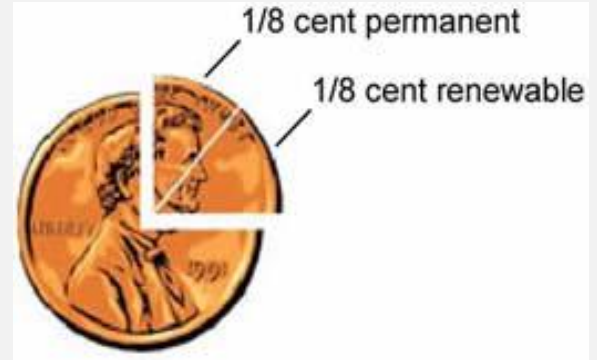
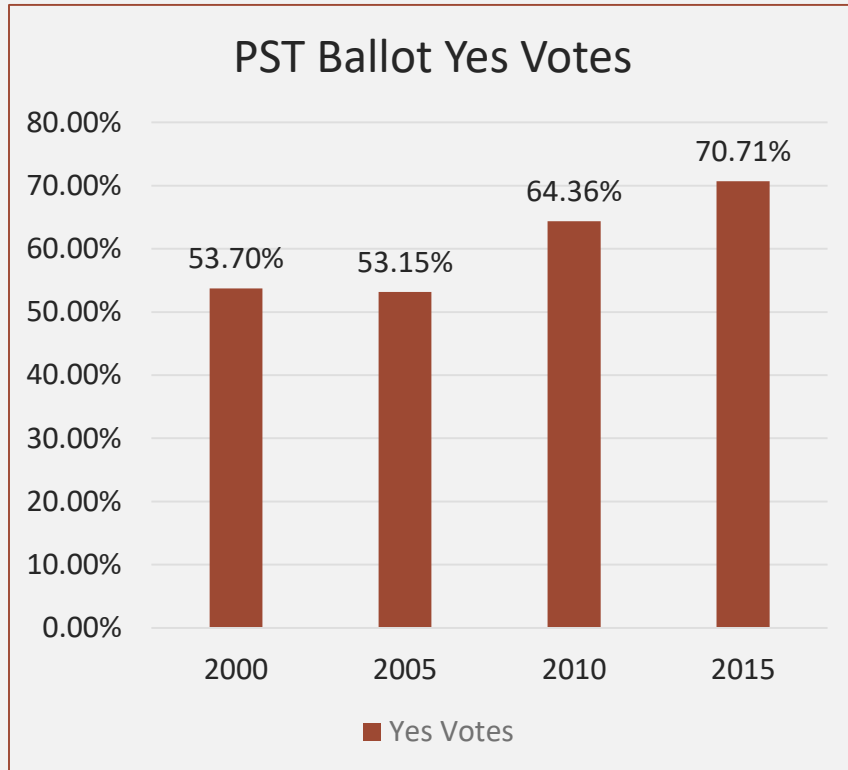


2021 Park Sales Tax Ballot

- 2015 Park Sales Tax expires March 31, 2022
- Tentative Date Next Ballot: November 2021 (pending Council approval)
- Park Sales Tax History
 - 2000 - ¼ cent
 - 1/8 cent permanent (purchase and develop Stephens Lake Park; subsidize operating)
 - 1/8 cent renewable – 5 year sunset (purchase and develop Stephens Lake Park; other capital improvement projects [CIP])



