

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

November 16, 2022

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 2021 Expenditures of the 2020-2025 Parks Levy

Dear Executive Constantine, Chair Balducci and Councilmember Reichbauer,

This letter constitutes our second annual 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. The Board is 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.¹

The Board met on September 29, October 12, October 26, and November 9 to develop this report. We present our conclusions regarding the 2021 expenditures of the 2020-2025 Parks Levy, alongside recommendations and feedback for the County to consider going forward.

2021 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

¹ The Board’s District 8 and District 9 representative seats are currently vacant.

was approved by voters to fund the operation and maintenance of King County's parks and trails, 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 and towns, 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" on an annual basis.

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, and the Seattle Aquarium. We heard a presentation from the City of Redmond about several projects funded through the Parks Levy. We also received presentations from the Zoo and the Seattle Aquarium detailing their expenditure of Parks Levy funds in 2021.

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 2021, have complied with the requirements of Ordinance 18890 in their expenditure of the Parks Levy proceeds in 2021. 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 \$122,367,107 in total Parks Levy revenues in 2021 and distributed \$121,784,211 per the requirements of the Ordinance. These revenues include \$1,832,593 in 2020 carry forward funds.

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. **\$1,941,660 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. **\$7,717,481 was disbursed in 2021 for publicly owned pools for capital improvement projects**, including planning, feasibility studies, preconstruction and design,

construction, and major maintenance repair or replacement projects.² This is within the \$44 million total allocation provided for in the 2020-2025 Parks Levy.

3. **\$3,735,851 was disbursed in 2021 for 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.³ This is within the \$22 million total allocation provided for in the 2020-2025 Parks Levy.

Of the remainder of the 2021 Parks Levy funds, the Board confirms that:

4. **Forty (40%) percent**, or \$43,355,688 of Parks Levy proceeds in 2021 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 allocated \$41,881,010 in M&O expenditures and \$1,474,678 for Targeted Equity Grant Program in 2021.

Of note, actual expenditures for the Targeted Equity Grant Program were below budget, totaling \$208,149 in 2021 as initial grant applications were reviewed and awarded this year. The remaining funds will be carried forward into 2022.

5. **Forty-seven (47%) percent**, or \$50,942,933³ of Parks Levy proceeds in 2021 were distributed to the Division for capital projects in categories below:
 - 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 (**\$16,854,400** allocated in 2021);
 - Acquisition of rights of way for and development of regional and other **public trails** (**\$40,434,637** allocated in 2021);
 - Capital improvement projects and major maintenance repair or replacement of **open space system infrastructure** (**\$4,914,872** allocated in 2021);
 - **Community partnerships and grants program** (**\$1,442,734** allocated in 2021); and

² 2021 expenditure amount includes 1% levy administrative costs, as allowed per Section 4.E.5 of Ordinance 18890.

³ 2021 expenditure amount includes 1% levy administrative costs, as allowed per Section 4.E.5 of Ordinance 18890.

- Capital improvement projects and major **maintenance repair or replacement of parks or recreation infrastructure in metropolitan park districts, towns, or cities (\$3,768,897** allocated in 2021).

The 2021 capital budget accelerated funding for projects that were ready for construction or acquisition by allocating \$16,982,035 of future year's levy proceeds to the East Lake Sammamish Trail, Foothills Trail, Wayne Golf Course Trail Connector, and Water Access Acquisition on Lake Washington projects. \$1,510,000 was also reallocated from Active Recreation and Other Parks Repair and Renovation sections to the Regional and Public Trail System in order to construct the East Lake Sammamish Trail and the Foothills Trail. Projects in these categories carry a significant and growing balance into 2022. Some projects continue to spend down proceeds from the prior levy and future levy proceeds were allocated to large projects including the East Lake Sammamish Trail in order to begin construction as required by procurement policies. However, capital expenditures have ramped up from \$7.3 million in 2020 to \$23.4 million in 2021 as projects have begun moving from the planning phase to design, implementation, and/or acquisition. As additional projects move into implementation over the course of the levy, this balance will be spent down.

6. **Eight (8%) percent, or \$8,671,138⁴ of Parks Levy proceeds in 2021 were distributed to towns and cities** in King County for their town or city parks system operations and capital improvement projects as outlined in Ordinance, specifically:
 - \$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.
7. **Five (5%) percent, or \$5,419,461⁵ of Parks Levy proceeds in 2021 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.

⁴ 2021 expenditure amount includes 1% levy administrative costs, as allowed per Section 4.E.5 of Ordinance 18890.

⁵ 2021 expenditure amount includes 0.5% levy administrative costs, as allowed per Section 4.E.5 of Ordinance 18890.

