

King County Parks and Recreation Division  
**King County Parks Levy Oversight Board**

November 3, 2021

The Honorable Dow Constantine  
King County Executive

The Honorable Claudia Balducci  
Chair, Metropolitan King County Council

The Honorable Pete von Reichbauer  
Chair, Regional Policy Committee

**RE: Review of 2020 Expenditures of the 2020-2025 Parks Levy**

Dear Executive Constantine, Chair Balducci and Councilmember Reichbauer,

This letter constitutes our initial report on levy expenditures from the six-year Parks Levy approved by King County voters in August 2019. Based on the information provided to us, we find that the Parks and Recreation Division (“Division”) has complied with the Parks Levy allocation requirements as outlined by County Ordinance 18890. We acknowledge that the Division disbursed levy funds in 2020 as required but program expenditures were less than budgeted due in part to COVID-19. The Board is very confident that the Division is on track to implement the levy in accordance with the expectations of King County voters.

The King County Parks Levy Oversight Board (“Board”) was established by this Ordinance, which placed the 2020-2025 Parks Levy before the voters. The Board’s membership includes one representative from each of the nine County Council districts, as nominated by our district Councilmember.<sup>1</sup>

The Board met on October 5, 12, 19 and 26 to develop this report. We present our conclusions regarding the 2020 expenditures of the 2020-2025 Parks Levy, alongside recommendations and feedback for the County to consider going forward.

**2020 Expenditures of the 2020-2025 Parks Levy**

Ordinance 18890 authorized a six-year property tax levy, indexed to local inflation and population growth, with an effective rate of 18.32 cents per \$1,000 of assessed value. This levy was approved by voters to fund the operation and maintenance of King County’s parks and trails,

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<sup>1</sup> The Board’s District 8 representative seat is currently vacant.

support the growth and connection of regional trails, protect open space throughout the county, and establish grant programs to expand access to parks, trails and recreation. Proceeds from the levy also directly support parks in King County's cities, the Woodland Park Zoo and the Seattle Aquarium.

The Parks Levy "eligible expenditures" are outlined in Section 4 of Ordinance 18890. In addition, Section 7 of the Ordinance calls for the Parks Levy Oversight Board to "review the allocation of levy proceeds and progress on achieving the purposes of this proposition" and to "report to the King County executive, the King County council and the regional policy committee on the expenditure of levy proceeds for 2020" by December 31, 2021.

The Board received briefings and written materials from the Division staff detailing the Division's budget, funding, operations and maintenance activities and capital program, including information on how all levy revenues were allocated to, and expended by the County, cities, the Woodland Park Zoo ("Zoo") and the Seattle Aquarium. We heard a presentation from the City of Enumclaw about a project funded through the Parks Levy. We also heard a presentation from the Zoo and the Seattle Aquarium detailing their expenditure of Parks Levy funds in 2020.

**Based on the information provided to us, we conclude that the Division, the Woodland Park Zoo, the Seattle Aquarium and the cities receiving Parks Levy proceeds in 2020, have all complied with the requirements of Ordinance 18890 in their expenditure of the Parks Levy proceeds in 2020.** In reaching this conclusion, we note that we were not asked to, nor did we, perform an accounting audit of the Division's financial systems.

King County collected a total of \$115,750,584 in Parks Levy funds in 2020 and disbursed \$113,917,991 per the requirements of the Ordinance. As mentioned above, we note that there were some 2020 levy proceeds received by the County and budgeted by the Division that were not expended in 2020. For example, several of the Division's levy grant and capital programs were under budget in 2020. This is due to a variety of factors including: (1) the impact of COVID on services and programs, and (2) the initial phase of planning in year-one of the levy to launch new programs.

What follows is an overview of our findings for the **specific requirements of Ordinance 18890**, presented in the order they appear in Section 4 of the Ordinance. (A copy of the Ordinance is available in the attachments).

1. **\$1,941,750 was disbursed to the Seattle Aquarium solely for the capital costs for the Ocean Pavilion project.** This is within the \$8 million total allocation provided for in the 2020-2025 Parks Levy.
2. **\$3,425,000 was disbursed in 2020 to publicly owned pools for capital improvement projects**, including planning, feasibility studies, preconstruction and design, construction, and major maintenance repair or replacement projects.<sup>2</sup> This is within the \$44 million total allocation provided for in the 2020-2025 Parks Levy.

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<sup>2</sup> 2020 expenditure amount includes 1% levy administrative costs, as allowed per Section 4.E.5 of Ordinance 18890.

3. **\$1,712,500 was disbursed in 2020 to habitat restoration, open space acquisition or recreational opportunities**, or any combination thereof, associated with integrated floodplain management capital improvement projects and to outreach and education related to the benefits of integrated floodplain management projects.<sup>3</sup> This is within the \$22 million total allocation provided for in the 2020-2025 Parks Levy.

Of the remainder of the 2020 Parks Levy funds, the Board confirms that:

4. **Forty (40%) percent**, or \$42,440,714 of Parks Levy proceeds budgeted in 2020 were allocated to the Division for the **Maintenance and Operations (M&O)** of King County's open space system and the **Targeted Equity Grant Program**, which is limited by Ordinance 18890 to \$10 million across the six-year Parks Levy. Specifically, the Division apportioned \$40,940,714 in M&O expenditures and \$1,500,000 for Targeted Equity Grant Program in 2020. See attachments for more detail.

As alluded to above, the Targeted Equity Grant Program performed under budget in 2020; the Division only spent \$69,119 of the budgeted amount. Grants to communities have not yet been distributed as this was a planning year for staff to set up the program. Based on the information provided, the Board is confident that the Division has made progress towards implementing the Targeted Equity Grant Program and will begin issuing grants in 2022.

