

Seattle Park District Board

Agenda

Monday, November 23, 2015

2:30 p.m. (or after Seattle City Council Full Council meeting)

BOARD MEMBERS:

Jean Godden, President
Sally Bagshaw, Vice President
Tim Burgess, Member
Bruce Harrell, Member
Nick Licata, Member

Mike O'Brien, Member
John Okamoto, Member
Tom Rasmussen, Member
Kshama Sawant, Member
Glen Lee, Treasurer

Phone:	206-386-4600	Location:	Seattle City Hall, Council Chamber
Email:	seattleparkdistrict@seattle.gov		600 4 th Avenue
Website:	www.seattle.gov/seattleparkdistrict		Seattle, WA 98104
Meeting Listen Line:	206-684-8566		

- I. Call to Order
- II. Roll Call
- III. Approval of Agenda
- IV. Public Comment
- V. Items of Business

Item Title

1. Annual Financial Report through August 2015.

DISCUSSION

*Presenter for items 1-2: Jesus Aguirre, Superintendent, Department of
Parks and Recreation*

Supporting Documents:

- a. Annual Financial Report
- b. Park District Budget Presentation



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2. Mayor's Proposed 2016 Park District Budget.

DISCUSSION

3. Resolution 6 Of the Seattle Park District, King County, Washington, adopting the 2016 Seattle Park District Budget.

DISCUSSION AND POSSIBLE VOTE

Presenters for items 3-7: Catherine Cornwall, City Budget Office; Traci Ratzliff, Central Staff

4. Resolution 7 Authorizing the levy of regular property taxes by The Seattle Park District for collection in 2016, representing an increase above the regular property taxes levied for collection in 2015.

DISCUSSION AND POSSIBLE VOTE

5. Resolution 8 Relating to the levy of property taxes; fixing the rates and/or amounts of taxes to be levied, and levying the same upon all taxable property, both real and personal, in The Seattle Park District, to finance the activities of the District for the year beginning on the first day of January 2016.

DISCUSSION AND POSSIBLE VOTE

6. Resolution 9 Relating to the 2016 Budget; carrying forward appropriations for capital and non-capital purposes from the 2015 budget of the Seattle Park District.

DISCUSSION AND POSSIBLE VOTE

7. Resolution 10 Of the Seattle Park District, King County, Washington, adopting financial policies for the Seattle Park District.

DISCUSSION AND POSSIBLE VOTE

VI. Adjournment

Attachment 1 – Financial Report

OPERATING BUDGET	2015 Budget	Ramp Up Schedule	Spending (Jan - August 2015)	Notes	
Full Year Funding					
2.5	Improve Dog Off-leash Areas	\$103,819	First year funds for OLA plan	\$21,891	Off Leash Area Planning underway; scheduled for completion February 2016
3.1	Restore Community Center Operations	\$1,351,689	January Start	\$687,347	New staffing model at Community Centers implemented (added custodial, customer service and program development staff); staff working with ARC to pilot Recreation Scholarships and finalize criteria with Oversight Committee.
3.3	Better Programs for Young People—Seattle's Future	\$250,467	January Start	\$154,707	Lead staff hired; staff training in Youth Program Quality Assessment Model continues; beginning assessments in Outdoor Opportunities Program, Youth Career Training Program and Youth Engaged in Service.
3.4	Meeting the Needs of People with Disabilities	\$166,000	January Start	\$63,351	Increased programming: spring quarter (community service club & dinner theatre), summer quarter (Friday teen club & additional week of summer camp), fall quarter (Creative Dance, Pottery and Flag Football).
3.5	More Programs for Older Adults	\$262,000	January Start	\$56,751	Staff hired; implementing dementia-friendly programming; working on Lifelong Recreation Program Plan (Plan to be informed by Recreation Demand Study).
9 Months of Funding					
1.1	Major Maintenance Backlog & Asset Mgmt	\$1,492,509	April Start (+ 50% project funds)	\$119,198	Survey crew and property management staff working on encroachment program; Asset Management/Work Order vendor selected and contract signed in September (anticipate carrying forward \$300,000 of the project budget into 2016).
2.2	Provide Clean, Safe, Welcoming Parks	\$1,839,430	April Start	\$524,494	Conservation Corps support underway (training, job search, counseling); increased peak season maintenance in parks (comfort stations, evening coverage). Six vehicles ordered and received (awaiting invoice from FAS).
6 Months of Funding					
2.1	Increase Preventive Maintenance	\$844,721	July Start	\$192,409	New staffing model for spray park maintenance implemented in May. Third shift maintenance crew hired in July. Three vehicles ordered and received (only one invoiced by FAS).
4.10	Performance Monitoring & Strategic Mgmt	\$464,334	6 months of funding	\$245,205	Additional staff capacity and consultant support for performance measure system design.

