Projects



Exhibit B to Fiscal Note: Incremental O&M Costs for Levy Projects

| New Parks & Facilities | Number of Facilities | Annual O&M Costs per Facility | Total Cost - 2008 Dollars | Source |
|--|----------------------|-------------------------------|---------------------------|--|
| Neighborhood Park Acquisitions | 19 | \$10,000 | \$190,000 | Based on review of fiscal notes from recent acquisitions, \$10K is a conservative figure for O&M at each site before development into a neighborhood park. Does NOT include future O&M costs once site is developed into a park. |
| Greenspace Acquisitions | 10 | \$10,000 | \$100,000 | \$10,000 is from Fiscal Note for recent Saint Marks Greenbelt Acquisition. Exact number of acquisitions unknown. |
| Reservoir Lid Developments | 2 | \$110,000 | \$220,000 | Cost figure is based on estimates from the 2008-13 CIP for Jefferson park and Myrtle reservoir development. Reservoir projects include Maple Leaf and West Seattle. (Jefferson Parks costs are listed separately, below.) |
| Jefferson Park | 1 | \$50,000 | \$50,000 | Costs are related to Jefferson Park. Per the 2008-2013 CIP, the O&M costs for the full build out of Jefferson Park are \$110,000. The \$50,000 figure here is related to the incremental development that would be funded by the Levy. |
| District Skate Park at Jefferson | 1 | \$25,000 | \$25,000 | Cost figure is from Lower Woodland Skatepark - see adopted 2008-13 CIP. |
| Discovery Park - Capehart | 1 | \$50,000 | \$50,000 | Staff estimate of cost for on-going maintenance of park area to be restored by levy funds. |
| Skatedots | 1 | \$10,000 | \$10,000 | Skatedots are roughly 1/3 the size of District Skate Park. To be conservative estimate is 40% of the \$25K for O&M figure for the District Park at Lower Woodland - see 2008-2013 CIP. |
| Skate parks | 2 | \$25,000 | \$50,000 | Cost figure is from Lower Woodland Skatepark - see adopted 2008-13 CIP. |
| Spray Parks | 3 | Savings | Savings | Somewhat less expensive to operate than a wading pool. Exact savings are unknown, but likely modest. |
| Neighborhood Park Development | 5 | \$40,000 | \$200,000 | Cost figure is from Fiscal Note for Recent Hing Hay Park acquisition. New parks include Northgate, Hing Hay, Whittier, Crown Hill and Marra-Desimore. |
| Playfields | 4 | \$5,000 | \$20,000 | This is the incremental costs associated with the O&M of artificial turf (versus sand). 2008-2013 CIP shows \$2,000 for Washington Park playfield redevelopment. \$5,000 is designed to be purposefully conservative. |
| Bike Trail Projects | 3 | \$20,000 | \$60,000 | 2008-2013 CIP shows \$20,000 in O&M associated with the completion of the Burke Gillman trail. |
| Kiwanis Ravine Trail | 1 | \$5,000 | \$5,000 | Staff estimate. |
| Playgrounds (including Children's Play Garden) | 24 | \$5,000 | \$120,000 | Figures from 2008-2013 CIP range from \$3,000 for Ravenna playground to \$9,000 for Jefferson playground. |
| P-Patches | 5 | \$10,000 | \$50,000 | Recent fiscal note regarding Hillman City P-patch indicates that fees cover half of city's utility costs, but some administrative overhead is anticipated |
| Reforestation | 1 | \$300,000 | \$300,000 | Based on Figures in 2008-2013 CIP for implementation of Seattle Green Partnership. |
| Street ends | 10 | \$10,000 | \$100,000 | Staff estimate. Number of street ends to be developed is uncertain. |
| Total | | | \$1,550,000 | |

Key Assumptions
Annual Inflation = 5.0%

| Year | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 |
|--|-----------------|------------------|------------------|--------------------|--------------------|--------------------|--------------------|
| Cumulative Inflation Since 2008 (5% per year) | 5.0% | 10.3% | 15.8% | 21.6% | 27.6% | 34.0% | 40.7% |
| O&M Costs - 2008 Dollars | \$83,138 | \$362,926 | \$706,082 | \$1,007,227 | \$1,266,028 | \$1,487,858 | \$1,550,000 |
| O&M Costs - Year of Expenditure Dollars | \$87,000 | \$400,000 | \$817,000 | \$1,224,000 | \$1,616,000 | \$1,994,000 | \$2,181,000 |