Assessment & Accountability

In addition to the financials outlined above, the Board received access to King County Parks' assessment and accountability system, which is used to track, measure and report on the successful completion of Park Levy projects. The dashboard tools gave Board members visibility into the status of specific projects (e.g., completed, in progress, no progress), including information on key indicators, next steps, and anticipated timelines. Our Board was impressed with the performance monitoring tools provided. We also appreciated King County Parks' level of transparency in sharing this internal dashboard with the Board.

Recommendations & Feedback

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 **encourages King County Parks to further quantify the impact of levy activities in our communities.** Beyond stating the specific dollar amounts and percentages allocated, we see opportunity to better connect dollars spent to the publicly stated outcomes of the levy, helping demonstrate more specifically how the levy dollars are meeting stated goals and outcomes. While we appreciate that some metrics like "access" can be difficult to quantify, taking steps to further this work would be welcomed. Additionally, as mentioned in our 2020 report, we see a significant opportunity to leverage Parks Levy dollars in ways that advance equity and social justice (ESJ), address disparities and support climate change resilience. Our Board continues to advocate for strong alignment between the allocation of Parks Levy expenditures and King County's Equity and Social Justice Strategic Plan, its Strategic Climate Action Plan, and other related County initiatives. We recommend King County Parks articulate more clearly how Parks Levy dollars track to the County's broader ESJ and climate change goals in, for example, job opportunities, employee diversity, accessibility, open space, among other indicators.

The Board also **recommends that King County look for additional ways to meet the significant demand for the Targeted Equity Grants and Capital Grant Programs.** We recognize and appreciate the significant work the team has done to raise awareness and interest in these grant programs, and to operate them in a way that is transparent, inclusive and engages community. This great work, and the outsized opportunities for support in King County has resulted in significant interest that far exceeds the levy's ability to meet. Our recommendation is based on a detailed presentation we received showing that, for example, the number of applications for the Targeted Equity Grants (TEG) far surpassed the number of grants awarded (91 applications versus 33 awards). This represents a gap of approximately \$12 million in unmet community requests in one year alone. While we recognize that the Ordinance limits TEG funding to \$10 million, we encourage the County to first, recognize this significant interest and second, think creatively about how community needs can be addressed. This might include, for

example, helping community-based organizations become eligible for other Capital Program funding streams and/or providing more flexibility with grant requirements, or playing a role to help organizations to connect with other aligned sources of funding in the region.

The Board also **recommends that King County look for ways to streamline and shorten the timeline from grant application to grant award.** Through presentations, we learned that the average time from grant application to grant award is nearly 12 months. While we understand that elements of this work including contracting can take longer, especially in the case of Capital Grant Programs, these timelines are quite long, and can have unanticipated impact on communities. We encourage the County to consider where those timelines can be amended and shortened without compromising the strong work to date on community engagement and appropriate due diligence.

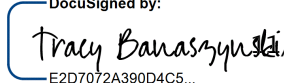
In conclusion, the Board believes that the Division has complied with the requirements of Ordinance 18890 and is on track to implement the Parks Levy. We also hope that the County will consider our recommendations and feedback moving forward.

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 questions. We look forward to our continued work on behalf of King County voters.

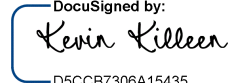
We welcome an opportunity to discuss our findings further at your convenience.

Sincerely,

The Members of the King County Parks Levy Oversight Board

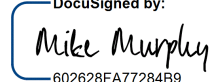
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Tracy Banaszynski
 Council District 1 Representative

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Kevin Killeen
 Council District 6 Representative

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 Edward Dumas (absent/unavailable)
 Council District 2 Representative

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Mike Murphy
 Council District 7 Representative

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Yvonne Thomas
Council District 3 Representative

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Council District 8 Representative

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BrynDel Swift
Council District 4 Representative

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Council District 9 Representative