Limited Funding					
1.3	Saving Our City Forests	\$99,680	Vehicle Only	\$0	Vehicles ordered (expense charged when received)
1.4	Aquarium Major Maintenance	\$300,000	Operational Support in 2015	\$0	Agreement signed; 1st invoice received in September
2.4	Make Parks Safer	\$30,000	Vehicle Only	\$0	Vehicle ordered (expense charged when received)
3.2	Recreation Opportunities for All	\$130,105	Outreach Funding Only	\$69,665	Contract with Neighborhood House signed and being implemented
3.7	Get Moving Fund	\$76,644	Planning funds only	\$0	Position hired September 2015; working on criteria for 2016 implementation. Vehicle ordered and received (awaiting invoice from FAS).
4.1	Performance Monitoring & Strategic Mgmt - Legislative	\$317,000	Performance assessment	\$10,056	Appropriation in Legislative Budget
4.11	Urban Parks Partnership	\$125,000	Partnership Pilot and Planning	\$19,895	Contracts with Neighborhood House and Downtown Seattle Association signed and being implemented
2016 Start (or after)					
3.6	Put the Arts in Parks		Starts in 2016		Initial coordination work with Office of Arts and Culture commenced
3.8	Customer Service and Technology		Starts in 2016		Planning for CLASS replacement beginning this fall
4.9	Activating and Connecting to Greenways		Starts in 2016		Initial coordination work with SDOT commenced
5.1	Interfund Loan Payback		Starts in 2016		Coordinating with FAS and CBO on District financial matters
4.7	Maintain Smith Cove Park		Starts in 2017		
4.5	Maintain 14 New Parks at Land-Banked Sites		Starts in 2017		
4.3	Maintain and Activate Seattle's New Waterfront Park		Starts in 2019		

Total Operating \$7,853,397

\$2,164,969

Based on the ramp up schedule - spending should be at approximately \$3.4M through August. Adjusting for approximately \$940K in pending vehicle charges and encumbered contracts, operating expenses are approximately \$3.1M.

CAPITAL BUDGET

2015

**Ramp Up
Schedule**

**2015 Spent /
Encumbered
(Jan - August
2015)**

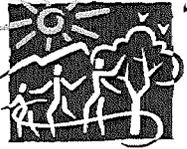
Financial Notes (through 6/15)

Starts in 2015					
1.1	Major Maintenance Backlog & Asset Mgmt	\$843,291	Partial Funding	\$217,528	Following projects underway: Fall protection on roofs, boat ramp study, comfort station study, irrigation study, and planning for play area renovations at Webster, Lincoln Park North and Gilman
1.2	Community Center Rehab & Development	\$358,000	Partial Funding	\$83,432	Facility assessments underway (8 facilities), Ravenna-Eckstein roof replacement underway (Seattle Housing Authority managing project) and emergency generator backup systems at Rainier and Delridge community centers.
1.3	Saving Our City Forests	\$353,320	Partial Funding	\$353,320	Contracts for volunteer support and restoration work encumbered and being implemented
1.5	Zoo Major Maintenance	\$500,000	Partial Funding	\$500,000	Agreement signed; projects underway by WPZS.
2.6	Rejuvenate Our P-Patches	\$100,000	6 Months of Funding	\$1,890	P-patches will be evaluated and then prioritized. Primary type of improvements are irrigation, water lines and ADA compliance.
Starts in 2016					
4.1	Park Land Acquisition and Leverage Fund	\$ -	Starts in 2016	\$ -	
4.2	Major Projects Challenge Fund	\$ -	Starts in 2016	\$ -	Criteria under development - discussing with Oversight Committee in September & October
4.4	Develop 14 New Parks at Land-Banked Sites	\$ -	2016 - 2018 Only	\$ -	
4.9	Activating and Connecting to Greenways		Starts in 2016		Initial coordination work with SDOT commenced
Total Capital		\$2,154,611		\$1,156,170	