Exhibit A to Fiscal Note: 2008 Parks and Green Spaces Levy Financial Model



Key Assumptions

Annual Inflation = 5.0%
 Annual Interest Earnings = 3.9%

Inflation:

| | | | | | | | |
|---------------------------------|------|-------|-------|-------|-------|-------|-------|
| Levy Year | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| Cumulative Inflation Since 2008 | 5.0% | 10.3% | 15.8% | 21.6% | 27.6% | 34.0% | 40.7% |

Revenues:

| | | | | | | | | |
|--|----------|----------|----------|----------|----------|----------|------|-----------|
| Year | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | Total |
| Nominal Tax Revenues (\$ '000) | \$24,120 | \$24,120 | \$24,120 | \$24,120 | \$24,120 | \$24,120 | \$0 | \$144,720 |
| Buying Power in 2008 dollars (\$ '000) | \$22,971 | \$21,878 | \$20,836 | \$19,844 | \$18,899 | \$17,999 | \$0 | \$122,426 |

Modeling Delinquency:

| | | | | | | | | | |
|--|-------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|------------------|
| Levy Recovery (Accounting for Delinquency) | 97.5% | \$23,517 | \$23,517 | \$23,517 | \$23,517 | \$23,517 | \$23,517 | 0 | |
| Cumulative Assessment | | \$24,120 | \$48,240 | \$72,360 | \$96,480 | \$120,600 | \$144,720 | \$1,187 | |
| Cumulative Recovery | | \$23,517 | \$47,336 | \$71,305 | \$95,349 | \$119,432 | \$143,533 | \$144,720 | |
| Net Available Revenues | | \$23,517 | \$23,819 | \$23,969 | \$24,045 | \$24,082 | \$24,101 | \$1,187 | \$144,720 |

Projected Resources

| | | | | | | | |
|--|-----------|------------|------------|------------|------------|------------|-----------|
| Available Levy Revenues | \$23,517 | \$23,819 | \$23,969 | \$24,045 | \$24,082 | \$24,101 | \$1,187 |
| Unexpended Balances from Previous Year | \$0 | \$15,925 | \$13,915 | \$5,901 | \$1,679 | \$1,392 | \$4,660 |
| Expenditures | (\$7,823) | (\$26,326) | (\$32,288) | (\$28,335) | (\$24,351) | (\$20,872) | (\$5,847) |
| Interest Earnings | \$231 | \$497 | \$304 | \$69 | (\$18) | \$39 | \$39 |
| Year-end Balance | \$15,925 | \$13,915 | \$5,901 | \$1,679 | \$1,392 | \$4,660 | \$0 |

Projected Spending by Categories

1) Acquisition 23.4%

| | | | | | | | | |
|-------------------------------------|----------------|----------------|----------------|-----------------|----------------|--------------|------------|-----------------|
| Planned Spending - Nominal | | | | | | | | |
| Parks | \$2,400 | \$7,000 | \$7,000 | \$7,000 | \$600 | \$0 | \$0 | \$24,000 |
| Green Space | \$500 | \$1,000 | \$1,250 | \$1,500 | \$1,500 | \$250 | \$0 | \$6,000 |
| Inflation Allowance | \$145 | \$820 | \$1,300 | \$1,832 | \$0 | \$0 | \$0 | \$4,097 |
| Total - Acquisition Spending | \$3,045 | \$8,820 | \$9,550 | \$10,332 | \$2,100 | \$250 | \$0 | \$34,097 |