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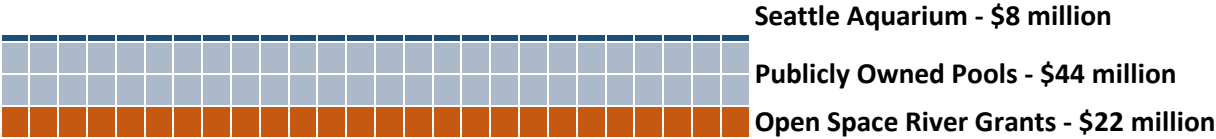
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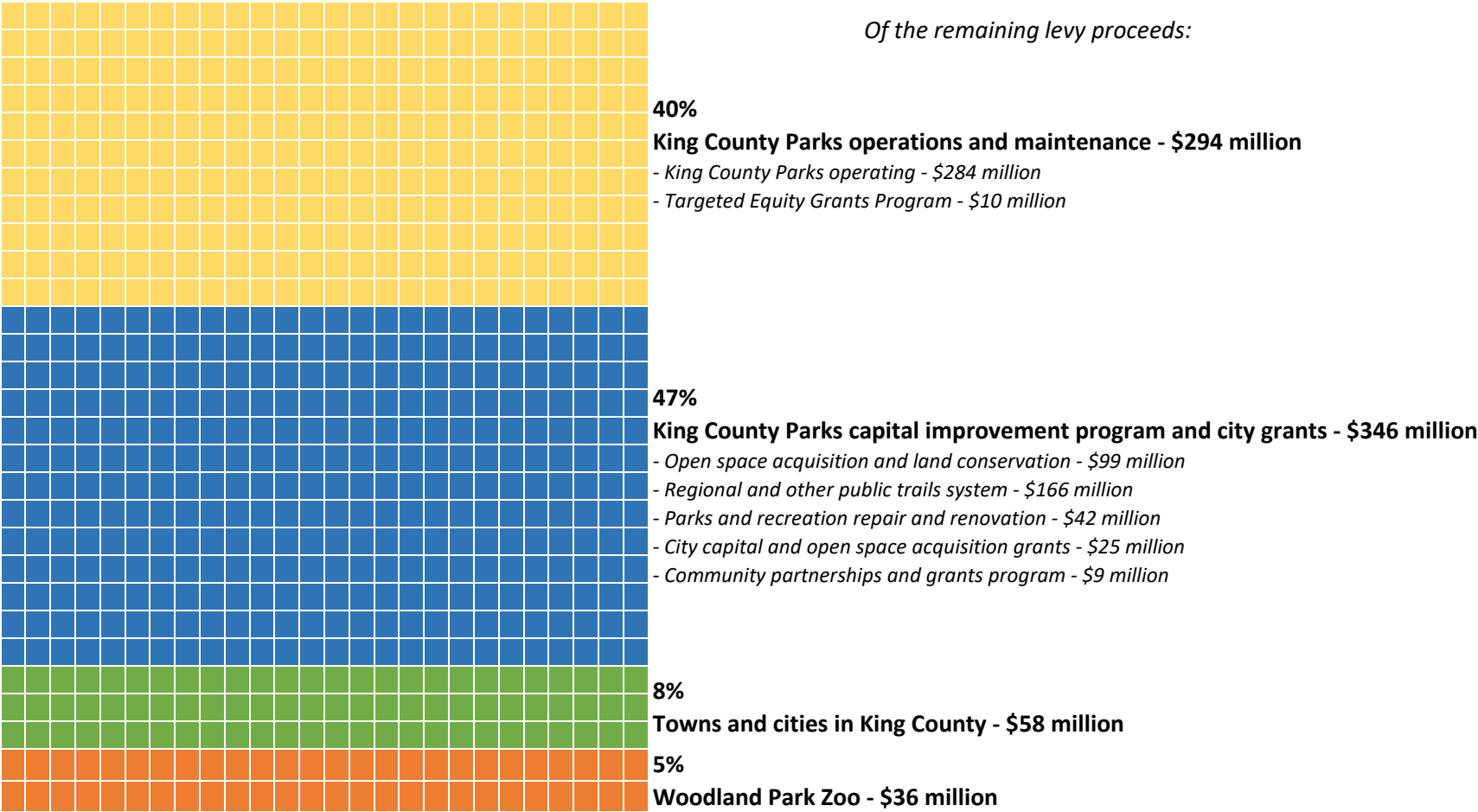
Jeron "Bookie" Gates
Council District 5 Representative

**Parks, Recreation, Open Space and Trails Levy
2020-2025 Estimated Distributions**

Eligible Expenses from Ordinance #18990



Of the remaining levy proceeds:



1. The 2020-2025 six-year estimate is based on the distribution specified in King County Ordinance #18990, projects listed in Motion #15378, and the quarterly economic forecasts published by the King County Office of Economic and Financial Analysis.

2. Not shown is the \$736,956 for one-time payment to reimburse the General Fund for prorated costs related to ballot measure on the August election.