5. **Forty-seven (47%) percent**, or \$49,867,839 of Parks Levy proceeds budgeted in 2020 were allocated to the Division for the:<sup>3</sup>
  - Acquisition, conservation and stewardship of additional **open space lands, natural areas, resource or ecological lands**, rights of way for regional trails and urban green spaces (**\$13,494,486** allocated in 2020);
  - Acquisition of rights of way for and development of regional and other **public trails** (**\$25,802,675** allocated in 2020);
  - Capital improvement projects and major maintenance repair or replacement of **open space system infrastructure** (**\$5,880,000** allocated in 2020);
  - **Community partnerships and grants program** (**\$1,412,000** allocated in 2020); and
  - Capital improvement projects and major **maintenance repair or replacement** of parks or recreation infrastructure in metropolitan park districts, towns or cities (**\$2,780,000** allocated in 2020).

Of note, expenditures in each of these categories were significantly under budget in 2020; the Division expended \$7,344,774 of the total budgeted allocation of \$49,867,839. This was largely due to projects spending down proceeds from the prior levy, prioritizing

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<sup>3</sup> 2020 expenditure amount includes 1% levy administrative costs, as allowed per Section 4.E.5 of Ordinance 18890.

planning in year one of the levy, and other delays related to COVID-19. The Division will carry over funds into 2021 and anticipates being on track to allocate dollars to their respective programs. See attachments for more detail.

6. **Eight (8%) percent, or \$8,488,143 of Parks Levy proceeds budgeted in 2020 were disbursed to towns and cities** in King County for their town or city parks system operations and capital improvement projects as outlined in Ordinance, specifically:<sup>4</sup>
  - \$25,000 was distributed to each town and city;
  - An additional \$75,000 was distributed to cities with a population greater than four thousand; and
  - Of the remainder, fifty percent (50%) was distributed in proportion to each town or city's population and fifty percent (50%) was distributed in proportion to the assessed value of parcels within each town or city.

We notice that several cities reported significant under budget in 2020, also due to project planning and delays related to COVID-19. Total reported expenditure is \$994,921. See attachments for more detail.

7. **Five (5%) percent, or \$5,305,089 of Parks Levy proceeds budgeted in 2020 were disbursed to the Woodland Park Zoological Society** solely for environmental education with an emphasis on accessibility to traditionally underserved populations throughout the county; horticulture and maintenance of buildings and grounds; conservation of threatened species; and development of conservation and education strategies to mitigate impacts to animals and habitats from climate change, as required in Ordinance 18890. This amounted to a total expenditure in 2020 of \$5,305,089.<sup>5</sup>

### **Recommendations & Feedback**

In addition to the financials outlined above, the Board offers the following recommendations and feedback for the County to consider moving forward. This is based on our discussions regarding both the opportunities afforded by the Parks Levy, as well as the needs we see in our community.

The Board **strongly encourages King County to leverage Parks Levy dollars in ways that advance equity and address disparities** in our region. We were encouraged by the Division's presentations about how equity is informing its internal processes (e.g., engaging communities to assess needs, selecting and evaluating grant recipients). Moving forward, we strongly recommend that the Division and the County at large:

- Strengthen its use of an equity lens when prioritizing levy projects, identifying community partners and distributing grant dollars
- Address barriers that Black, Indigenous, People of Color (BIPOC) communities in particular face when it comes to accessing resources:

<sup>4</sup> 2020 expenditure amount includes 1% levy administrative costs, as allowed per Section 4.E.5 of Ordinance 18890.

<sup>5</sup> 2020 expenditure amount includes 0.5% levy administrative costs, as allowed per Section 4.E.5 of Ordinance 18890.

- These barriers include, for instance, more limited access to capital dollars, facility/property ownership requirements and matching grant requirements; and
- A recommendation that the County remove barriers by providing more flexibility with grant requirements, proactively helping communities access multiple funding streams and addressing broader economic inequities that disproportionately impact communities with fewer resources
- Prioritize meaningful community engagement

On this last bullet point, the Board wants to emphasize that a **robust, ongoing and genuine community engagement process is essential to advancing equity**. We received information from King County Parks about its 2019 stakeholder/community outreach and its use of various Advisory Committees for the Targeted Equity Grant Program, the Open Space-Rivers Corridors Grant Program and its Aquatic Facilities and Parks Capital & Open Space Programs. However, given time constraints, we were not able to go into as much detail as we would have liked. Moving forward, our Board will continue to advocate that King County Parks proactively engages and listens to community feedback in such a way that substantially informs how levy dollars are spent within the parameters of Ordinance 18890.

Looking ahead, our Board will also continue to recommend close alignment between the allocation of Parks Levy expenditures and King County's Equity and Social Justice (ESJ) Strategic Plan, the Pro-Equity Contracting Executive Order, the Department of Natural Resources and Parks' Equity Social Justice policy and King County Parks' ESJ Priority Action Plan.

Finally, the Board sees a real opportunity to **align levy dollars in support of King County's climate change resilience**. We received information about how the Division's open space acquisition and land conservation work advances the region's protection and preparation for a changing climate. We also learned about its work to advance King County's Clean Water Healthy Habitat Strategic Plan through better fish habitat, resilient marine shorelines, healthy forests, green spaces and controlled stormwater runoff. Finally, we received information about how the Seattle Aquarium and Woodland Park Zoo are using their levy funds to educate and respond to climate change.

Here too, we will continue to look for alignment with King County Parks Open Space Plan, its 2020 Strategic Climate Action Plan and its Clean Water Healthy Habitat Strategic Plan. We also see an important connection between King County's climate change resilience and equity/social justice goals. We look forward to seeing how the Division will track progress towards its levy goals and the County's broader climate change and equity priorities.

In conclusion, the Board believes that the Division has complied with the requirements of Ordinance 18890 and is on track to implement the Parks Levy. We also hope that the County will consider our recommendations and feedback moving forward.

We sincerely thank the Division staff for their excellent work in presenting information to us in a transparent manner, and for their responsiveness to our many questions. We look forward to our continued work on behalf of King County voters.

We welcome an opportunity to discuss our findings further at your convenience.

