



## 2026-2031 King County Parks Levy

### FAQs

Last updated: November 24, 2025

#### **What can towns and cities use levy funds towards in the 2026-2031 King County Parks Levy?**

Direct pass-through levy funds distributed to towns and cities from the 2026-2031 King County Parks Levy can be used for parks system operations and capital improvement projects within a town or city's parks system. The "parks system" refers to any building or other structure related to parks or recreation, park areas, trails, open space, natural areas, resource or ecological lands, and other parks or recreation property owned or otherwise under the jurisdiction of the town or city.

The criteria for eligible expenditures is broad and flexible in order for towns/cities to best serve their local communities, meet the specific needs of their constituents, and improve natural areas unique to their parks systems. Expenditures that would traditionally fall under a park maintenance/operations budget or a dedicated budget for a parks capital improvement program are considered good candidates for levy-funded projects and activities. Other types of expenditures which support parks system operations and capital improvement projects could also be considered eligible as long as the expenses support parks-related projects/activities. This includes but is not limited to salary/benefits for personnel, vehicles for parks operations, and equipment for parks employees. For questions about eligible expenditures please contact Grayson Court, Parks Levy Manager: [gcourt@kingcounty.gov](mailto:gcourt@kingcounty.gov), 206-477-9229 (work phone), 206-247-9324 (cell phone).

By signing the Parks Property Tax Levy Agreement towns and cities agree they are financially responsible for the lawful use of the levy funds distributed under the agreement.

#### **Can our town/city wait to use our distribution of levy funds until the following year?**

Yes. Towns and cities can carry forward unused levy funds from the 2026-2031 King County Parks Levy to the next year to accumulate funds for future planned projects and/or activities. If unused funds are being carried over to a future year the town or city must describe the specific project (such as project name, high-level details, etc.) as well as expected completion date(s).

#### **What are the reporting requirements for towns and cities?**

The annual report is prepared by the town or city and provided to King County Parks by May 31<sup>st</sup> of each year setting forth a summary of projects from the preceding year along with a complete financial accounting for the use of the levy funds from the 2026-2031 King County Parks Levy. This includes a listing of all capital investments made in the town or city funded in whole or in part by levy proceeds. In addition, towns and cities must provide any further documentation that shows that the levy funds were expended on projects and/or activities as described in the Parks Property Tax Levy Agreement.

**Are there signage requirements for using parks levy funds?**

Yes. For each completed capital project funded with county levy proceeds, the town or city shall install a permanent sign at a common access point of the park facility's premises that shall include the following language: *"This project was funded (or as applicable, funded in part) with proceeds from the voter-approved King County Parks Levy in August 2025 under an Agreement with King County parks and Recreation Division"*. There is no template or standard for the design of this signage requirement so a town or city may design the sign based on existing standards within the parks system, or however the town or city chooses. If a town or city has not installed its own sign the county will provide its own signage to be installed.

There are strict conditions for the use of a King County Parks logo but this is not a signage requirement. If the town or city chooses to include a King County Parks logo please contact Grayson Court, Parks Levy Manager, for details: [gcourt@kingcounty.gov](mailto:gcourt@kingcounty.gov), 206-477-9229 (work phone), 206-247-9324 (cell phone).

**Are towns and cities required to notify King County when a major milestone or opening date is planned for a parks capital project?**

Yes, but only if the parks capital project has been funded with county levy proceeds. For each capital project funded with county levy proceeds from the 2026-2031 King County Parks Levy, the town or city must report to King County Parks and their King County Councilmember major milestones, such as groundbreakings and opening dates, thirty (30) days prior to such milestone. The town or city must deliver reports to both King County Parks and their King County Councilmember. Notifications to King County Parks may be sent to [gcourt@kingcounty.gov](mailto:gcourt@kingcounty.gov) and notifications to King County Councilmembers can be sent directly to the Councilmember's office or to [clerk.council@kingcounty.gov](mailto:clerk.council@kingcounty.gov).