2) Development

60.8%

| | | | | | | | | | | |
|--|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|-----------------|--|--|
| Planned Spending | | | | | | | | | | |
| Neighborhood Parks and Playgrounds | \$2,000 | \$3,100 | \$5,750 | \$6,000 | \$7,000 | \$6,750 | \$2,100 | \$32,700 | | |
| Parks-owned Cultural Facilities | \$1,000 | \$4,500 | \$4,500 | \$1,000 | \$500 | \$0 | \$0 | \$11,500 | | |
| Playfields | \$0 | \$1,500 | \$1,500 | \$2,000 | \$2,500 | \$2,500 | \$500 | \$10,500 | | |
| Major Neighborhood Parks | \$800 | \$1,200 | \$2,600 | \$2,700 | \$1,600 | \$1,200 | \$850 | \$10,950 | | |
| Trails, Boulevards and Green Connections | \$500 | \$1,000 | \$1,200 | \$1,200 | \$1,500 | \$1,500 | \$350 | \$7,250 | | |
| Inflation Allowance | \$215 | \$1,158 | \$2,451 | \$2,780 | \$3,619 | \$4,064 | \$1,547 | \$15,835 | | |
| Total - Development Spending | \$4,515 | \$12,458 | \$18,001 | \$15,680 | \$16,719 | \$16,014 | \$5,347 | \$88,735 | | |

3) Environment

5.5%

| | | | | | | | | | | |
|---------------------------------------|--------------|----------------|----------------|----------------|----------------|----------------|------------|----------------|--|--|
| Planned Spending | | | | | | | | | | |
| Habitat and Forest Restoration | \$0 | \$500 | \$1,050 | \$1,050 | \$750 | \$750 | \$0 | \$4,100 | | |
| Shoreline Access | \$0 | \$100 | \$100 | \$100 | \$100 | \$100 | \$0 | \$500 | | |
| Community Gardens and P-Patches | \$250 | \$350 | \$350 | \$350 | \$350 | \$350 | \$0 | \$2,000 | | |
| Inflation Allowance | \$13 | \$97 | \$236 | \$323 | \$332 | \$408 | \$0 | \$1,409 | | |
| Total - Environmental Spending | \$263 | \$1,047 | \$1,736 | \$1,823 | \$1,532 | \$1,608 | \$0 | \$8,009 | | |

4) Opportunity Fund

10.3%

| | | | | | | | | | | |
|---|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|------------------|--|--|
| Planned Spending | | | | | | | | | | |
| Acquisition and Development Opportunity Funds | \$0 | \$2,000 | \$1,500 | \$250 | \$2,000 | \$1,500 | \$250 | \$7,500 | | |
| Development | \$0 | \$2,000 | \$1,500 | \$250 | \$2,000 | \$1,500 | \$250 | \$7,500 | | |
| Total - Opportunity Fund Spending | \$0 | \$4,000 | \$3,000 | \$500 | \$4,000 | \$3,000 | \$500 | \$15,000 | | |
| Grand Total of All Levy Spending | \$7,823 | \$26,326 | \$32,288 | \$28,335 | \$24,351 | \$20,872 | \$5,847 | \$145,841 | | |

STATE OF WASHINGTON – KING COUNTY

--SS.

227452

CITY OF SEATTLE, CLERKS OFFICE

No. TITLE ONLY

Affidavit of Publication

The undersigned, on oath states that he is an authorized representative of The Daily Journal of Commerce, a daily newspaper, which newspaper is a legal newspaper of general circulation and it is now and has been for more than six months prior to the date of publication hereinafter referred to, published in the English language continuously as a daily newspaper in Seattle, King County, Washington, and it is now and during all of said time was printed in an office maintained at the aforesaid place of publication of this newspaper. The Daily Journal of Commerce was on the 12th day of June, 1941, approved as a legal newspaper by the Superior Court of King County.

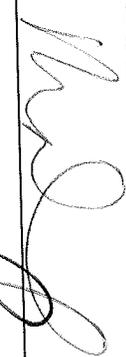
The notice in the exact form annexed, was published in regular issues of The Daily Journal of Commerce, which was regularly distributed to its subscribers during the below stated period. The annexed notice, a

CT:122743,746-749

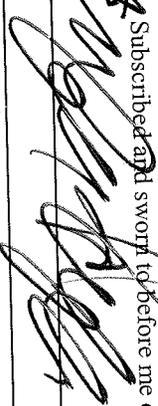
was published on

08/04/08

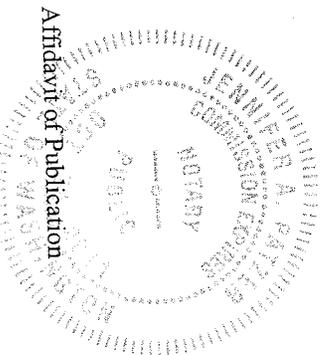
The amount of the fee charged for the foregoing publication is the sum of \$ 126.45, which amount has been paid in full.