2021 Park Sales Tax Ballot

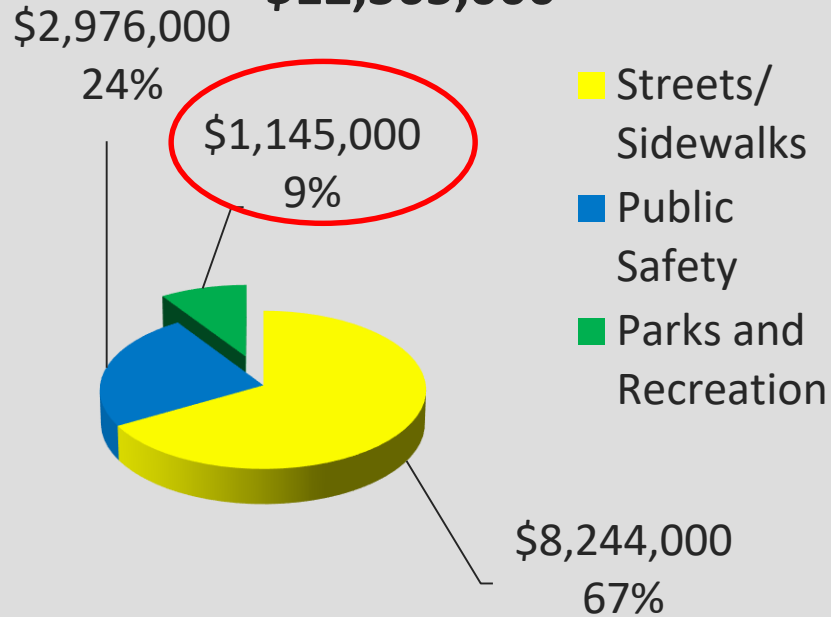


- 2005 – 1/8-cent renewable, 5 year sunset, primarily CIP
 - Prop 2 failed, 44% Yes (2 year PST extension to fund ice rink/farmers market)
 - 4 other propositions (Streets, Public Safety, Construction Dev Fees)
- 2010 – 1/8-cent renewable, 5 year sunset, primarily CIP
 - Senate election, Prop 2 Taser Ban
- 2015 – 1/8-cent renewable, 6 year sunset, primarily CIP
 - Single ballot

2021 PARK SALES TAX BALLOT

1996 1/4-Cent Sales Tax

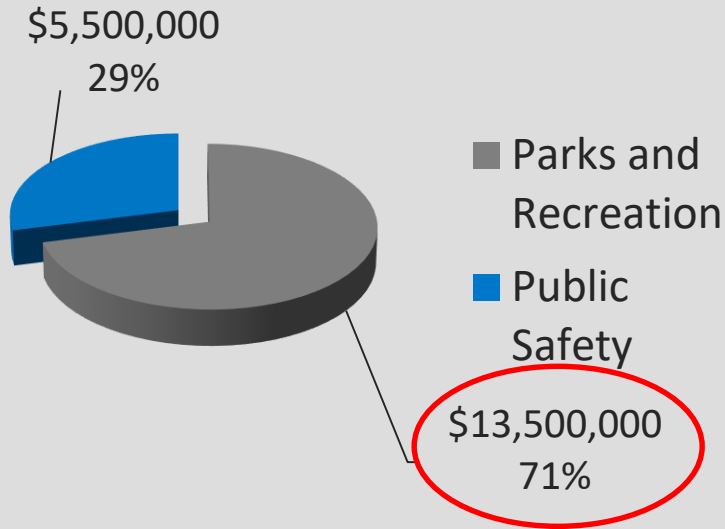
\$12,365,000



How were Parks and Rec capital improvement projects funded before the Park Sales Tax was implemented?

1/4 –Cent Sales Tax!

1999 1/4-Cent Sales Tax \$19,000,000



2021 PARK SALES TAX BALLOT

Having a dedicated funding for P&R capital improvement projects frees up funding for Public Safety and Streets



Department FY 2021 Proposed Budget: \$15,316,306

Funding Sources (Operating + CIP)

Park Sales Tax
\$4,979,744
33%

General Fund
\$4,852,064
32%

Fees & Charges
\$4,661,840
30%

**Use of Rec
Services
Fund
Balance**
\$534,717*
3%

**Grants,
Donations,
Misc. Revenue,
Transfers**
\$287,941
2%



* Includes User Fee Funds collected in prior years for capital improvement projects

PST Subsidy to Parks and Rec Operating Budget: \$37,202,907 (increases formerly funded by General Fund)