Parks, Recreation, Open Space and Trails Levy 2020-2025 Estimated Revenues and Distributions

	2021 ACTUALS	2020-2025 ESTIMATES ¹	
REVENUES			
2020-2025 Levy Proceeds	\$120,534,514	\$842,370,000	
Interest Earnings and Other Miscellaneous		\$2,760,000	
Revenue Subtotal:	\$122,367,107	\$845,130,000	
Contribution from Fund Balance	\$1,832,593	-	
Total Revenues	\$122,367,107	\$845,130,000	
DISTRIBUTIONS			
Reimbursement of Election Costs		\$736,956	
Seattle Aquarium	\$1,941,660	\$8,000,000	
Publicly Owned Pools	\$7,717,481	\$44,440,000	
- Aquatic Facilities Capital Grants	\$6,390,306	\$36,560,000	
- Weyerhaeuser King County Aquatic Center	\$1,250,000	\$8,000,000	
- Levy Administration Contribution - 1%	\$77,175	\$440,000	
Open Space River Corridors	\$3,735,851	\$22,000,000	
- Open Space Floodplains Grant Program	\$3,698,492	\$21,780,000	
- Levy Administration Contribution - 1%	\$37,359	\$220,000	
King County Parks Operations & Maintenance	\$43,355,688	\$308,157,044	40%
- King County Parks Operations and Maintenance	\$41,881,010	\$298,157,044	
- Targeted Equity Grants Program	\$1,474,678	\$10,000,000	
King County Parks Capital Program	\$50,942,933	\$362,085,000	47%
Cities and Towns within King County	\$8,671,137	\$61,631,000	8%
- Distribution to King County Cities and Towns	\$8,584,426	\$61,015,000	
- Levy Administration Contribution - 1%	\$86,711	\$616,000	
Woodland Park Zoo	\$5,419,461	\$38,520,000	5%
- Distribution to Woodland Park Zoo	\$5,392,364	\$38,327,000	
- Levy Administration Contribution - 0.5%	\$27,097	\$193,000	
Distributions Subtotal:	\$121,784,211	\$845,130,000	
Contribution to Fund Balance	\$582,896	\$0	
Total Distributions	\$122,367,107	\$845,130,000	

¹ The 2020-2025 six-year estimate is based on the distribution specified in King County Ordinance #18990, projects listed in Motion #15378, and the quarterly economic forecasts published by the King County Office of Economic and Financial Analysis. For simplicity and readability, the six-year estimates are rounded to the nearest \$10,000. As a result, the total distributions do not sum exactly.

Parks, Recreation, Open Space and Trails Levy 2021 Revenues and Distributions

	2021 Actuals	
<u>Revenues</u>		
2021 Levy Proceeds	\$120,534,514	
2020 Carry Forward	\$1,832,593	
Total Revenues	\$122,367,107	
<u>2021 Distributions</u>		
Seattle Aquarium	\$1,941,659	
Publicly Owned Pools	\$7,717,481	
- Aquatic Facilities Capital Grants	\$6,390,306	
- Weyerhaeuser King County Aquatic Center	\$1,250,000	
- <i>Levy Administration Contribution - 1%</i>	\$77,174.81	
Open Space River Corridors	\$3,735,851	
- Open Space Floodplains Grant Program	\$3,698,492	
- <i>Levy Administration Contribution - 1%</i>	\$37,359	
King County Parks Operations & Maintenance	\$43,355,688	
- King County Parks Operations and Maintenance	\$41,881,010	40%
- Targeted Equity Grants Program	\$1,474,678	
King County Parks Capital Program	\$50,942,933	47%
Cities and Towns within King County	\$8,671,138	
- Distribution to King County Cities and Towns	\$8,584,426	
- <i>Levy Administration Contribution - 1%</i>	\$86,711	8%
Woodland Park Zoo	\$5,419,461	
- Distribution to Woodland Park Zoo	\$5,392,364	
- <i>Levy Administration Contribution - 0.5%</i>	\$27,097	5%
Total Distribution in 2021	\$121,784,211	
 Ending Balance	 \$582,896	
 Carry-forward to 2022 to Distribute ¹ :	 \$582,896	
 Undesignated Ending Balance	 \$0	

¹ This represents fund revenue posted in 2021 after the last levy distribution in December. Funds will be distributed in 2022.

King County Parks and Recreation Division 2021 Operating Revenues and Expenditures Summary

REVENUES and FUNDING	2021
2020-2025 King County Parks Levy	\$43,355,688
- King County Parks Operations and Maintenance	\$41,881,010
- Targeted Equity Grants	\$1,474,678
Business Revenue ¹	\$3,815,363
Levy Administration Fee ²	\$737,771
Interest Earnings and Other Miscellaneous Revenue ³	-\$96,414
Parks Operating Revenue Subtotal:	\$47,812,407
Contribution from Operating Fund Balance	\$0
Parks Operating Revenues and Funding Total:	\$47,812,407