**2015 Total Operating
and Capital**

\$10,008,008

\$3,321,139



*SEATTLE PARKS
AND RECREATION*

2016 Seattle Park District Budget



**PARK DISTRICT BOARD
MEETING**

NOVEMBER 23, 2015



Park District Budget: 2015 Report



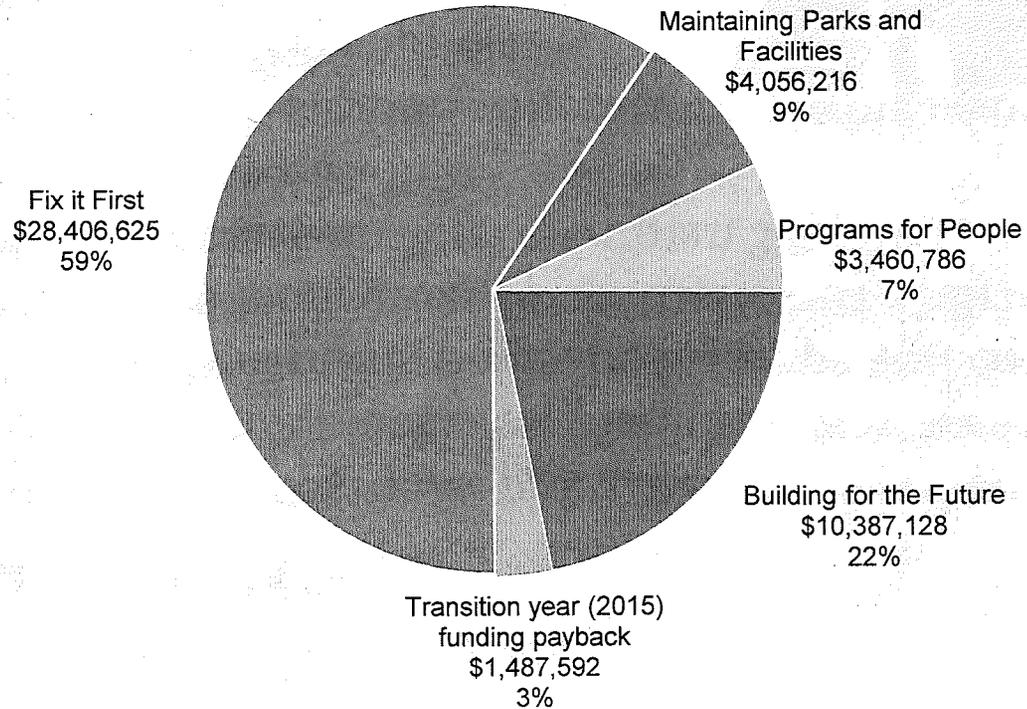
- 2015 was a ramp-up year: no tax funds collected
- Projects/programs funded by \$10 million loan from the City
- Highlights:
 - New dementia-friendly program for seniors
 - Expanded programs & week of summer camp for people with disabilities
 - Added 3rd preventive maintenance crew working at night to reduce maintenance closures at centers & pools
 - Increased peak season park maintenance providing more welcoming parks
 - Partnership with DSA activating Westlake & Occidental parks



Mayor's Proposed 2016 Park District Budget



2016 Spending Plan





Mayor's Proposed 2016 Park District Budget



Fix it First: \$28.4M

- Major maintenance: roofs, pipes, electrical systems, boilers, paving
 - Will work on 24 facilities, including play areas, trails, community centers, pools, boat ramps and comfort stations
 - Conversion from grass to synthetic turf at Brighton Playfield
 - Priority repairs on Burke-Gilman Trail
- Urban forest restoration
- Seattle Aquarium support: operations during seawall construction
- Woodland Park Zoo support: major maintenance



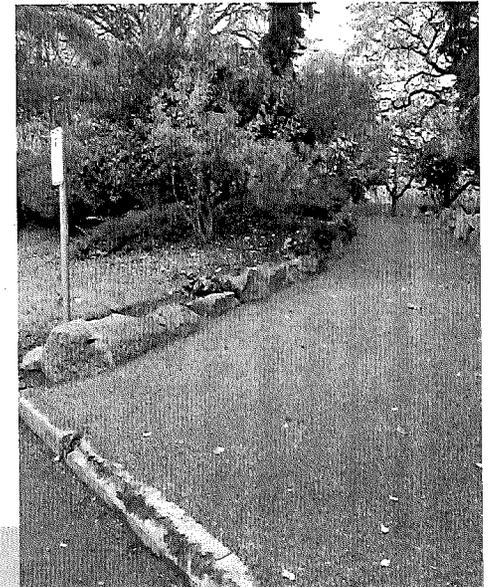


Mayor's Proposed 2016 Park District Budget



Maintaining Parks & Facilities: \$4M

- Third shift crew (painters, electricians, plumbers, carpenters) working at night to avoid facility closures
 - Improvements to 24 facilities in 2016
- Improved grounds maintenance: photo is before & after work on a Lower Woodland Park trail
- Improved off-leash areas
- Improved p-patches
- Increased leash & scoop law enforcement in parks

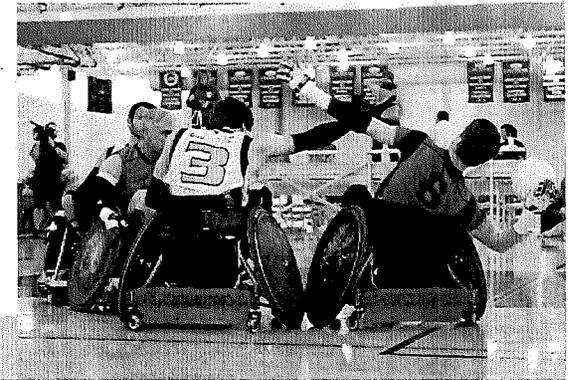
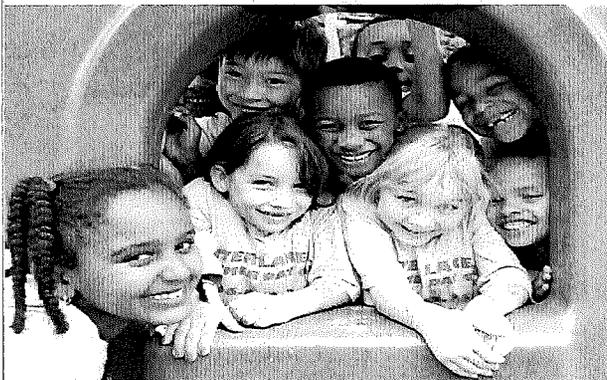