** 2020 adjusted for mid-year budget cuts due to COVID-19*

2021 Park Sales Tax Ballot

- Annual Park Sales Tax 1/8-Cent Revenues
 - 1/8 –cent FY 2019 actual: \$2,886,053 (pre COVID-19)
 - 1/8 –cent FY 2020 estimated: \$2,785,400
 - 1/8 –cent FY 2021 projected: \$2,759,500
- 2021 Ballot Options
 - 10 year sunset (instead of 5-6 years)
 - Ask voters to make permanent instead of temporary
 - Ask voters to increase another ¼-cent to fully fund Parks and Recreation operations (replace General Fund subsidy)

2021 Park Sales Tax Ballot

- Can the 2021 ballot issue be increased to completely fund the P&R Department?
- Missouri Statute 644.032
 - Allows up to ½-cent sales tax for local parks or stormwater
 - Columbia's current Parks Sales Tax rate = ¼-cent
 - 1/8-cent permanent (operating budget) \$2.759 million
 - 1/8-cent temporary (primarily CIP) \$2.759 million
 - Another ¼-cent @ FY 2021 projected rate = \$5,519,000

2021 Park Sales Tax Ballot

- FY2020 Adopted Budget General Fund Subsidy
(*before COVID-19*) = \$5,128,418
- FY 2021 Proposed General Fund Subsidy for P&R = \$4,852,064
 - Voters were to pass an increase of ¼-cent @ FY 2021
projected rate = \$5,519,000
 - Provide \$4.8 million for other GF departments

Current Rate

City	Total Sales Tax Rate
Hazelwood, MO Sales Tax Rate	9.738%
Saint Louis, MO Sales Tax Rate	9.679%
Blue Springs, MO Sales Tax Rate	9.600%
Kirkwood, MO Sales Tax Rate	9.238%
University City, MO Sales Tax Rate	9.238%
Florissant, MO Sales Tax Rate	8.988%
Liberty, MO Sales Tax Rate	8.850%
Ballwin, MO Sales Tax Rate	8.738%
Chesterfield, MO Sales Tax Rate	8.738%
Saint Joseph, MO Sales Tax Rate	8.700%
Grandview, MO Sales Tax Rate	8.600%
Kansas City, MO Sales Tax Rate	8.600%
Gladstone, MO Sales Tax Rate	8.475%
Wentzville, MO Sales Tax Rate	8.450%
Raytown, MO Sales Tax Rate	8.350%
Maryland Heights, MO Sales Tax Rate	8.238%
Wildwood, MO Sales Tax Rate	8.238%
Springfield, MO Sales Tax Rate	8.100%
Joplin, MO Sales Tax Rate	8.075%
Cape Girardeau, MO Sales Tax Rate	7.975%
Columbia, MO Sales Tax Rate	7.975%
O'Fallon, MO Sales Tax Rate	7.950%
Saint Charles, MO Sales Tax Rate	7.950%
Saint Peters, MO Sales Tax Rate	7.950%
Independence, MO Sales Tax Rate	7.850%
Lees Summit, MO Sales Tax Rate	7.850%
Mehlville, MO Sales Tax Rate	7.738%
Oakville, MO Sales Tax Rate	7.738%
Jefferson City, MO Sales Tax Rate	7.725%
East Independence, MO Sales Tax Rate	5.600%

