



Parks and Recreation



Description

The Parks and Recreation Department oversees 3,397 acres of park land and manages 91 parks and recreation facilities. A wide array of sports, recreation activities, lessons, and special events are available for citizens of all ages. Open space, parks, and trails provide opportunities to enjoy the natural beauty of Columbia.

Within this section, there are four budgets which support the parks and recreation activities in the City. Each of these budgets has a separate funding mechanism and are accounted for differently. The Parks and Recreation - General Fund Operations budget is a part of the General Fund, and, as such, receives a large portion of its funding from general city funds which are discretionary and can be moved from one department to any other general city funded department. The Recreation Services Fund is classified as an Enterprise Fund and; therefore, is to be operated as a business through the charging of fees for services. Funding is all dedicated and cannot be moved to other departments. The Capital Projects Fund reflects the capital projects for Parks and Recreation and all of the funding is dedicated. The Parks Sales Tax Fund is classified as a Special Revenue Fund and the funding received must be used for parks purposes.

Parks & Recreation - General Fund Operations

This budget accounts for the parks and recreation program areas which do not have revenue producing capabilities. This includes Administration, a portion of Park Planning and Development, a portion of Park Management and Operations, and the C.A.R.E. program.

Recreation Services Fund

The Recreation Services Fund includes the Recreation Services Division and those costs in the Parks Services Division which are necessary for operation of facilities within Recreation Services. This includes group and individual programming to promote a high quality of life through positive cultural, psychological, emotional, and physiological development. The sections included in this fund are Sports Programming, Sports Fieldhouse, Aquatics, Community Recreation, Golf / Concessions, Senior / Life Enrichment / Special Events Programs, Special Olympics Adaptive, and the Activity and Recreation Center (ARC). While this fund does charge users for services, this fund does not recover enough funding from fees to offset all of the costs. The rest of the costs are covered through subsidies received both from the General Fund and the Parks Sales Tax Fund. As a part of a master plan, target cost recovery ratios have been determined. The department is working to reach these recovery targets over a period of time and will require future fee increases to users. A table showing the cost recovery targets and our current recovery ratios can also be found in this section.

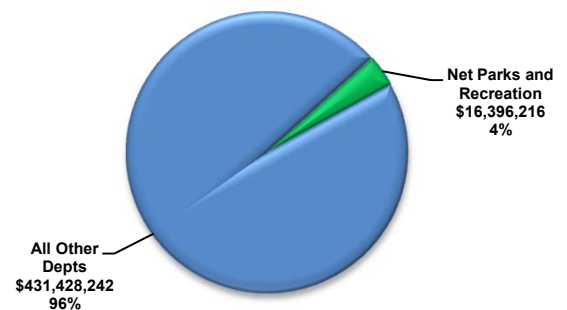
Capital Projects Fund

The general government capital projects related to the parks system are included in the Capital Projects Fund.