Mayor's Proposed 2016 Park District Budget

Programs for People: \$3.5M

- Increased staffing at community centers
- Improved programs for young people
- More programs for people with disabilities
- More programs for seniors
- Grant programs and leverage partnership funds to:
 - Improve health through physical activities (Get Moving Fund)
 - Activate parks through art (Put the Arts in Parks Fund)
 - Connect underserved communities with Parks and Recreation programs (Recreation for All Fund)





Mayor's Proposed 2016 Park District Budget



Building for the Future: \$10.4M

- Purchase of new park properties
- Improving parks and facilities through community partnerships (Major Projects Challenge Fund)
- Developing land-banked properties (4 of 14 to begin in 2016)
- Improving connections between greenways and parks
- Providing accountability through a performance management system
- Activating downtown parks through partnerships





Mayor's Proposed 2016 Park District Budget



Council Actions to Adopt Park District Budget

Item 3: Park District Budget Resolution

- Adopts the District budget (per Park District bylaws, the District budget is adopted by Resolution)
- Attachments A & B to the Resolution specify the appropriations

Item 4: Park District Short Property Tax Resolution

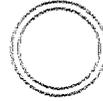
- States the tax increase over the previous year (which is \$47,798,248 because no tax was collected in 2015)

Item 5: Park District Long Property Tax Resolution

- Estimates the 2016 property tax rate for the District at \$0.303 per \$1,000 assessed value based on a levy amount of \$47,798,248.



Mayor's Proposed 2016 Park District Budget



Council Actions to Adopt Park District Budget

Item 6: Park District Budget Carry Forward of Ending Fund Balance Resolution

- Recognizes 2015 ramp-up year loan from City to Park District & authorizes carrying forward to 2016 the loan appropriation

Item 7: Park District Financial Policies Resolution

- Adopts a Purchasing and Disbursing Policy for the Park District

**SEATTLE PARK DISTRICT
KING COUNTY, WASHINGTON**

RESOLUTION 6

A RESOLUTION OF THE BOARD OF COMMISSIONERS of the Seattle Park District, King County, Washington, adopting the 2016 Seattle Park District Budget.

WHEREAS, the Seattle Park District is a metropolitan park district authorized under chapter 35.61 RCW with statutory powers including the power to levy and impose various taxes and fees to generate revenues to maintain, operate and improve parks, community centers, pools, and other recreation facilities and programs; and

WHEREAS, on August 19, 2014 King County certified voter approval of the Seattle Park District, a district with the same boundaries as the City of Seattle; and

WHEREAS, on October 30, 2014 an interlocal agreement was executed that established the responsibilities of the City of Seattle and the Seattle Park District in performing and funding Park District services; and

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

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

Section 1.

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

3 B. The expenditure allowances for the Budget Control Levels (BCLs) in Attachment A to
4 this resolution are adopted and constitute the appropriations for the Park District annual budget
5 for 2016.

6 C. The expenditure allowance for each BCL in Attachment A may be used only for the
7 purpose listed in Attachment A for that BCL unless otherwise authorized by the Board of
8 Commissioners of the Park District through resolution.
9

10 Section 2. The Park District 2016 Budget is consistent with the appropriation authority
11 for Park District funded programs in City departments as approved and passed by the Seattle
12 City Council for the 2016 Adopted Budget. The management and expenditure of Park District
13 funds shall be consistent with parameters outlined in the interlocal agreement between the Park
14 District and the City of Seattle as adopted by the Park District Board of Commissioners in
15 Resolution 1 and City of Seattle Ordinance 124468.
16

17 Section 3. Attachment B to this resolution provides program level information regarding
18 the anticipated City expenditures related to Park District revenues in 2016. This supporting
19 information is adopted for illustrative purposes only as the expenditure allowances approved by
20 the Seattle Park District Board of Commissioners are governed at the budget control levels
21 identified in Attachment A and as authorized in Section 1 of this resolution.
22

23 Section 4. Unexpended appropriations. To be consistent with existing City of Seattle
24 budget practices, appropriations provided in the Park District budget for operating and
25 maintenance expenses that remain unexpended or unencumbered at the close of the fiscal year
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Forrest Longman
Seattle Park District Budget 2016 RES
D1b

1 shall automatically lapse unless otherwise authorized by the Park District Board of
2 Commissioners via resolution. Any appropriations provided in the Park District budget for
3 capital outlays remaining unexpended or unencumbered at the close of the fiscal year shall
4 remain in full force and effect unless otherwise abandoned by the Park District Board of
5 Commissioners via resolution.
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Section 5. This resolution shall take effect on passage.

Adopted by the Seattle Park District this ____ day of _____, 2015, and
signed by me in open session in authentication of its adoption this ____ day of _____, 2015.