Sincerely,

**The Members of the King County Parks Levy Oversight Board**

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*Tracy Banaszynski*

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Tracy Banaszynski  
Council District 1 Representative

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*Kevin Killeen*

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Kevin Killeen  
Council District 6 Representative

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*Edward Dumas*

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Edward Dumas  
Council District 2 Representative

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Council District 7 Representative

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Yvonne Thomas  
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*Thomas W. Stafford*

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Thomas W. Stafford  
Council District 9 Representative

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*Jeron "Bookie" Gates*

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Jeron "Bookie" Gates  
Council District 5 Representative



## KING COUNTY

1200 King County Courthouse  
516 Third Avenue  
Seattle, WA 98104

### Signature Report

#### Ordinance 18890

**Proposed No.** 2019-0084.2

**Sponsors** Balducci, von Reichbauer, Kohl-  
Welles, McDermott and Dembowski

1           AN ORDINANCE providing for the submission to the  
2           qualified electors of King County at a special election to be  
3           held in King County on August 6, 2019, of a proposition  
4           authorizing a property tax levy in excess of the levy  
5           limitation contained in chapter 84.55 RCW for a period of  
6           six consecutive years, at a total rate of not more than  
7           \$0.1832 per one thousand dollars of assessed valuation in  
8           the first year and limiting annual levy increases by the King  
9           County inflation plus population index published by the  
10          King County office of economic and financial analysis, or  
11          the chapter 84.55 RCW limitation, whichever is greater in  
12          years two through six for the purpose of maintaining and  
13          operating King County's open space system; improving  
14          parks, recreation, access and mobility in the King County  
15          open space system by acquiring lands and continuing to  
16          develop regional trails; improving parks and trails in and  
17          acquiring lands by metropolitan parks districts, towns and  
18          cities in King County; funding environmental education,  
19          maintenance and conservation programs at the Woodland

Park Zoo; funding capital construction at the Seattle Aquarium; and funding for capital improvements at publicly owned pools, for all King County residents.

STATEMENT OF FACTS:

1. King County owns and operates a system of regional and local parks and trails that consists of twenty-eight thousand acres of parklands and more than one hundred seventy-five miles of regional trails. The county provides regional trails, regional recreational facilities, regional natural areas, regional parks and local parks in unincorporated areas. Examples of regional county parks and trails include Marymoor park, Cougar Mountain Regional Wildland park, the Weyerhaeuser King County Aquatic Center and the Sammamish River trail.

2. Parks, natural areas and trails contribute to a high quality of life. A robust system of parks and trails provides physical, social and mental health benefits to individuals; economic opportunity through recreation and tourism; economic growth for private businesses that must attract and retain skilled workers; and environmental benefits and cultural resource protection through open space conservation. King County's open space system provides all these benefits to King County residents and businesses.

3. The 2002 Parks Business Transition Plan, adopted by the King County council and enacted by Ordinance 14509, became the blueprint for establishing the regional open space system we have today. Building on



43 that blueprint, the county has adopted open space plans, which have  
44 provided the framework guiding King County in the acquisition, planning,  
45 development, stewardship, maintenance and management of its complex  
46 system of parks, regional trails and acres of open space. The latest open  
47 space plan was updated in 2016 and adopted by Ordinance 18309.

48 4. In implementing the open space plan, the parks and recreation division  
49 of the department of natural resources and parks has successfully focused  
50 its lines of business on regional parks and trails, backcountry trails, natural  
51 lands and local parks in unincorporated King County and has implemented  
52 business practices that generate revenue from park system assets by  
53 implementing or increasing user fees and establishing corporate and  
54 community partnerships that enhance park amenities and leverage public  
55 and private dollars to improve parks and increase access to parks.

56 5. Consistent with the recommendations of past parks-related task forces,  
57 the county has sought voter-approved levies on three prior occasions: in  
58 2003, enacted by Ordinance 14586, to provide maintenance and operating  
59 funding for the parks and recreation division for 2004 through 2007; in  
60 2007, enacted by Ordinance 15759, to provide funding for maintenance  
61 and operations as well as funding for open space acquisition, regional trail  
62 development, the Woodland Park Zoo and for King County towns and  
63 cities for use in their open space acquisition and trail projects for 2008  
64 through 2013; and in 2013, enacted by Ordinance 17568, to provide  
65 funding for maintenance and operations as well as for open space

66 acquisition, asset maintenance and improvement, parks and trails projects,  
67 the Woodland Park Zoo and for King County towns and cities to use for  
68 their parks and recreation for 2014 through 2019. Voters approved the  
69 funding measures on all three occasions that they were on the ballot. The  
70 voter-approved levies have helped keep the open space system clean, safe  
71 and open.

72 6. The 2014 through 2019 voter-approved parks, trails and open space  
73 replacement levy provides approximately eighty percent of the operating  
74 budget of the parks and recreation division, with approximately thirteen  
75 percent generated through business activities and entrepreneurial efforts.  
76 King County general fund support to the parks and recreation division was  
77 eliminated as of 2011.

78 7. The community partnerships and grants program enacted by Ordinance  
79 14509 enhances parks amenities by partnering with parks and recreation  
80 organizations. Since the inception of the community partnership and grant  
81 program in 2003, more than sixty projects representing more than sixty  
82 million dollars' worth of new, enhanced, or preserved public recreation  
83 facilities have been completed, with only eighteen million dollars of King  
84 County capital investment.

85 8. The Woodland Park Zoo received distributions from the past two voter-  
86 approved levies to supplement zoo operating revenue for education and  
87 conservation programs, horticulture and maintenance and capital  
88 improvements. Levy proceeds distributed to the zoo provided

environmental education, programming and transportation focusing on accessibility for underserved areas, supported thousands of students annually and benefitted residents throughout King County. Levy proceeds also provided conservation and animal care for threatened Pacific Northwest species.

9. King County towns and cities received funding from the past two voter-approved levies. In 2008 through 2013, towns and cities could use levy proceeds for open space and natural lands acquisition and development of town or city trail projects that supported connections to the regional trail system with distributions being contingent upon an equal or greater contribution of matching moneys from the recipient town or city for the same project. In the 2014 through 2019 levy, types of uses for the distribution to King County towns and cities were broadened to provide flexibility and better meet the parks and recreation needs of cities.