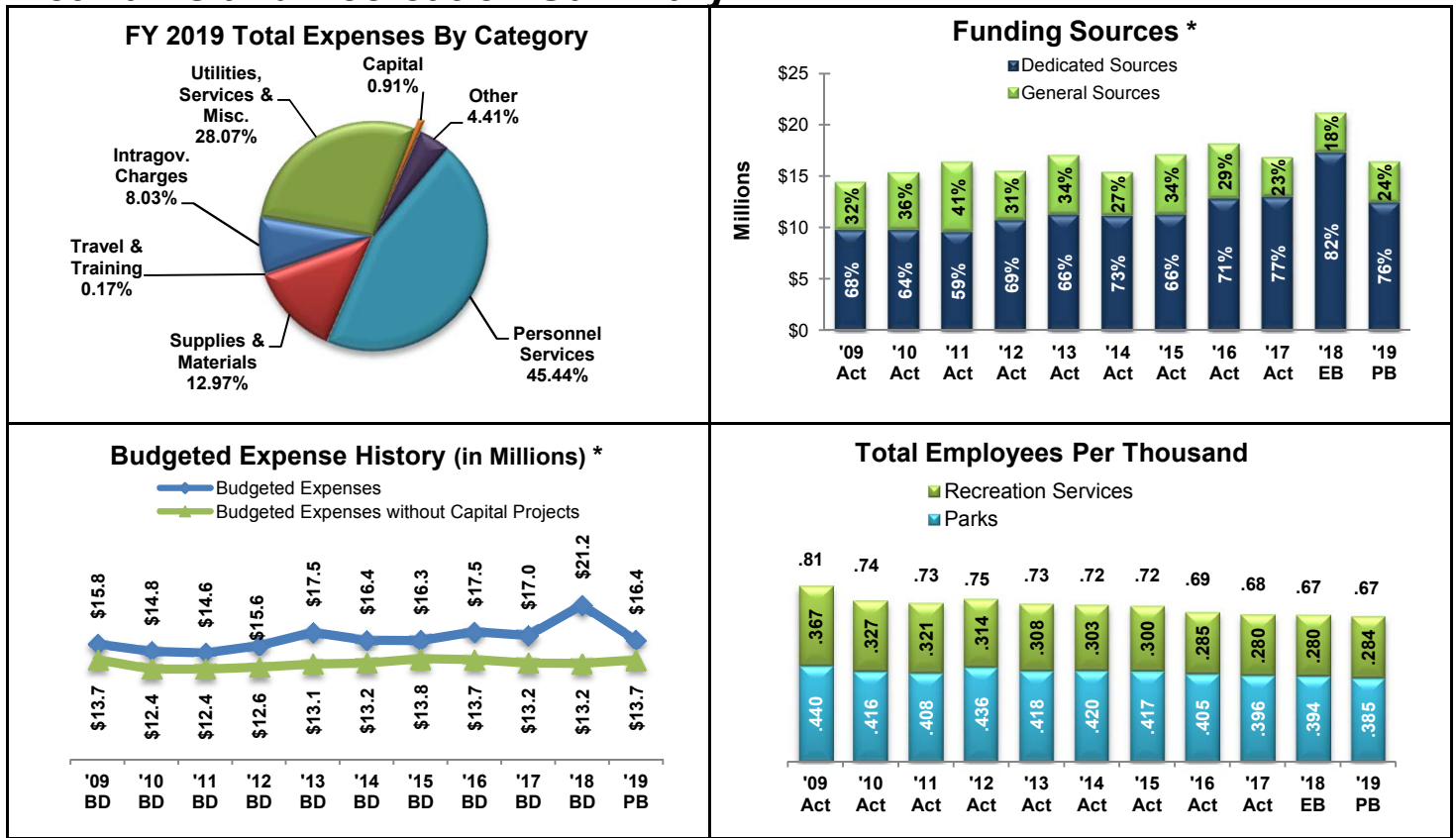
Parks Sales Tax Fund

In November of 2000, the voters of the City of Columbia passed a Local Parks Sales Tax in the amount of a one-quarter of one percent (for five years), and a one-eighth of one percent thereafter, on retail sales made in the City. These funds must be used for parks purposes. The current one-eighth of one percent temporary sales tax was approved for a six year extension by Columbia voters in November, 2015. The extension will continue to be used to fund renovation/improvements to existing parks, acquisition/development of parks and additional trails and greenbelts. As a part of the original passage of the parks sales tax, the City made a commitment to the voters to maintain its General Fund support of parks at the FY 2001 budgeted level or above. An analysis of this support level can be found in this section. In addition, a forecast of future revenues, expenses, and fund balance is included in this section.

Net Parks and Recreation Expenses vs. All Other Dept. Expenses



Net Parks and Recreation Summary *



* Graphs and tables do NOT include Parks Sales Tax since money from that fund is transferred into the other three funds and is already reflected in the expenses of those funds.

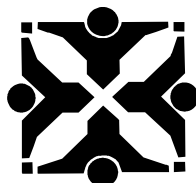
Net Appropriations (Where the Money Goes)*