President, Seattle Park District

ATTEST:

City Clerk

Attachments:

Attachment A – 2016 Seattle Park District Operating & Capital Budget

Attachment B – 2016 Seattle Park District Program Information

Attachment A – 2016 Seattle Park District Operating & Capital Budget

Budget Control Level (BCL)	2016 Proposed Budget		Budget Control Level Purpose
FIX IT FIRST (BCL)	Operating	\$3,219,187	The purpose of the Fix it First Budget Control Line is to fund major maintenance, urban forest restoration and park/facility rehabilitation and improvement programs within the Seattle Department of Parks and Recreation, the Seattle Aquarium and Woodland Park Zoo.
	Capital	25,187,438	
MAINTAINING PARKS AND FACILITIES (BCL)	Operating	\$3,856,216	The purpose of the Maintaining Parks and Facilities Budget Control Level is to maintain and improve parks and facilities within the Seattle Department of Parks and Recreation
	Capital	200,000	
PROGRAMS FOR PEOPLE (BCL)	Operating	\$3,460,787	The purpose of the Programs for People Budget Control Level is to support recreation programs and access to

Attachment A – Seattle Park District Operating & Capital Budget
 Via

	Capital	0	recreation programs in the Seattle Department of Parks and Recreation.
BUILDING FOR THE FUTURE (BCL)	Operating	\$1,589,378	The purpose of the Building for the Future Budget Control Level is to develop new parks, acquire new park land, build new assets and support strategic operations in the Seattle Department of Parks and Recreation.
	Capital	\$8,797,750	
DEBT SERVICE (BCL)	Operating	\$1,487,592	The purpose of the Debt Service Budget Control Level is to provide funds to service loans and debt.
2016 Appropriations	Operating	\$18,610,910	
	Capital	\$29,187,438	
Grand Total 2016 Appropriations		\$47,798,348	

Attachment B – 2016 Seattle Park District Program Information
V1b

Fix It First BCL

Program Name	Total 2016 Proposed Allocation		Description
Major Maintenance Backlog and Asset Management	Operations	\$1,640,012	Reduce the major maintenance backlog, develop and invest in an asset-management system and address encroachments on Parks property.
	Capital	\$16,861,863	
	<i>Program Subtotal</i>	<i>\$18,501,875</i>	
Saving Our City Forests	Operations	\$499,175	Increases investment in the Seattle Green Partnership a public/private partnership to restore and maintain Seattle's urban forests and natural areas.
	Capital	\$2,196,575	
	<i>Program Subtotal</i>	<i>\$2,695,750</i>	
Community Center Rehabilitation & Development	Capital	\$4,329,000	Rehabilitates or develops community centers to serve the recreational needs of the community.
Aquarium Support	Operations	\$1,080,000	Provides funding for major maintenance projects or operational needs at the Seattle Aquarium.
Zoo Major Maintenance	Capital	\$1,800,000	Provides funding for major maintenance projects at the Woodland Park Zoo.
Total Fix it First BCL		\$28,406,625	

Attachment B – 2016 Seattle Park District Program Information
 V1b

Maintaining Parks and Facilities BCL

Program Name	Total 2016 Proposed Allocation		Description
Increase Preventive Maintenance	Operations	\$1,417,700	Increases preventative maintenance activities in a manner that reduces maintenance closures to keep Parks facilities open for public use.
Provide Clean, Safe, Welcoming Parks	Operations	\$2,088,854	Invests in cleanliness and upkeep of parks.
Make Parks Safer	Operations	\$243,248	Increases funding for animal control services.
Improve Dog Off-leash Areas	Operations	\$106,414	Funds maintenance and infrastructure upgrades for dog off-leash areas. In 2015, this funds a strategic plan.
Rejuvenate Our P-Patches	Capital	\$200,000	Invests in P-Patch infrastructure upgrades and the renewal of existing P-Patches.
Total Maintaining Parks and Facilities BCL		\$4,056,216	

Attachment B – 2016 Seattle Park District Program Information
V1b

Programs For People BCL

Program Name	Total 2016 Proposed Allocation		Description
Restore Community Center Operations	Operations	\$1,385,482	Increases staffing at community centers city-wide and provide recreation scholarships.
Recreation Opportunities for All	Operations	\$471,638	Funds the development and implementation of culturally relevant recreation programs for underserved populations.
Better Programs for Young People—Seattle's Future	Operations	\$256,729	Improves and expands recreation programming for teens.
Meeting the Needs of People with Disabilities	Operations	\$170,150	Improves, expands and removes barriers to recreations programs for people with disabilities.
More Programs for Older Adults	Operations	\$268,550	Expands recreation programming for adults age 50 and above.
Put the Arts in the Parks	Operations	\$344,488	Provides grants and other funding to increase art and cultural content at parks.
Get Moving Fund	Operations	\$256,250	Funds partnerships with community-based programs that fight obesity and encourage exercise and active lifestyles.
Customer Service and Technology	Operations	\$307,500	Funds technology upgrades to improve customer service.
Total Programs for People BCL		\$3,460,787	