EXPENDITURES and RESERVES	
Park Director's Office	\$1,859,634
Finance and Administration	\$2,420,916
Internal and Central Service Cost Allocations	\$9,427,535
Business Development and Partnerships	\$4,216,173
Capital Project Management, Planning, Land Management	\$565,053
Park Operations	\$23,770,945
Targeted Equity Grants	\$208,149
WSU Cooperative / 4-H ⁴	\$100,000
King County Search and Rescue ⁵	\$100,000
Parks Operating Expenditures Subtotal:	\$42,668,405
Contribution to Operating Fund Balance ⁶	\$921,247
Additional Funds Held in Reserve ⁷	\$2,930,904
Targeted Equity Grants Carry Forward ⁸	\$1,291,851
Parks Operating Expenditures and Reserves Total:	\$47,812,407

Notes

1. Business Revenues include a variety of user fees and entrepreneurial efforts; in general, it includes revenue from non-tax or government transfer sources. The budgeted amount in 2021 was \$2.9 million. Due to continued measures to slow the spread of COVID-19, events and reservations at parks and facilities maintained cancellations and delays as was directed in 2020.
2. Levy Administration Fee, authorized by section E.5 of ordinance #18890, reflects the total amount retained by King County Parks for expenditures related to the administration and distribution of levy proceeds.
3. Interest Earnings and Other Miscellaneous Revenue includes interest earnings on fund balance from the King County investment pool, private timber harvest excise tax, and delinquent levy proceeds from the 2008-2013 Parks Operating Levy.
4. Continuing from the 2014-2019 Parks Levy, King County provides the Washington State University Cooperative Extension annual funding to support the 4-H Youth Development Program.
5. King County provides annual funding to King County Search and Rescue to support operations and headquarters maintenance, as directed by a budget proviso in King County Ordinance 18993.
6. King County requires operating funds that are primarily funded through property taxes to hold in reserve the equivalent of three months of budgeted expenditure. This is intended to stabilize the fund's cash balance from dipping below zero before the property tax payments are made in April, in compliance with the county's financial policies laid out in King County Motion 13764.
7. In 2021, additional funds were held in reserve due to the uncertainty of the impacts of the measures to slow the spread of COVID-19 would have on the revenue sources supporting the division in 2021, including earned revenues from events and reservations in the parks and facilities.
8. Targeted Equity Grants Carry Forward reserves funding for the Targeted Equity Grants program that was not spent in 2021. Funds carry forward to be spent in the 2022.

**2020-2025 Parks, Recreation, Trails and Open Space Levy
2021 Report on King County Parks Levy Grant Programs**

Columns Identified:			C = A - B
	A	B	C
Grant Program	2021 Levy Budget	Levy Expenditures in 2021	Carry Forward into 2022 ⁶

Public Pools and Aquatic Facilities¹			
Aquatic Facilities Grant Program	6,390,306	152,227	6,238,079
Weyerhaeuser King County Aquatic Center ²	1,250,000	259,913	990,087
Levy Administration Fee - 1%	77,175	77,175	-
Total - Public Pools and Aquatic Facilities	7,717,481	489,315	7,228,166

Open Space River Corridors Grant Program¹			
Open Space River Corridors Grant Program	3,698,492	136,677	1,604,429
Levy Administration Fee - 1%	37,359	37,359	-
Total - Open Space River Corridors Grant Program	3,735,851	174,036	1,604,429

Parks Capital and Open Space Grant Program³	3,768,897	63,545	3,705,352
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Community Partnerships and Grants^{3,4}	1,442,734	1,062,690	380,044
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Targeted Equity Grant Program⁵	1,474,678	208,149	1,266,529
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Notes:

2021 expenditures for the new levy grant programs are staff time as staff continue to develop the grant criteria, program processes, and ongoing 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. 2021 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.

Community Partnerships and Grants (CPG)
2021 Expenditures from 2020-2025 Parks Levy

A <u>CPG Program Management</u>	\$460,555
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2021 expenses include program administration costs and permit and historic preservation review fees for projects on county property

B <u>CPG Grant Payments</u>¹	<u>Partner</u>	<u>Location</u>	\$602,135
Backcountry trail development	Washington Trails Association	Countywide	195,000
Evergreen Aquatic Center operations	Whitewater Aquatics	Highline School District	91,750
Acquisition planning	Forterra Northwest	Countywide	40,000
Marymoor Park Boathouse Parking Lot Lighting	Friends of Marymoor Park	Marymoor Park	25,385
Pinnacle Peak Lookout Tower	Mt. Peak Historical Fire Lookout Association	Pinnacle Peak Park	250,000
C Total 2020 CPG Expenditures from Parks Levy (A+B)			\$1,062,690

Notes:

1. CPG grants are distributed on a reimbursement basis. The projects often span calendar years as approved costs are invoiced.