**Section 5.C of Ordinance 19922 identifies a specific amount of levy funding to my town/city. When is that funding provided and what can it be spent on?**

Section 5.C is a repurposed source of levy funding for all towns and cities. Section 5.C replaces the expiring Parks Capital and Open Space grant program and provides funding directly to towns and cities using a formula based on population and other factors. The amount identified for each town and city will be distributed equally across all six years of the levy and will be combined with the traditional, direct pass-through funding towns and cities currently receive (described in Section 5.I.3). The criteria for eligible levy expenditures identified in Section 5.C is the same as the traditional, direct pass-through funding to towns and cities described in Section 5.I.3.

**Must a town or city maintain financial records to account separately for their share of the 2026-2031 King County Parks Levy proceeds?**

Yes.

**Must a town or city report unused funds from previous King County parks levies?**

Yes.

**Must a town or city provide a complete financial accounting for the use of their share of levy proceeds?**

Yes. A town or city must provide King County a summary of projects for the preceding year along with a "...complete financial accounting..." for the use of their share. This could be in a form of a report generated by a town or city's finance system (Oracle, Springbrook, Munis, Dynamics, etc.) which shows how the levy funds are received as revenue and used when there are expenditures using levy proceeds

from the 2026-2031 King County Parks Levy. Below are some examples of financial reports that can be included:

- Revenue:
  - Account Information Report
  - Account Detail History
  - Accounting History
  - Account Ledger Export
  - Detail Report: Account Detail
  - General Ledger: Account Detail Report
  - General Ledger: Detailed Trial Balance
  - General Ledger: Line Details
  - Income Statement: Account Summary
  - Revenue Detail Activity
  - Revenue Detail Report
  - Revenue Status Report
  - Transaction Journal
- Expenditures:
  - Account Activity Report
  - Account Detail History
  - Detail Report: Account Detail
  - Expenditure Status Report
  - General Ledger: Account Detail Report
  - General Ledger: Detail Report
  - General Ledger: Detailed Trial Balance
  - General Ledger: Line Details
  - Transaction Journal
  - Year-to-Date Budget Report

#### **What is the King County Parks Levy Oversight Board?**

The King County Parks Levy Oversight Board consists of nine members who are nominated by a member of the King County Council representing their respective district then confirmed by the whole council.

The mission of the Board is to review and report to the County Executive and King County Council on the allocation of King County Parks Levy proceeds and the progress on achieving the purposes of the Parks Levy ballot proposition. Specifically, the Levy Oversight Board is to confirm that the levy proceeds have been expended consistent with the requirements of King County Ordinance 19922, which outlines eligible expenditures and the specific use of levy proceeds including towns and cities in King County. King County Parks staff present reports, including information provided by towns and cities in their annual reports, to the Board for review and confirm if towns and cities receiving parks levy proceeds have complied with the levy spending requirements.

#### **When are parks levy funds distributed to towns and cities?**

King County transfers to each town and city their share of the levy proceeds over the course of the year, generally in the months of May, August and November.

#### **How much does my town/city expect to receive from the King County Parks Levy each year?**

It's difficult to provide an exact amount each year because a town or city's share of the levy proceeds is dependent upon several factors, including but not limited to population estimates, assessed property values, and tax collection. For estimated forecasts based on the adopted pass-through funding model

please contact Grayson Court, Parks Levy Manager: [gcourt@kingcounty.gov](mailto:gcourt@kingcounty.gov), 206-477-9229 (work phone), 206-247-9324 (cell phone).

**What if we have more questions about the 2026-2031 King County Parks Levy and/or we would like to showcase the exciting work that our town or city is doing with levy funds?**

Please contact Grayson Court, Parks Levy Manager, for any questions about the parks levy or to schedule a site visit: [gcourt@kingcounty.gov](mailto:gcourt@kingcounty.gov), 206-477-9229 (work phone), 206-247-9324 (cell phone).