Attachment B – 2016 Seattle Park District Program Information
V1b

Building for the Future BCL

Program Name	Total 2016 Proposed Allocation		Description
Park Land Acquisition Leverage Fund	Capital	\$2,000,000	Supports the purchase of new park properties by leveraging grants and other outside resources.
Major Projects Challenge Fund	Capital	\$1,600,000	Provides funding to leverage community donations for renovated, expanded or upgraded parks and facilities.
Develop 14 New Parks and Land-Banked Sites	Capital	\$4,997,750	Funds development of parks on 14 land-banked sites over three years.
Activating and Connecting Greenways	Operations	\$118,744	Provides resources to activate and enhance connection points from greenways to parks.
	Capital	\$200,000	
	<i>Program Subtotal</i>	<i>\$318,744</i>	
Performance Monitoring and Strategic Management	Operations	\$900,634	Supports accountability and strategic operations in the Seattle Department of Parks and Recreation and fund other related administrative costs.
Urban Parks Partnership	Operations	\$570,000	Works to enhance downtown parks operations by strengthening activation and examining alternative operations models.
Total Building for the Future BCL		\$10,387,128	

Attachment B – 2016 Seattle Park District Program Information
V1b

Debt Service BCL

Program Name	Total 2016 Proposed Allocation	Description
Startup Year Interfund Loan Payback	\$1,487,592	Supports debt service on the 2015 interfund loan which allowed Park District programs to begin before tax revenues arrived.
Total Debt Service BCL	\$1,487,592	

**SEATTLE PARK DISTRICT
KING COUNTY, WASHINGTON**

RESOLUTION 7

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3 A RESOLUTION authorizing the levy of regular property taxes by The Seattle Park District for
4 collection in 2016, representing an increase above the regular property taxes levied for
5 collection in 2015.

6 WHEREAS, the Seattle Park District is a metropolitan park district authorized under chapter
7
8 35.61 RCW with statutory powers including the power to levy and impose various taxes
9 and fees to generate revenues to maintain, operate and improve parks, community
10 centers, pools, and other recreation facilities and programs; and

11 WHEREAS, on August 19, 2014, King County certified voter approval of the Seattle Park
12 District, a district with the same boundaries as the City of Seattle; and

13 WHEREAS, RCW 84.09.030 provides that no property tax may be collected for any taxing
14 district whose boundaries are not fixed as of August 1 of the calendar year preceding
15 collection (i.e., August 1, 2014 for calendar year 2015 collections); and

16
17 WHEREAS, because the District's boundaries were not established prior to August 1, 2014, the
18 first property tax collections for the District will commence in 2016; and

19 WHEREAS, to increase regular property taxes, RCW 84.55.120, as approved by the voters of the
20 State of Washington in "Referendum 47" on November 4, 1997, requires the District to
21 enact a separate resolution indicating the change in taxes from the previous year in terms
22 of percentage and total amount; and
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David Hennes
Seattle Park District Short Property Tax 2016 RES
D2

1 WHEREAS, The Seattle Park District proposes to make its first regular property tax levy for
2 collection in 2016 in the amount reflected in the companion resolution to this resolution,
3 which is commonly known as the "Long Property Tax Resolution"; and

4 WHEREAS, the Long Property Tax Resolution for 2016 authorizes an increase above the zero
5 amount of regular property taxes levied for collection in 2015; and

6 WHEREAS, pursuant to RCW 84.55.120, after proper notice was given, the Seattle Park District
7 held a public hearing on November 16, 2015, to consider The Seattle Park District's 2016
8 budget and the regular property tax levy to support it; and

9
10 WHEREAS, notice of the Seattle Park District's consideration of this resolution has been
11 provided in the usual manner for other proposed Seattle Park District resolutions; NOW,

12 THEREFORE,

13 **BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE SEATTLE PARK**
14 **DISTRICT, KING COUNTY, WASHINGTON THAT:**
15

16 Section 1. Regular property taxes for collection in 2016 are authorized in the amount
17 reflected in the Resolution introduced as District Resolution 8. Not including increases resulting
18 from the addition of new construction, construction of wind turbine facilities classified as
19 personal property, improvements to property, and any increase in the value of state-assessed
20 property, the regular property tax levy for 2016 collection represents an increase above regular
21 property taxes levied for collection in 2015 (excluding the "refund fund levy" in both instances)
22 of \$47,798,348, which is an incalculable percentage increase over the previous year's levy of
23 zero.
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David Hennes
Seattle Park District Short Property Tax 2016 RES
D2

Section 2. This resolution shall take effect on passage.

Adopted by the Seattle Park District this ____ day of _____, 2015, and
signed by me in open session in authentication of its adoption this ____ day of _____, 2015.

President, Seattle Park District

ATTEST:

City Clerk

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**SEATTLE PARK DISTRICT
KING COUNTY, WASHINGTON**

RESOLUTION 8

A RESOLUTION relating to the levy of property taxes; fixing the rates and/or amounts of taxes to be levied, and levying the same upon all taxable property, both real and personal, in The Seattle Park District, to finance the activities of the District for the year beginning on the first day of January 2016.