**2020-2025 Parks, Recreation, Trails and Open Space Levy
2021 Report on King County Parks Capital Plan Levy Expenditures**

Columns Identified:	A	B	C	D	E = C - D
Project	Carry Forward from 2020	2021 Levy Budget	2021 Beginning Levy Budget	2021 Levy Expenditures	Carry Forward into 2022

Levy Administration - 1% Contribution	0	509,429	509,429	509,429	-
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Regional Open Space Acquisition/Land Conservation					
Bass Lake Complex Acquisition	60,447	500,000	560,447	560,447	0
Bear Creek Waterways		450,000	450,000	159,621	290,379
Boise Creek Acquisition for Future Restoration	(127,358)	390,000	262,642	-	262,642
Calhoun Pit		150,000	150,000	130	149,870
Carnation Marsh		34,500	34,500	34,500	-
Cougar Mountain Precipice Trail		300,000	300,000	19,139	280,861
Crow Marsh Natural Area	210,000	-	210,000	26,290	183,710
Eastrail – NE 8th Street Crossing Addition	750,000	-	750,000	750,000	-
Eastrail – Renton Extension		500,000	500,000	-	500,000
Eastrail – Wilburton Addition	700,000	-	700,000	646,967	53,033
Eastrail – Woodinville		50,000	50,000	195	49,805
Emerald Necklace Trail – Soaring Eagle				449,912	(449,912)
Fall City Open Space	290,000	-	290,000	245,886	44,114
FEMA Mitigation Match		250,000	250,000	-	250,000
Foothills Trail – McPherson Acquisition		305,000	305,000	-	305,000
Frog Holler Forest Addition		400,000	400,000	-	400,000
Griffin Creek Natural Area		195,000	195,000	1,190	193,810
Green River Newaukum Creek Preservation	19,361	980,000	999,361	445,156	554,205
Hollywood Hill Forest and Pasture		400,000	400,000	22,063	377,937
Issaquah Creek Headwaters Protection	401,197	-	401,197	473,222	(72,025)
Kosalos Parcel Acquisition		500,000	500,000	220,223	279,777
Lake Geneva Park	793,030	-	793,030	-	793,030
Little Lake Forest Acquisition		440,000	440,000	430,358	9,642
Little Si Acquisition Feasibility	(181,996)	225,000	43,004	-	43,004
McGarvey Park Open Space		250,000	250,000	45,001	204,999
Mid Soos Creek Preservation		550,000	550,000	465,444	84,556
Mitchell Hill Forest Additions		740,000	740,000	536,917	203,083
Misty Isle Farm	1,112,500	-	1,112,500	-	1,112,500
Moss Lake Natural Area Additions	825,000	-	825,000	-	825,000
Neill Point Natural Area Additions		62,500	62,500	62,500	-
North Green River Acquisitions		600,000	600,000	191,651	408,349
Raging River Natural Area	(1,114,656)	1,130,000	15,344	9,259	6,085
Snoqualmie at Fall City	1,150,106	-	1,150,106	-	1,150,106
Snoqualmie Valley Trail North - Acquisition	168,091	-	168,091	2,408	165,683
Soos Creek Park	31,154	250,000	281,154	52,993	228,161
Sugarloaf Mountain Forest	423,620	-	423,620	-	423,620
Sweeny Pond Acquisition		60,000	60,000	56,424	3,576
Tolt River Additions				47,215	(47,215)
Upland Forests & Trail Connections - Vashon/Maury	22,627	-	22,627	709,834	(687,207)
Upper Preston Raging River		130,500	130,500	17,116	113,384
Vashon Island Marine Shoreline	518,092	1,722,500	2,240,592	940,800	1,299,792
Vashon Park District Surplus		160,000	160,000	160,000	-
Vashon Streams & Estuaries	250,000	-	250,000	-	250,000
Vashon Tax Title Properties		25,000	25,000	-	25,000
Stewardship of Newly Acquired Lands	2,227,058	2,730,000	4,957,058	2,126,568	2,830,490
Water Access Acquisition to Lake Washington		2,374,400	2,374,400	2,269,691	104,709
Total - Regional Open Space	8,528,274	16,854,400	25,382,674	12,179,120	13,203,554

Regional and Other Public Trails System					
East Lake Sammamish Regional Trail (ELST)	0	20,249,072	20,249,072	-	20,249,072
ELST - Redmond Light Rail Extension		1,940,000	1,940,000	787,517	1,152,483