10. Parks levy oversight committees were established to monitor the expenditures of the proceeds from the 2004 through 2007, 2008 through 2013 and 2014 through 2019 levies. Annual committee review has concluded that the county has complied with all levy requirements.

11. King County is growing rapidly as a region. In 2017, King County's population increased by close to fifty thousand people; and over the next ten years, the region is expected to grow by another one hundred eighty thousand people. Recent surveys have indicated that since 2008, the number of people who hike in natural area parks has doubled. More and

112 more people are using the King County parks and trails, which puts  
113 greater pressure on an aging system. As development increases to  
114 accommodate population growth, the risk of losing natural lands and green  
115 spaces throughout the county grows. Those valuable lands contribute to  
116 King County residents' high quality of life. The cost of land to  
117 accommodate this growth and preserve open spaces is also increasing.  
118 Today is the opportune time to address future needs of residents by  
119 investing in our parks and trails and accelerating conservation of open  
120 space.

121 12. In King County, many communities have experienced a history of  
122 inequitable and limited regional investments in parks, recreation and open  
123 space, limiting the ability of residents to lead healthy lives. Five hundred  
124 thousand King County residents live without ready access to, parks,  
125 recreation and open spaces. There is a need to address disparities in  
126 access to parks, recreation and open space for underserved areas and  
127 communities, including people with disabilities. This proposal provides  
128 an opportunity to address parks and recreation needs of these underserved  
129 areas and communities.

130 13. Recognizing growth in population, increased use of parks and trails  
131 and the need to address disparities in preparation for the 2020 through  
132 2025 levy, the parks and recreation division conducted outreach to obtain  
133 feedback on the current park system and future parks and recreation needs  
134 for all King County residents. From August through November 2018,

135 parks and recreation division staff conducted fifty-four in-person  
136 engagement meetings with groups representing all geographic areas of the  
137 county including towns and cities, business, recreation, community and  
138 environmental interests. An online survey was also conducted from  
139 November to December 2018, and received one thousand nine hundred  
140 thirty-four responses from the public, representing all geographic areas of  
141 the county.

142 14. The feedback from the engagement meetings and online survey  
143 showed support for the King County open space system. Engagement  
144 findings showed support for maintenance and operations of the open space  
145 system, as well as critical infrastructure repair and replacement, and the  
146 acquisition, conservation and stewardship of open space, as such lands can  
147 provide for passive or active recreation opportunities and protection of  
148 habitat and water quality, and the development of and improvements on  
149 regional trail corridors. Feedback supported funding for King County  
150 towns' and cities' parks and recreation programs; the Woodland Park  
151 Zoological Society education and conservation programs and horticulture,  
152 maintenance and capital improvements; and recognized the Seattle  
153 Aquarium as a regional asset.

154 15. The King County executive took into consideration information  
155 obtained from this outreach, the region's growing population, increased  
156 use of parks and trails across King County, and the lack of parks,  
157 recreation and open space in some communities, and has put forth this

proposal which acknowledges the changing landscape and the need to grow the open space system to keep up with demand from the region.

This proposal is also consistent with the goals and priorities of past levy task forces.

16. This proposal would exempt low-income senior citizens, disabled veterans and other people with disabilities from the regular property tax increase on their residences resulting from a levy authorized by this ordinance, if they have been approved for an exemption under RCW 84.36.381.

BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

**SECTION 1. Definitions.** The definitions in this section apply throughout this ordinance unless the context clearly requires otherwise.

A. "Community partnerships and grants program" means the program through which King County provides moneys to recreation-oriented groups, sports associations and community-based organizations to undertake any combination of developing, operating or maintaining a recreation facility or public park in unincorporated King County and King County towns and cities for public benefit.

B. "Integrated floodplain management" means habitat restoration, open space acquisition or recreational opportunities that are integrated with preventive and corrective measures to reduce the risk of flooding.

C. "Levy" means the levy of regular property taxes, for the specific purposes and term provided in this ordinance and authorized by the electorate in accordance with state law.

181 D. "Levy proceeds" means the principal amount of moneys raised by the levy,  
182 any interest earnings on the moneys and the proceeds of any interim financing following  
183 authorization of the levy.

184 E. "Limit factor" means the most recent published King County office of  
185 economic and financial analysis King County inflation plus population index, or the  
186 limitation contained in chapter 84.55 RCW, whichever is greater.

187 F. "Open space system" means the system that includes parks, trails, natural  
188 areas, resource lands and structures or buildings owned or otherwise under the  
189 jurisdiction of the parks and recreation division of the department of natural resources  
190 and parks. For the purposes of this ordinance, with reference to King County, the term  
191 "open space lands" shall collectively refer to natural areas and resource lands.

192 G. "Targeted equity grant program" means the program through which King  
193 County provides moneys in order to achieve equitable opportunities and access to parks  
194 and recreation for underserved areas and communities, including people with disabilities,  
195 located in unincorporated King County and King County towns and cities.

196 H. "Town or city parks system" means any building or other structure related to  
197 parks or recreation, parks, trails, open space such as natural areas and resource or  
198 ecological lands and other parks or recreation property owned or otherwise under the  
199 jurisdiction of a town or city within King County.

200 **SECTION 2. Levy submittal to voters.** To provide necessary moneys for the  
201 purposes identified in section 4 of this ordinance, the King County council shall submit to  
202 the qualified electors of the county a proposition authorizing a regular property tax levy  
203 in excess of the levy limitation contained in chapter 84.55 RCW for six consecutive

years, with collection commencing in 2020, at a rate not to exceed \$0.1832 per one thousand dollars of assessed value in the first year of the levy period. The dollar amount of the levy in the first year shall be the base upon which the levy amounts in year two through six shall be calculated. In accordance with RCW 84.55.050, this levy shall be a regular property tax levy subject to the limit factor.

**SECTION 3. Deposit of levy proceeds.** The levy proceeds shall be deposited into a dedicated subfund of the parks and recreation fund, or its successor.