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

Section 1. There is hereby authorized to be levied in 2015 for collection in 2016 a tax on all taxable property, both real and personal, within The Seattle Park District and subject to taxation under the laws of the State of Washington in the amount of \$47,798,348, which is approximately \$0.303 per \$1,000 assessed value, for the purpose of raising revenue to finance the various activities of the Seattle Park District as allowed by RCW 35.61. As this is the first levy of the Seattle Park District, this levy amount includes no amount to recover amounts refunded within the preceding 12 months authorized by RCW 84.68.040, RCW 84.69.180 and RCW 84.55.070; or any allowance authorized by RCW 84.55.010 for new construction, increases in assessed value due to construction of electric generation wind turbine facilities classified as personal property, improvements to property, and any increase in the assessed value of state-assessed property.

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Section 2. This resolution shall take effect on passage.

Adopted by the Seattle Park District this ____ day of _____, 2015, and
signed by me in open session in authentication of its adoption this ____ day of _____, 2015.

President, Seattle Park District

ATTEST:

City Clerk

**SEATTLE PARK DISTRICT
KING COUNTY, WASHINGTON**

RESOLUTION 9

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3 A RESOLUTION relating to the 2016 Budget; carrying forward appropriations for capital and
4 non-capital purposes from the 2015 budget of the Seattle Park District.

5
6 WHEREAS, in accordance with RCW 35.61.040, formation of the Seattle Park District became
7 effective and its boundaries established as of August 19, 2014, upon certification of
8 results of the August 5, 2014 election; and

9
10 WHEREAS, RCW 84.09.030 provides that no property tax may be collected for any taxing
11 district whose boundaries are not fixed as of August 1 of the calendar year preceding
12 collection (i.e., August 1, 2014 for calendar year 2015 collections); and

13 WHEREAS, because the District's boundaries were not established prior to August 1, 2014, the
14 first property tax collections for the District will commence in 2016, resulting in an
15 emergency (within the meaning of RCW 35.61.290) due to the lack of revenues to
16 support the expenditures included in the District's 2015 adopted budget; and

17
18 WHEREAS, to fund Park District operations in 2015, the City of Seattle provided the Park
19 District with a loan not to exceed \$10,008,000 to be used to fund expenditures included
20 in the District's 2015 adopted budget, City of Seattle Ordinance 124652 and Seattle Park
21 District Resolution 3 gave the Department and Parks and Recreation and the Seattle Park
22 District authority to draw against the loan until June 30, 2016; and

23
24 WHEREAS, the Department of Parks and Recreation and the Seattle Park District will no longer
25 be able to spend the funds provided by the loan after June 30, 2016 when the authority to
26 draw against the loan expires; and

Forrest Longman
Seattle Park District 2015 Carry Forward RES
D1b

1 WHEREAS, the 2015 Budget of the Seattle Park District did not accurately identify what funds
2 would carry forward; NOW, THEREFORE,

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

5 Section 1. All 2015 appropriations are carried forward into 2016.

6

Budget Control Level	Amount
7 FIX IT FIRST	\$4,288,800
8 MAINTAINING PARKS AND	
9 FACILITIES	\$2,917,970
10 PROGRAMS FOR PEOPLE	\$2,236,905
11 BUILDING FOR THE	
12 FUTURE	\$564,334
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14 Total	\$10,008,008

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Forrest Longman
Seattle Park District 2015 Carry Forward RES
D1b

Section 2. This resolution shall take effect upon passage.

1
2 Adopted by the Seattle Park District this ____ day of _____, 2015, and
3 signed by me in open session in authentication of its adoption this ____ day of _____, 2015.
4
5
6

7 _____
8 President, Seattle Park District
9

10 ATTEST:
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12

13 _____
14 City Clerk
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**SEATTLE PARK DISTRICT
KING COUNTY, WASHINGTON**

RESOLUTION 10

A RESOLUTION OF THE BOARD OF COMMISSIONERS of the Seattle Park District, King
County, Washington, adopting financial policies for the Seattle Park District.

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

Section 1. The policies described in Attachment A are adopted.

Section 2. This resolution shall take effect on passage.

Adopted by the Seattle Park District this ____ day of _____, 2015, and
signed by me in open session in authentication of its adoption this ____ day of _____, 2015.

President, Seattle Park District

ATTEST:

City Clerk

Forrest Longman
Park District Fin Policies 2016 RES
D1b

Attachment:

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Attachment A - Purchasing and Disbursing Policy

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PURCHASING AND DISBURSING POLICY