With ¼-Cent Increase

City	Total Sales Tax Rate
Hazelwood, MO Sales Tax Rate	9.738%
Saint Louis, MO Sales Tax Rate	9.679%
Blue Springs, MO Sales Tax Rate	9.600%
Kirkwood, MO Sales Tax Rate	9.238%
University City, MO Sales Tax Rate	9.238%
Florissant, MO Sales Tax Rate	8.988%
Liberty, MO Sales Tax Rate	8.850%
Ballwin, MO Sales Tax Rate	8.738%
Chesterfield, MO Sales Tax Rate	8.738%
Saint Joseph, MO Sales Tax Rate	8.700%
Grandview, MO Sales Tax Rate	8.600%
Kansas City, MO Sales Tax Rate	8.600%
Gladstone, MO Sales Tax Rate	8.475%
Wentzville, MO Sales Tax Rate	8.450%
Raytown, MO Sales Tax Rate	8.350%
Maryland Heights, MO Sales Tax Rate	8.238%
Wildwood, MO Sales Tax Rate	8.238%
Columbia, MO Sales Tax Rate	8.225%
Springfield, MO Sales Tax Rate	8.100%
Joplin, MO Sales Tax Rate	8.075%
Cape Girardeau, MO Sales Tax Rate	7.975%
O'Fallon, MO Sales Tax Rate	7.950%
Saint Charles, MO Sales Tax Rate	7.950%
Saint Peters, MO Sales Tax Rate	7.950%
Independence, MO Sales Tax Rate	7.850%
Lees Summit, MO Sales Tax Rate	7.850%
Mehlville, MO Sales Tax Rate	7.738%
Oakville, MO Sales Tax Rate	7.738%
Jefferson City, MO Sales Tax Rate	7.725%
East Independence, MO Sales Tax Rate	5.600%

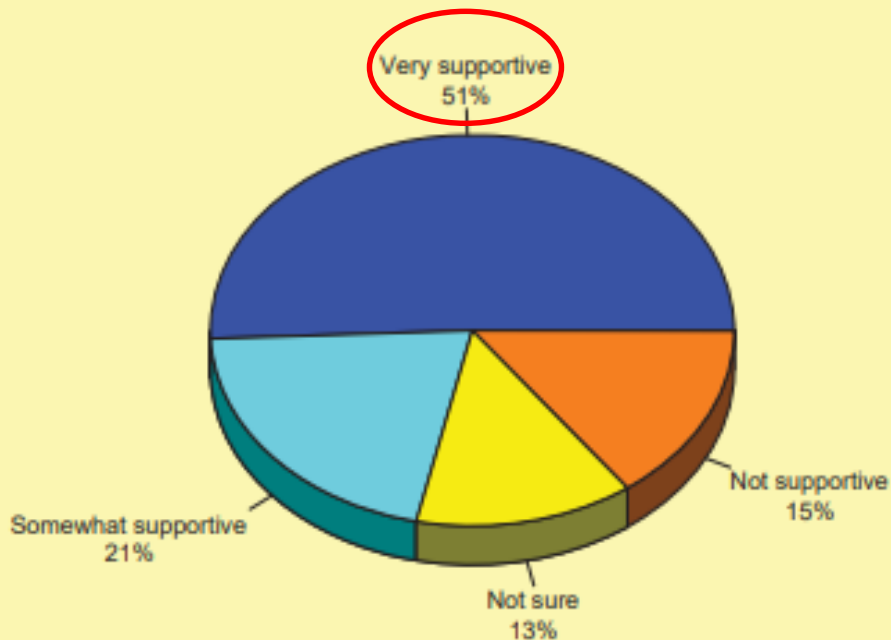
[Sale-tax.com/Missouri](https://sale-tax.com/Missouri)

Subset for Missouri
“popular” cities

2015 P&R
Citizen Survey
(in advance of
2015 PST Ballot)

Q18. Support for Making the 1/8th Cent Park Sales Tax a
Permanent Funding Source for Local Parks