Project	Carry Forward from 2020	2021 Levy Budget	2021 Beginning Levy Budget	2021 Levy Expenditures	Carry Forward into 2022
Eastrail	21,427,537	10,853,415	32,280,952	5,184,885	27,096,067
Foothills Regional Trail	0	2,569,690	2,569,690	-	2,569,690
Green River Trail Extension - North	300,000	75,750	375,750	-	375,750
Green-to-Cedar Rivers Trail	0	-	-	-	-
Interurban Trail South Improvements	990,099	-	990,099	-	990,099
Lake to Sound Trail	96,358	736,695	833,053	71,358	761,695
Soos Creek Regional Trail	491,915	151,500	643,415	91,374	552,041
Public Trails City Pass-Through	642,675	1,883,165	2,525,840	-	2,525,840
Regional Trail Corridor Acquisitions	1,000,000	472,850	1,472,850	1,062,944	409,906
Wayne Golf Course Trail Connector Improvements	0	1,502,500	1,502,500	1,434,747	67,753
Capital Improvements on Existing Regional Trails	0	-	-	158,088	(158,088)
Total - Regional and Other Public Trails	24,948,584	40,434,637	65,383,220	8,790,913	56,592,307

King County Parks Park Repair and Renovation					
Backcountry Trail Rehabilitation	184,383	561,591	745,973	112,146	633,827
Ballfield Turf Replacement	257,356	705,000	962,356	12,104	950,252
Infrastructure Improvement at 5 Sites		-	-	-	-
- Dockton Park	2,000,000	1,010,000	3,010,000	222,905	2,787,095
- Five Mile Lake Park	-	-	-	-	-
- Marymoor Park	465,000	-	465,000	-	465,000
- Preston Mill	800,000	-	800,000	-	800,000
- Skyway Park	-	532,775	532,775	187,709	345,066
Play Area Rehabilitation	188,847	344,410	533,257	100,093	433,164
Sport Court and Grass Ballfields Rehabilitation	1,596,124	1,121,100	2,717,224	161,586	2,555,638
Trailhead Access Improvement	-	639,997	639,997	-	639,997
Total - Major Maintenance and Infrastructure Repair	5,491,710	4,914,872	10,406,582	796,543	9,610,039

Community Partnerships and Grants	920,012	1,442,734	2,362,745	1,094,640	1,268,105
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Cities Park Capital and Open Space Grant Program	2,634,487	3,768,897	6,403,384	63,545	6,339,839
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Grand Total	42,523,066	67,924,968	110,448,033	23,434,190	87,013,843
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47% of Remaining Park Levy Proceeds per Section 4E2		50,942,933			
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Advanced Appropriation of Levy Proceeds³		16,982,035			
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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 E 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.
3. The East Lake Sammamish Trail, Foothills Trail, Wayne Golf Course Trail Connector, and Water Access Acquisition on Lake Washington projects received allocation of future levy proceeds in the 2021-2022 Biennial Budget to fund construction.
4. Appropriation in the 2021-2022 2nd Omnibus are considered 2022 budget for annual Parks Levy reporting.

**2020-2025 Parks, Recreation, Trails, and Open Space Levy
2021 Allocation Methodology for King County Towns and Cities**