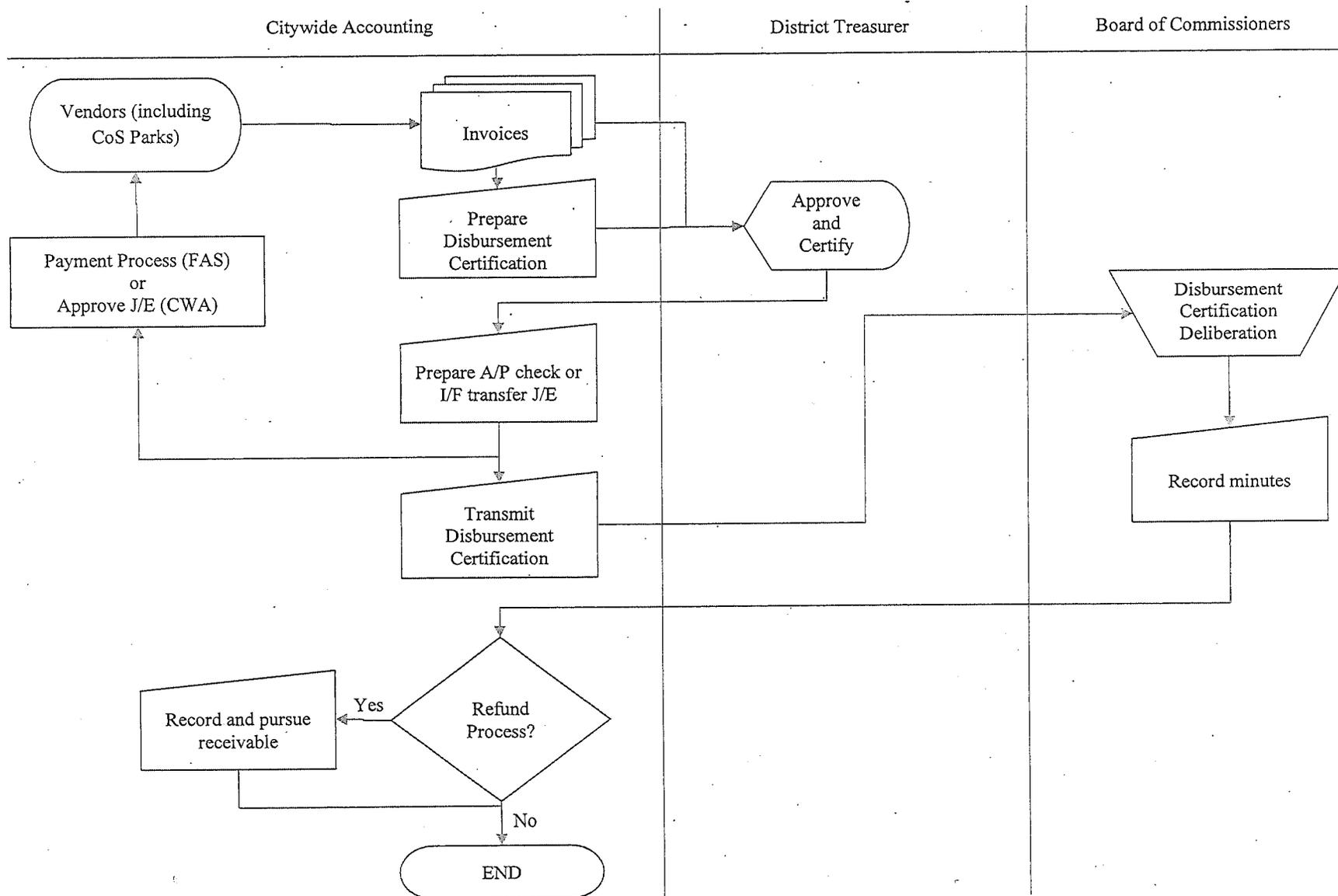
The District Treasurer shall review documentation to determine whether claims for goods and services provided are those included in the approved budget and stated amounts do not exceed the appropriations in the budget for each budget control level. The District Treasurer shall only approve for payment those goods and services included in the approved budget not to exceed appropriated amounts. The District Treasurer shall use the Blanket Disbursement Certification form to summarize and certify his approval of payment of claims.

Disbursing of funds shall only occur upon approval of expenditures by the District Treasurer. Upon the District Treasurer's approval, assigned staff in Citywide Accounting shall initiate the disbursement of up to the approved amount. Payments by checks shall be run through the usual accounts payable process for the City of Seattle's Department of Finance and Administrative Services. Disbursements to the City of Seattle's Parks Department shall be made by journal entry as the District and the City share a treasurer. Assigned staff in Citywide Accounting shall prepare a journal entry for up to the amount approved by the District Treasurer. In accordance with the accounting system's data entry policy another Citywide Accounting staff member will review and post all journal entries.

Assigned staff shall submit, through appropriate communication channels, the Blanket Disbursement Certification form to the Board at the next scheduled public meeting for its approval. Upon approval by the Board of the claims paid, the minutes shall include a summary of the checks or vouchers paid to include the sequence and/or dates of the electronic payments.

If the Board shall disapprove of any amounts already paid, assigned staff shall record a receivable and pursue collection diligently until the amounts disapproved are collected or until the legislative body is satisfied and approves the claims.

Att A – Purchasing and Disbursing Policy
V1



**SEATTLE PARK DISTRICT
PUBLIC COMMENT SIGN-UP SHEET**

NOTICE: Public Comment must pertain to items on the Agenda. The Public Comment is limited to 2 minutes. The complete Public Comment Rules are available for review at [www.seattle.gov/parks](#).

Speakers acknowledge the Public Comment Rules and agree to observe the time limit.

	PRINT NAME* <i>(Please print legibly.)</i>	ADDRESS (OPTIONAL)	PHONE OR EMAIL
1.	Alex Berman	84A	206 3...
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* PURSUANT TO RCW 42.56, INFORMATION ON THIS SIGN-UP SHEET IS A PUBLIC RECORD