**SECTION 4. Eligible expenditures.** If approved by the qualified electors of the county, levy proceeds shall be used for the following purposes:

A. Costs incurred by the county that are attributable to the special election called for in section 5 of this ordinance.

B. Up to eight million dollars to the Seattle Aquarium from the first four years of the levy. Levy proceeds for the Seattle Aquarium shall solely be for capital costs for the Ocean Pavilion project, except as provided in subsection E.5. of this section.

C. Up to forty-four million dollars to publicly owned pools for: capital improvement projects, including planning, feasibility studies, preconstruction and design, construction; and major maintenance repair or replacement projects.

D. Up to twenty-two million dollars to habitat restoration, open space acquisition or recreational opportunities, or any combination thereof, associated with integrated floodplain management capital improvement projects and to outreach and education related to the benefits of integrated floodplain management projects.

E. The remainder of levy proceeds shall be used for the following purposes:

1. Forty percent of levy proceeds for maintenance and operations of King



County's open space system and the targeted equity grant program, but no more than ten million dollars may be used for the targeted equity grant program;

2. Forty-seven percent of levy proceeds for:

a. acquisition, conservation and stewardship of additional open space lands, natural areas, resource or ecological lands, rights of way for regional trails and urban green spaces;

b. acquisition of rights of way for and development of regional and other public trails;

c. capital improvement projects and major maintenance repair or replacement of open space system infrastructure;

d. community partnerships and grants program; and

e. capital improvement projects and major maintenance repair or replacement of parks or recreation infrastructure in metropolitan park districts, towns or cities;

3. Eight percent of levy proceeds for distribution to towns and cities in King County for their town or city parks system operations and capital improvement projects, of which amount:

a. twenty-five thousand dollars shall be distributed annually to each town and city;

b. an additional seventy-five thousand dollars shall be distributed annually to cities with a population greater than four thousand;

c. of the remainder, fifty percent shall be distributed in proportion to each town or city's population and fifty percent shall be distributed in proportion to the assessed value of parcels within each town or city;

250           4. Five percent of levy proceeds for distribution to the Woodland Park  
251 Zoological Society shall be used solely for: environmental education with an emphasis on  
252 accessibility to traditionally underserved populations throughout the county; horticulture  
253 and maintenance of buildings and grounds; conservation of threatened species; and  
254 development of conservation and education strategies to mitigate impacts to animals and  
255 habitats from climate change; and

256           5. Of the levy proceeds in subsections B., C., D., E.2.e., E.3. and E.4. of this  
257 section, a portion shall be retained by the county to be used for expenditures related to  
258 administration of the distribution of levy proceeds. Eligible administrative expenditures  
259 shall include all costs and charges to the parks and recreation division or the county  
260 associated with or attributable to the purposes listed in subsections B., C., D., E.2.e., E.3.  
261 and E.4. of this section as well as sections 6 and 7 of this ordinance. Consistent with  
262 RCW 84.55.050, as it may be amended, levy proceeds may not supplant existing funding.

263           **SECTION 5. Call for special election.** In accordance with RCW 29A.04.321,  
264 the King County council hereby calls for a special election to be held in conjunction with  
265 the primary election on August 6, 2019, to consider a proposition authorizing a regular  
266 property tax levy for the purposes described in this ordinance. The King County director  
267 of elections shall cause notice to be given of this ordinance in accordance with the state  
268 constitution and general law and to submit to the qualified electors of the county, at the  
269 said special county election, the proposition hereinafter set forth. The clerk of the council  
270 shall certify that proposition to the King County director of elections in substantially the  
271 following form, with such additions, deletions or modifications as may be required for  
272 the proposition listed below by the prosecuting attorney:

The King County council passed Ordinance \_\_\_\_ concerning replacement of an expiring parks levy. If approved, this proposition would provide funding for county, town, city and park district parks, and for open space, trails, recreation, public pools, zoo operations and an aquarium capital project. It would authorize an additional six-year property tax beginning in 2020 at \$0.1832 per \$1,000 of assessed valuation with the 2020 levy amount being the base for calculating annual increases in 2021 - 2025 by the King County inflation plus population index or the 84.55 RCW limitation, whichever is greater. Should this proposition be:

Approved? \_\_\_\_

Rejected? \_\_\_\_

**SECTION 6. Distributions.** Each distribution of levy proceeds to a King County town or city, the Woodland Park Zoological Society or its successor, or the Seattle Aquarium or its successor, for the eligible purposes identified in section 4 of this ordinance shall be subject to the execution of a contract between the county and each entity for the same purposes. Distribution of levy proceeds shall be subject to the execution of a contract for: the targeted equity grant program; publicly owned pool capital improvement projects and major maintenance repair or replacement projects; integrated floodplain management capital improvement projects and outreach and education; capital improvement projects and major maintenance repair or replacement projects to parks or recreation infrastructure in metropolitan park districts, towns or cities; and acquisition, conservation and stewardship of additional natural areas, resource or ecological lands, rights of way for regional trails and urban green spaces.

296        **SECTION 7. Parks levy oversight board established.**

297            A. If the proposition in section 5 of this ordinance is approved by the qualified  
298    electors of King County, a parks levy oversight board shall be appointed by the  
299    executive. The board shall consist of nine members. Each councilmember shall  
300    nominate a candidate for the board who resides in the councilmember's district no later  
301    than March 31, 2020. If the executive does not appoint by May 31, 2020, the person  
302    nominated by a councilmember, the executive must request that the councilmember  
303    should by June 30, 2020, nominate another candidate for appointment. Members shall be  
304    confirmed by the council. Members may not be elected or appointed officials of any unit  
305    of government, except that individuals serving in a civic capacity on a local board or  
306    commission would be eligible to serve on the parks levy oversight board.

307            B. The board shall review the allocation of levy proceeds and progress on  
308    achieving the purposes of this proposition. On or before December 31, 2021, the board  
309    shall review and report to the King County executive, the King County council and the  
310    regional policy committee on the expenditure of levy proceeds for 2020. Thereafter, the  
311    board shall review and report to the King County executive, the King County council and  
312    the regional policy committee annually. Any report to the King County council under  
313    this section shall be made in the form of a paper original and an electronic copy with the  
314    clerk of the council, who shall retain the original and provide an electronic copy to all  
315    councilmembers. The board expires December 31, 2026.