Subscribed and sworn to before me on
08/04/08



Notary public for the State of Washington,
residing in Seattle



Affidavit of Publication

State of Washington, King County

CITIZEN PUBLICATION

The full text of the following ordinances, passed by the City Council on July 21, 2008, and published here by title only, will be mailed, at no cost, on request for two months after this publication. For further information, contact the Seattle City Clerk at 864.8944.

ORDINANCE NO. 122748

AN ORDINANCE appropriating money to pay certain audited claims and ordering the payment thereof.

ORDINANCE NO. 122749

AN ORDINANCE relating to additional regular property taxes; providing for the submission to the qualified electors of the City at a special election on November 4, 2008, of a proposition authorizing the City to levy regular property taxes for up to six (6) years in excess of the limitation on levies in Chapter 84.55 RCW for the purposes of acquiring, developing or restoring parks, recreation facilities, cultural facilities, green spaces, playfields, trails, community gardens, and shoreline areas; providing for interim financing pending tax receipts; creating a citizens levy oversight committee; creating a new fund; and ratifying and confirming certain prior acts.

ORDINANCE NO. 122747

AN ORDINANCE relating to Educational and Developmental Services; approving amendments to an implementation and evaluation plan originally approved by Ordinance 121515, as required by Ordinance 121529, and ratifying and confirming certain prior acts.

ORDINANCE NO. 122746

AN ORDINANCE relating to the Technology Matching Fund Program; making allocations and authorizing implementation of certain Technology Matching Fund projects in 2008; providing that 2008 appropriations for the Technology Matching Fund from the Cable Television Franchise Subfund and from the Information Technology Fund shall automatically carry forward into the 2009 fiscal year; and ratifying and confirming certain prior acts.

ORDINANCE NO. 122743

AN ORDINANCE accepting deeds for street and/or alley purposes and easements for street, alley, and sidewalk purposes; establishing, laying off, and widening portions of the following rights-of-way, the alley and sidewalk in Block 69, D.T. Denny's Park Addition to North Seattle; the alley in Block 26, Second Addition to the Town of Statute; S Rose Street, Plat of Lake Dell; the alley in Block 98, D.T. Denny's 5th Addition to North Seattle; the alley in Block 11, Hillman to North Front Addition to the City of Seattle; D. Trason No. 1; S Director Street, Excelsior 40; Traces No. 2; the alley in Block 1, Gilliam's Addition to the City of Seattle; the alley in Block 3, Pettit's University Addition to the City of Seattle; NE 112th Street in Green 7, 10 Acres. Unrecorded; the alley in Block 4, Denny's 6th Addition to the City of Seattle; the street abutting Block 65, H.E. Orr 1st Addition No. 6; 33rd Avenue S in a portion of the southwest quarter of the south quarter of Section 22, Township 24 N., Range 4 East, W.M.; 16th Avenue SW in a portion of the east half of the northwest quarter of the northeast quarter of Section 24, Town of North, Range 3 East, W.M.; 17th Avenue SW abutting Block 18, Homeroff; the alley in Block 11, Bell & Denny's Addition to the City of Seattle; SW Hudson Street abutting Block 10, Block 5, Kirkwood; the alley in Block 29, Little City Farms, Division No. 5; the alley in Block A, William N. Bell's 3rd Addition to the City of Seattle; the sidewalk abutting Block 2, Lester Addition to the City of Seattle; the sidewalk adjoining Lot 7, Block 29, D. T. Denny's 3rd Addition to North Seattle.

Publication ordered by JUDITH PIPPIN,
City Clerk

Date of publication in the Seattle Daily
Journal of Commerce, August 4, 2008.
8442974529