TOWNS/CITY 2021 Total Budget Allocation	Allocation Factors				Amounts Allocated based on Ordinance 18890				
\$8,584,426.18	POPULATION ¹		ASSESSED VALUE ²		Minimum	Flat	50/50		
	Population Estimate as of April 1	Population as a Percentage	Final 2019 AV for 2020 Tax Roles	AV as a Percentage	Every Town or City	Based on Population	Based on Population	Based on	Total 2021 Allocation
King	2,260,800				\$ 975,000	\$ 2,250,000	\$5,359,426.18		8,584,426
Unincorporated	249,100						50%	50%	
Incorporated	2,011,700						2,679,713	2,679,713	
Algona	3,210	0.160%	\$650,461,974	0.110%	\$25,000	\$0	4,275.93	2,947.02	32,223
Auburn	71,960	3.577%	\$11,134,658,812	1.883%	\$25,000	\$75,000	95,855.32	50,447.25	246,303
Beaux Arts Village	300	0.015%	\$207,726,935	0.035%	\$25,000	\$0	399.62	941.14	26,341
Bellevue	148,100	7.362%	\$69,267,829,324	11.711%	\$25,000	\$75,000	197,278.67	313,828.34	611,107
Black Diamond	5,205	0.259%	\$1,097,853,295	0.186%	\$25,000	\$75,000	6,933.39	4,973.99	111,907
Bothell	29,730	1.478%	\$5,266,441,136	0.890%	\$25,000	\$75,000	39,602.26	23,860.41	163,463
Burien	52,300	2.600%	\$7,992,074,054	1.351%	\$25,000	\$75,000	69,666.95	36,209.30	205,876
Carnation	2,265	0.113%	\$400,288,538	0.068%	\$25,000	\$0	3,017.12	1,813.57	29,831
Clyde Hill	3,055	0.152%	\$3,021,802,873	0.511%	\$25,000	\$0	4,069.46	13,690.73	42,760
Covington	20,530	1.021%	\$3,041,391,720	0.514%	\$25,000	\$75,000	27,347.27	13,779.48	141,127
Des Moines	32,260	1.604%	\$4,584,587,995	0.775%	\$25,000	\$75,000	42,972.38	20,771.17	163,744
Duvall	7,950	0.395%	\$1,514,226,982	0.256%	\$25,000	\$75,000	10,589.91	6,860.43	117,450
Enumclaw	12,610	0.627%	\$1,801,730,218	0.305%	\$25,000	\$75,000	16,797.33	8,163.01	124,960
Federal Way	98,340	4.888%	\$12,408,360,707	2.098%	\$25,000	\$75,000	130,995.17	56,217.95	287,213
Hunts Point	420	0.021%	\$1,208,568,035	0.204%	\$25,000	\$0	559.47	5,475.60	31,035
Issaquah	38,690	1.923%	\$11,883,436,964	2.009%	\$25,000	\$75,000	51,537.56	53,839.70	205,377
Kenmore	23,450	1.166%	\$5,268,570,385	0.891%	\$25,000	\$75,000	31,236.90	23,870.05	155,107
Kent	130,500	6.487%	\$22,811,432,554	3.857%	\$25,000	\$75,000	173,834.35	103,350.63	377,185
Kirkland	90,660	4.507%	\$31,644,223,321	5.350%	\$25,000	\$75,000	120,764.92	143,368.92	364,134
Lake Forest Park	13,280	0.660%	\$3,421,990,357	0.579%	\$25,000	\$75,000	17,689.81	15,503.84	133,194
Maple Valley	26,630	1.324%	\$4,556,137,251	0.770%	\$25,000	\$75,000	35,472.86	20,642.27	156,115
Medina	3,300	0.164%	\$4,612,003,126	0.780%	\$25,000	\$0	4,395.81	20,895.38	50,291
Mercer Island	24,690	1.227%	\$15,256,192,218	2.579%	\$25,000	\$75,000	32,888.66	69,120.48	202,009
Milton	1,595	0.079%	\$179,762,555	0.030%	\$25,000	\$0	2,124.64	814.44	27,939
Newcastle	12,870	0.640%	\$3,853,346,761	0.651%	\$25,000	\$75,000	17,143.66	17,458.17	134,602
Normandy Park	6,625	0.329%	\$1,872,259,959	0.317%	\$25,000	\$75,000	8,824.92	8,482.56	117,307
North Bend	7,455	0.371%	\$1,826,347,349	0.309%	\$25,000	\$75,000	9,930.54	8,274.54	118,205
Pacific	6,895	0.343%	\$680,364,438	0.115%	\$25,000	\$75,000	9,184.58	3,082.49	112,267
Redmond	69,900	3.475%	\$25,163,998,129	4.255%	\$25,000	\$75,000	93,111.27	114,009.29	307,121
Renton	105,500	5.244%	\$20,234,518,708	3.421%	\$25,000	\$75,000	140,532.75	91,675.54	332,208
Sammamish	65,100	3.236%	\$19,786,058,376	3.345%	\$25,000	\$75,000	86,717.36	89,643.72	276,361
SeaTac	29,180	1.451%	\$4,624,718,500	0.782%	\$25,000	\$75,000	38,869.63	20,952.98	159,823
Seattle	761,100	37.834%	\$262,133,755,033	44.320%	\$25,000	\$75,000	1,013,833.89	1,187,636.47	2,301,470
Shoreline	56,980	2.832%	\$11,969,287,446	2.024%	\$25,000	\$75,000	75,901.01	54,228.66	230,130
Skykomish	205	0.010%	\$32,517,584	0.005%	\$25,000	\$0	273.07	147.33	25,420
Snoqualmie	13,680	0.680%	\$3,368,850,581	0.570%	\$25,000	\$75,000	18,222.64	15,263.09	133,486
Tukwila	21,360	1.062%	\$6,839,901,602	1.156%	\$25,000	\$75,000	28,452.89	30,989.20	159,442
Woodinville	12,790	0.636%	\$4,403,046,967	0.744%	\$25,000	\$75,000	17,037.10	19,948.67	136,986
Yarrow Point	1,030	0.051%	\$1,442,465,174	0.244%	\$25,000	\$0	1,372.03	6,535.31	32,907
TOTAL:	2,011,700	100%	\$591,463,187,936	100%	\$975,000	\$2,250,000	2,679,713	2,679,713	8,584,426

Notes:

¹ Population estimate prepared by the Washington State Office of Financial Management (OFM).² AV by city is provided by the King County Assessor's Office.