316        **SECTION 8. Exemption.** The additional regular property taxes authorized by  
317    this ordinance shall be included in any real property tax exemption authorized by RCW  
318    84.36.381.

319        SECTION 9. Ratification. Certification of the proposition by the clerk of the  
320        King County council to the director of elections in accordance with law before the  
321        election on August 6, 2019, and any other acts consistent with the authority and before  
322        the effective date of this ordinance are hereby ratified and confirmed.

323            SECTION 10. Severability. If any provision of this ordinance or its application  
324 to any person or circumstance is held invalid, the remainder of the ordinance or the  
325 application of the provision to other persons or circumstances is not affected.  
326

Ordinance 18890 was introduced on and hearing held/closed and passed by the  
Metropolitan King County Council on 4/17/2019, by the following vote:

Yes: 8 - Mr. von Reichbauer, Mr. Gossett, Ms. Lambert, Mr.  
McDermott, Mr. Dembowski, Mr. Upthegrove, Ms. Kohl-Welles and  
Ms. Balducci  
No: 1 - Mr. Dunn

KING COUNTY COUNCIL  
KING COUNTY, WASHINGTON



Rod Dembowski, Chair



ATTEST:  


Melani Pedroza, Clerk of the Council

APPROVED this 2 day of MAY, 2019.



Dow Constantine, County Executive

Attachments: None

RECEIVED  
2019 MAY -3 AM 9:09  
CLERK  
KING COUNTY COUNCIL

## Parks, Recreation, Open Space and Trails Levy 2020 Revenues and Distributions

	2020 Actuals	
<b><u>Revenues</u></b>		
2020 Levy Proceeds	\$115,073,610	
Interest Earnings and Other Miscellaneous	\$676,974	
<b>Total Revenues</b>	<b>\$115,750,584</b>	
<b><u>2020 Distributions</u></b>		
<b>Reimbursement of Election Costs<sup>1</sup></b>	<b>\$736,956</b>	
<b>Seattle Aquarium</b>	<b>\$1,941,750</b>	
<b>Publicly-Owned Pools</b>	<b>\$3,425,000</b>	
- Aquatic Facilities Capital Grants	\$1,090,750	
- Weyerhaeuser King County Aquatic Center	\$2,300,000	
- <i>Levy Administration Contribution - 1%</i>	\$34,250	
<b>Open Space River Corridors</b>	<b>\$1,712,500</b>	
- Open Space Floodplains Grant Program	\$1,695,375	
- <i>Levy Administration Contribution - 1%</i>	\$17,125	
<b>King County Parks Operations &amp; Maintenance</b>	<b>\$42,440,714</b>	40%
- King County Parks Operations and Maintenance	\$40,940,714	
- Targeted Equity Grants Program	\$1,500,000	
<b>King County Parks Capital Program</b>	<b>\$49,867,839</b>	47%
- Open Space Acquisitions/Land Conservation	\$13,494,486	
- Regional and Other Public Trails System	\$25,802,675	
- Active Recreation and Other Park Repair and Renovation	\$5,880,000	
- Parks Capital and Acquisition Grants Program	\$2,780,000	
- Community Partnerships and Grants Program	\$1,412,000	
- <i>Levy Administration Contribution - 1%</i>	\$498,678	
<b>Cities and Towns within King County</b>	<b>\$8,488,143</b>	8%
- Distribution to King County Cities and Towns	\$8,403,261	
- <i>Levy Administration Contribution - 1%</i>	\$84,881	
<b>Woodland Park Zoo</b>	<b>\$5,305,089</b>	5%
- Distribution to Woodland Park Zoo	\$5,278,564	
- <i>Levy Administration Contribution - 0.5%</i>	\$26,525	
<b>Total Distribution in 2020</b>	<b>\$113,917,991</b>	
<b>Ending Balance</b>	<b>\$1,832,593</b>	
	Carry-forward to 2021 to Distribute <sup>2</sup> :	\$1,832,593
<b>Undesignated Ending Balance</b>	<b>\$0</b>	

**Notes:**

1. This is a one-time payment to reimburse the General Fund for prorated costs related to ballot measure on the August election.

2. This represents fund revenue posted in 2020 after the last levy distribution in December. Funds will be distributed in 2021.

**2020-2025 Parks, Recreation, Trails and Open Space Levy  
2020 Report on King County Parks Levy Grant Programs**

Columns Identified:			C = A - B
	A	B	C
Grant Program	2020 Levy Budget	Levy Expenditures in 2020	Carry Forward into 2021 <sup>6</sup>

<b>Public Pools and Aquatic Facilities<sup>1</sup></b>			
Aquatic Facilities Grant Program	1,090,750	58,205	1,032,545
Weyerhaeuser King County Aquatic Center <sup>2</sup>	2,300,000	1,660,680	639,320
Levy Administration Fee - 1%	34,250	34,250	-
<b>Total - Public Pools and Aquatic Facilities</b>	<b>3,425,000</b>	<b>1,753,135</b>	<b>1,671,865</b>

<b>Open Space River Corridors Grant Program<sup>1</sup></b>			
Open Space River Corridors Grant Program	1,695,375	90,946	1,604,429
Levy Administration Fee - 1%	17,125	17,125	-
<b>Total - Open Space River Corridors Grant Program</b>	<b>1,712,500</b>	<b>108,071</b>	<b>1,604,429</b>

<b>Parks Capital and Open Space Grant Program<sup>3</sup></b>	<b>2,780,000</b>	<b>145,513</b>	<b>2,634,487</b>
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<b>Community Partnerships and Grants<sup>3,4</sup></b>	<b>1,412,000</b>	<b>491,988</b>	<b>920,012</b>
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<b>Targeted Equity Grant Program<sup>5</sup></b>	<b>1,500,000</b>	<b>69,119</b>	<b>1,430,881</b>
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## Notes:

2020 expenditures for the new levy grant programs are staff time to develop the grant criteria and begin recruitment of advisory committee members. Overall levy grant administration costs are allocated proportionately to each levy grant program.