by percentage of respondents

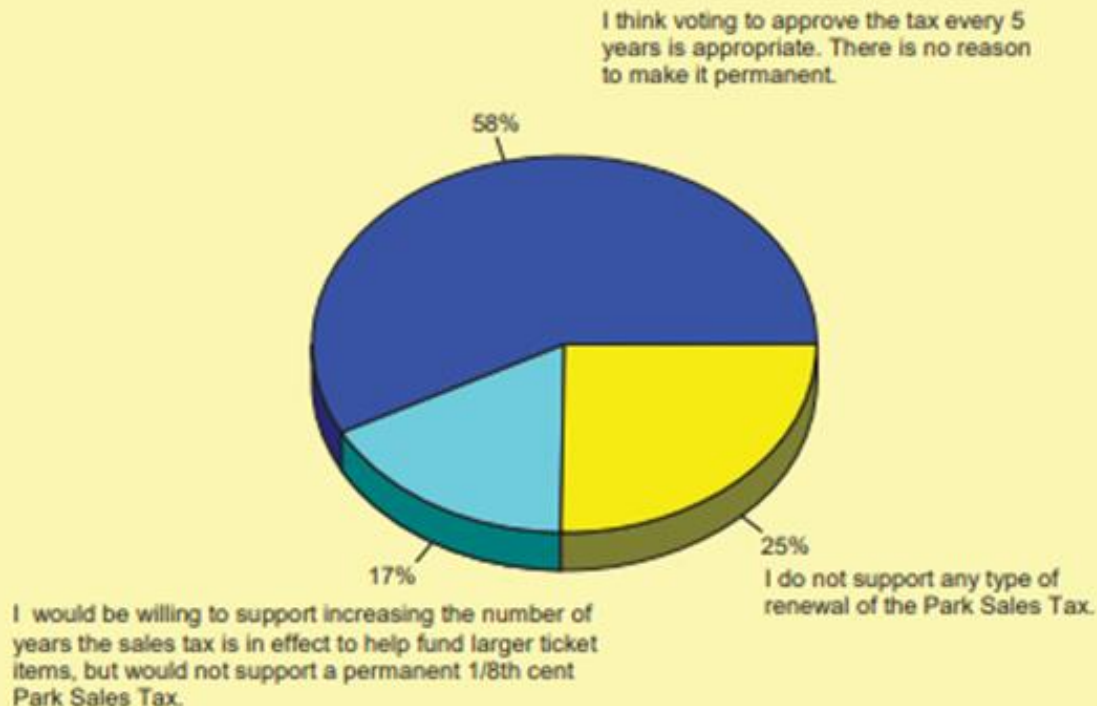


Source: Leisure Vision/ETC Institute (2015)

2015 P&R
Citizen Survey
(in advance of
2015 PST Ballot)

Q19. Reasons Residents Are "Not Sure" or "Not Supportive" Regarding Making the 1/8th Cent Sales Tax Permanent

by percentage of respondents (excluding "don't know")

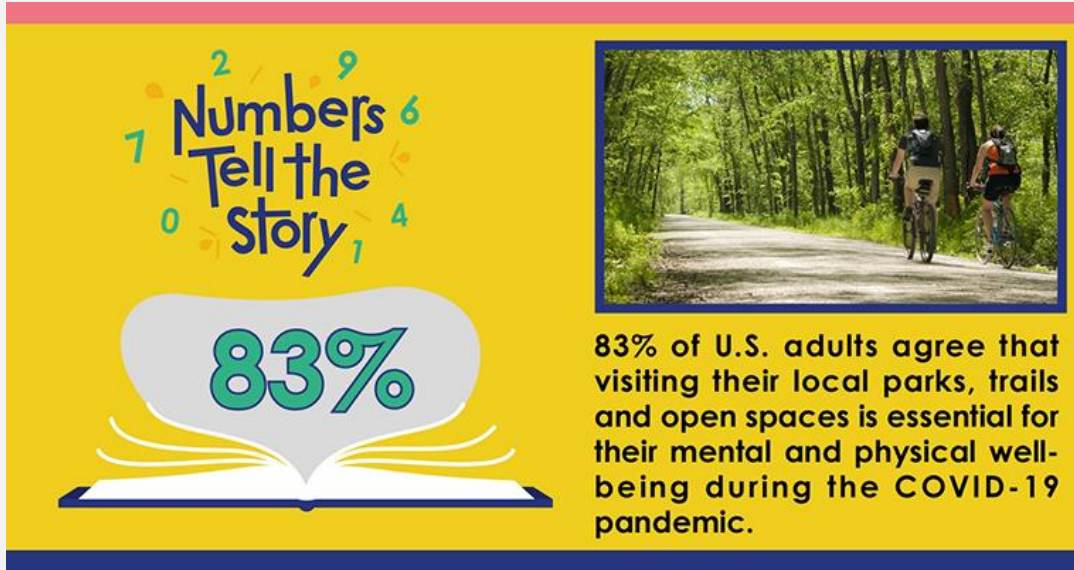


Source: Leisure Vision/ETC Institute (2015)