1. Ordinance #18890 specifies total dollar amounts to be allocated to the Public Pools and Open Space River grant programs.
2. Motion #15378 allocates up to \$8M for the Weyerhaeuser King County Aquatic Center from the funding for Public Pools and Aquatic Facilities. Expenses will be discussed at Meeting 3.
3. Funding for the Parks Capital and Open Space Grant program and the Community Partnerships and Grants program each come from the 47% allocation specified in Ordinance #18890. More information, including the levy administration fee, on the 47% will be shared in Meeting 3.
4. 2020 expenditures for the Community Partnerships and Grants program detailed further in a separate document.
5. Funding for the Targeted Equity Grant program comes from the 40% allocation specified in Ordinance 18890.
6. Levy funds not spent within the calendar year are carried forward in the grant program to be spent in future years.



**2020-2025 Parks, Recreation, Trails and Open Space Levy  
2020 Report on King County Parks Capital Plan Levy Expenditures**

Columns Identified:			C = A - B
	A	B	C
Project	2020 Levy Budget	Levy Expenditures in 2020	Carry Forward into 2021

<i>Levy Administration - 1% Contribution</i>	498,678	498,678	-
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<b>Regional Open Space Acquisition/Land Conservation</b>			
Bass Lake Complex Acquisition	415,000	354,553	60,447
Boise Creek Acquisition for Future Restoration	250,000	377,358	(127,358)
Crow Marsh Natural Area	210,000	-	210,000
Eastrail - NE 8th Street Crossing Addition	750,000	-	750,000
Eastrail – Wilburton Addition	700,000	-	700,000
Fall City Open Space	300,000	10,000	290,000
Green River Newaukum Creek Preservation	19,361	-	19,361
Issaquah Creek Headwaters Protection	701,000	299,803	401,197
Lake Geneva Park	800,000	6,970	793,030
Little Si Acquisition Feasibility	20,000	201,996	(181,996)
Misty Isle Farm	1,112,500	-	1,112,500
Moss Lake Natural Area Additions	825,000	-	825,000
Raging River Natural Area	1,228,000	2,342,656	(1,114,656)
Snoqualmie at Fall City	1,152,500	2,394	1,150,106
Snoqualmie Valley Trail North - Acquisition	444,625	276,534	168,091
Soos Creek Park	60,000	28,846	31,154
Sugarloaf Mountain Forest	425,000	1,380	423,620
Upland Forests & Trail Connections - Vashon/Maury	402,500	379,873	22,627
Vashon Island Marine Shoreline	929,000	410,908	518,092
Vashon Streams & Estuaries	250,000	-	250,000
Stewardship of Newly Acquired Lands	2,500,000	272,942	2,227,058
Water Access Acquisition to Lake Washington	-	-	-
<b>Total - Regional Open Space</b>	<b>13,494,486</b>	<b>4,966,212</b>	<b>8,528,274</b>

<b>Regional and Other Public Trails System</b>			
East Lake Sammamish Regional Trail (ELST)	-	-	-
ELST - Redmond Light Rail Extension	-		
Eastrail	21,460,000	32,463	21,427,537
Foothills Regional Trail	-	-	-
Green River Trail Extension - North	300,000	-	300,000
Green-to-Cedar Rivers Trail	-	-	-
Interurban Trail South Improvements	1,000,000	9,901	990,099
Lake to Sound Trail	900,000	803,642	96,358
Soos Creek Regional Trail	500,000	8,085	491,915
Public Trails City Pass-Through	642,675	-	642,675
Regional Trail Corridor Acquisitions	1,000,000	-	1,000,000
Wayne Golf Course Trail Connector Improvements	-	-	-
Capital Improvements on Existing Regional Trails	-	-	-
<b>Total - Regional and Other Public Trails</b>	<b>25,802,675</b>	<b>854,091</b>	<b>24,948,584</b>

Project	2020 Levy Budget	Levy Expenditures in 2020	Carry Forward into 2021
<b>King County Parks Park Repair and Renovation</b>			
Backcountry Trail Rehabilitation	200,000	15,617	184,383
Ballfield Turf Replacement	260,000	2,644	257,356
Infrastructure Improvement at 5 Sites			
- Dockton Park	2,000,000	-	2,000,000
- Five Mile Lake Park	-	-	-
- Marymoor Park	465,000	-	465,000
- Preston Mill	800,000	-	800,000
- Skyway Park	-	-	-
Play Area Rehabilitation	495,000	306,153	188,847
Sport Court and Grass Ballfields Rehabilitation	1,660,000	63,876	1,596,124
Trailhead Access Improvement	-	-	-
<b>Total - Major Maintenance and Infrastructure Repair</b>	<b>5,880,000</b>	<b>388,290</b>	<b>5,491,710</b>
<b>Community Partnerships and Grants</b>	<b>1,412,000</b>	<b>491,988</b>	<b>920,012</b>
<b>Cities Park Capital and Open Space Grant Program</b>	<b>2,780,000</b>	<b>145,513</b>	<b>2,634,487</b>
<b>Grand Total - 47% of Remaining Park Levy Proceeds per Section 4E2</b>	<b>49,867,839</b>	<b>7,344,774</b>	<b>42,523,066</b>

Notes:

1. County code allows capital projects to expend adopted budget as soon as ten days after the County Executive signs adopted budget legislation. Negative amounts in column C represent projects that are spending the next year's budget authority.
2. Some projects with allocated levy proceeds but no reported expenditures may be spending down prior levy balances first.

## 2020-2025 Parks, Recreation, Trails and Open Space Levy

### 2020 Annual Report for Cities in King County

Columns Identified	A	B	C	D	E	F
			C = A - B			
City	2020 Distribution	2020 Expenditure	Balance / Carryover to 2021	Project Description	Reason for Delay in Spending	Year Intend to Spend
Algona	\$31,968	\$0	\$31,968	-	In early design stage for Algona Wetland Preserve	2022-2023
Auburn	\$242,290	\$0	\$242,290	-	Accumulating needed funds for park improvements and regional trails extension.	2021-2022
Beaux Arts Village	\$26,309	\$0	\$26,309	-	It has taken longer than expected to develop plans. Funds will be used in 2021 for path restoration work.	2021
Bellevue	\$590,392	\$0	\$590,392	-	Held in reserve to supplement the acquisition, development, renovation and operation of parks, open space and trails.	2021-2022
Black Diamond	\$110,364	\$0	\$110,364	-	Target project funded by private developer, freeing up funds for other city capital improvement project.	2021-2022
Bothell	\$168,847	\$0	\$168,847	-	Funds will be expended on construction of future capital park projects programmed in Bothell's Capital Facilities Plan.	2023-2024
Burien	\$202,682	\$6,650	\$196,032	Annex Community Center demolition and acquisition of real property for Seahurst Park. Remaining funds to be spent on various major maintenance projects in 2021-2022.	The delay in spending is a result of COVID-19 impacts on staffing, contracted labor, and the general allocation of funds and schedule of some of these projects.	2021-2022
Carnation	\$29,675	\$7,547	\$22,127	Hazardous tree removal		
Clyde Hill	\$42,293	\$0	\$42,293	-	COVID delayed project progress on tennis court surfacing.	2021
Covington	\$139,157	\$0	\$139,157	-	Accumulating funds for future project	2021-2023
Des Moines	\$162,202	\$0	\$162,202		Van Gasken Park project delayed due to cultural resources issues, tribal consultation and permitting items pending.	2021-2025

Columns Identified	A	B	C	D	E	F
			C = A - B			
City	2020 Distribution	2020 Expenditure	Balance / Carryover to 2021	Project Description	Reason for Delay in Spending	Year Intend to Spend
Duvall	\$116,724	\$0	\$116,724	-	Timing. Various smaller parks projects budgeted in 2021/2022 and will be funded by Park Levy money.	2021-2022
Enumclaw	\$123,394	\$123,000	\$394	Enumclaw Aquatic Center operations		
Federal Way	\$281,129	\$0	\$281,129	-	Accumulating funds for future project	
Hunts Point	\$31,010	\$31,010	\$0	Walking path improvements along Hunts Point Road. Walking path to play area to improve ADA access to park.		
Issaquah	\$201,966	\$100,000	\$101,966	Parks operations and maintenance	Projects delayed due to COVID-19	2021
Kenmore	\$153,920	\$50,000	\$103,920	Operations and maintenance at various Kenmore parks.		2021-2022
Kent	\$370,976	\$0	\$370,976		All funds allocated in 2020 have been earmarked for Campus Park and Salt Aire Vista Park renovations. Projects are estimated to start in late 2021.	2021
Kirkland	\$355,505	\$0	\$355,505	This funding was programmed in the City's Neighborhood Park Land Acquisition project in 2020, but has not yet been used.	Funding uncertainty, COVID uncertainty, no opporutnities for land purchase in 2020	2021
Lake Forest Park	\$132,528	\$132,528	\$0	Lakefront park property acquisition		
Maple Valley	\$153,329	\$0	\$153,329		Projects delayed due to COVID-19	
Medina	\$49,965	\$49,965	\$0	Replace middle foot bridge in main city park		
Mercer Island	\$198,817	\$0	\$198,817	-	Projects delayed due to COVID-19	2021-2023
Milton	\$27,337	\$0	\$27,337	-	No expenditures to report.	
Newcastle	\$132,531	\$58,135	\$74,396	Various capital projects: trails acquisition and development, Lake Boren Park Plan implementation		
Normandy Park	\$116,604	\$0	\$116,604	-	Accumulating funds for future project	2022
North Bend	\$116,677	\$0	\$116,677	Funds are being accumulated for use for a Meadowbrook Farm Prairie Loop Trail project, pending grant award.	City applied for but didn't receive a grant in 2020, and will apply for a 2021 or 2022 grant for the same project.	
Pacific	\$111,911	\$0	\$111,911		Projects delayed due to COVID-19	

Columns Identified	A	B	C	D	E	F
			C = A - B			
City	2020 Distribution	2020 Expenditure	Balance / Carryover to 2021	Project Description	Reason for Delay in Spending	Year Intend to Spend
Redmond	\$300,075	\$300,075	\$0	Construct pathway connections to Redmond Central Connector regional trail		
Renton	\$325,098	\$0	\$325,098	-	Construction timing	2022
Sammamish	\$272,613	\$6,401	\$266,212	Parks capital replacement fund for the repair and replacement of parks structures and equipment	Carryover funds to be expended during construction phase of upcoming capital improvement project.	
SeaTac	\$168,967	\$0	\$168,967	-	Securing additional funding for trailhead project.	2022-2023
Seattle	\$2,211,686	\$0	\$2,211,686		Most of the dollars have been appropriated to Parks capital projects. Carryover funds will be used to complete the projects in 2021 and 2022.	2021-2022
Shoreline	\$225,481	\$0	\$225,481	-	The COVID-19 pandemic slowed down habitat restoration work	2022
Skykomish	\$25,427	\$0	\$25,427	-	Accumulating funds for future project	
Snoqualmie	\$124,807	\$0	\$124,807	-	City is accumulating funds for All-Inclusive Playground project.	2021
Tukwila	\$159,702	\$0	\$159,702	-	Allowing funds to build for larger scale capital project.	2021
Woodinville	\$136,050	\$11,874	\$124,177	Wilmot Gateway Park landscaping and the refinishing/painting the trellis and bathroom structures.		
Yarrow Point	\$32,855	\$32,855	\$0	Playground construction		
<b>Cities Subtotal</b>	<b>\$8,403,261</b>	<b>\$910,040</b>	<b>\$7,493,221</b>			
<i>Levy Administration Contribution - 1%</i>						
	\$84,881	\$84,881	\$0			
<b>Cities Total</b>	<b>\$8,488,142</b>	<b>\$994,921</b>	<b>\$7,493,221</b>			

12%