2021 Park Sales Tax Ballot

- 2021 Parks and Rec Citizen Survey planned in advance of the PST Ballot – Questions will include:
 - Willingness to support a ten year sunset
 - Willingness to make 1/8-cent temporary PST permanent
 - Willingness to increase another ¼-cent to fully fund Parks and Recreation (for a total of ½ cent), freeing up General Fund dollars for other City priorities

2021 Park Sales Tax Ballot

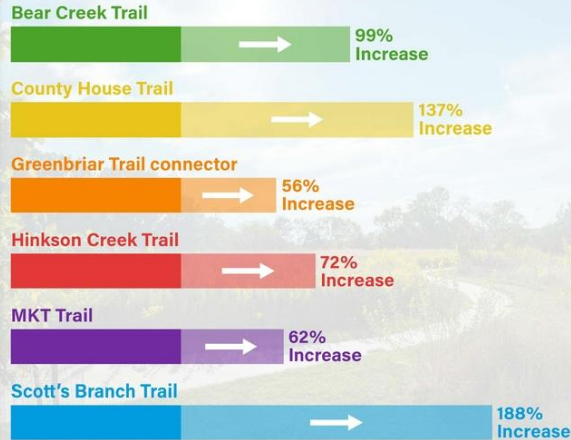


- Unsure times in the midst of COVID-19
- Are voters more or less inclined to support parks?
- National Recreation and Park Association surveyed Americans as to whether parks/trails/open space were essential during COVID-19

2021 Park Sales Tax Ballot

INCREASED TRAIL USAGE

Highest usage day
(percent increase
from April 2019 -
April 2020)



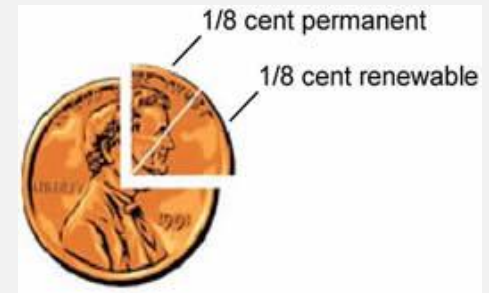
Local impact of COVID-19 on parks/trails

- Trail counters showed an 85% increase in trail use over same period of time
- Facebook comment:

“Since our gym closed, we have not missed one day on the trail. Thank you so much for keeping them open and to the other trail goers for their warm smiles.”

2021 Park Sales Tax Ballot

- Fall 2020 meet with user groups/IP meetings to ID projects
- Dec-Jan P&R Citizen Survey for additional projects
- January formed Citizen Committee
- February-March: Project Development
 - Meet with various commissions
 - Work session with Council
- June-July
 - Legislation to put on ballot and finalize projects
- November 2, 2021 election day



2021 Park Sales Tax Ballot

2015 PARK SALES TAX PROJECTS

Category Description	Original Ballot Amount	Percent of Total
Acquisition/Land Preservation Category	\$2,625,000	14%
Improvements to Existing Parks	\$8,275,000	45%
Annual Funding	\$900,000	5%
New Facility/Park Development	\$3,220,000	18%
Trails and Greenbelts	\$2,880,000	16%
Contingency	\$500,000	3%
TOTAL	\$18,400,000	

2021 Park Sales Tax Ballot

- Confirm November 2, 2021 election.
- Direction on Council thoughts for P&R Citizen survey questions:
 - Willingness to support a ten year sunset
 - Willingness to make 1/8-cent temporary PST permanent
 - Willingness to increase another ¼-cent to fully fund Parks and Recreation (for a total of ½ cent), freeing up General Fund dollars for other City priorities
 - Decision deadline: Dec 21, 2020