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Personnel Services	\$7,117,219	\$7,351,959	\$7,254,904	\$7,451,005	\$99,046	1.3%
Supplies & Materials	\$2,783,159	\$1,912,278	\$1,902,196	\$2,126,172	\$213,894	11.2%
Travel & Training	\$22,022	\$27,930	\$24,668	\$27,930	\$0	0.0%
Intragov. Charges	\$1,272,780	\$1,247,709	\$1,247,709	\$1,315,812	\$68,103	5.5%
Utilities, Services & Misc.	\$3,698,281	\$9,806,430	\$9,855,751	\$4,602,953	(\$5,203,477)	(53.1%)
Capital	\$1,412,475	\$162,700	\$161,437	\$148,500	(\$14,200)	(8.7%)
Other	\$720,377	\$684,950	\$684,950	\$723,844	\$38,894	5.7%
Total *	\$17,026,313	\$21,193,956	\$21,131,615	\$16,396,216	(\$4,797,740)	(22.6%)
Operating Expenses	\$11,881,397	\$12,311,307	\$12,250,229	\$12,783,872	\$472,565	3.8%
Non-Operating Expenses	\$719,449	\$684,950	\$684,950	\$684,950	\$0	0.0%
Debt Service	\$928	\$0	\$0	\$38,894	\$38,894	
Capital Additions	\$161,405	\$162,700	\$161,437	\$148,500	(\$14,200)	(8.7%)
Capital Projects	\$4,263,134	\$8,034,999	\$8,034,999	\$2,740,000	(\$5,294,999)	(65.9%)
Total Expenses *	\$17,026,313	\$21,193,956	\$21,131,615	\$16,396,216	(\$4,797,740)	(22.6%)

Funding Sources (Where the Money Comes From)*

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Grants	\$60,528	\$441,500	\$438,576	\$163,000	(\$278,500)	(63.1%)
Interest	(\$33,772)	\$31,116	\$31,116	\$31,116	\$0	0.0%
Fees and Service Charges	\$4,599,854	\$4,570,800	\$4,566,725	\$4,764,350	\$193,550	4.2%
Other Local Revenues	\$607,459	\$845,548	\$863,672	\$85,048	(\$760,500)	(89.9%)
Operating Transfers	\$7,808,577	\$8,849,295	\$8,849,295	\$6,733,354	(\$2,115,941)	(23.9%)
Forced Account Labor	\$0	\$0	\$0	\$0	\$0	
Capital Contr./Donations	\$0	\$0	\$0	\$0	\$0	
Use of Fund Balance	\$136,914	\$2,569,519	\$2,533,627	\$677,520	(\$1,891,999)	(73.6%)
Dedicated Sources	\$13,179,560	\$17,307,778	\$17,283,011	\$12,454,388	(\$4,574,890)	(28.0%)
General Sources	\$3,846,753	\$3,886,178	\$3,848,604	\$3,941,828	\$55,650	1.4%
Total Funding Sources *	\$17,026,313	\$21,193,956	\$21,131,615	\$16,396,216	(\$4,519,240)	(22.6%)

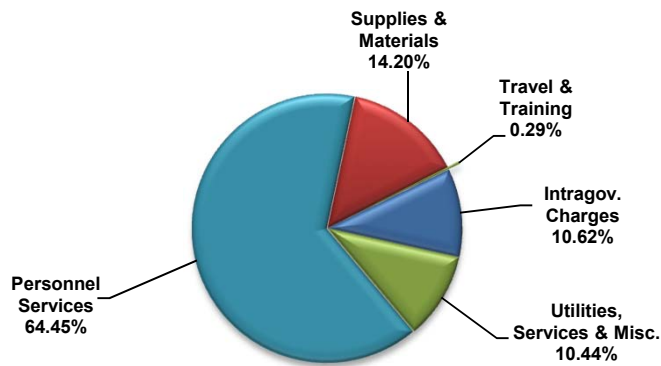
Parks and Recreation - General Fund Operations



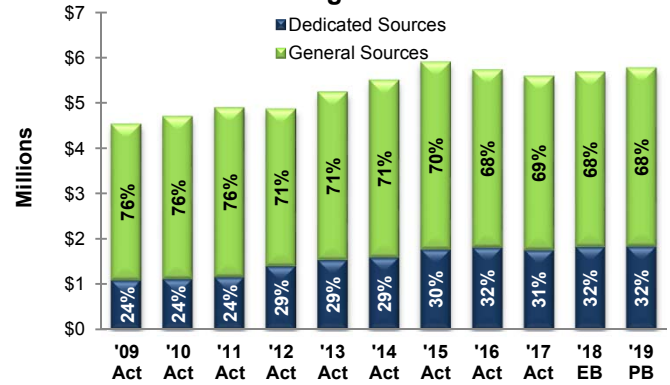
City of Columbia
Columbia, Missouri

Parks and Recreation - General Fund Operations

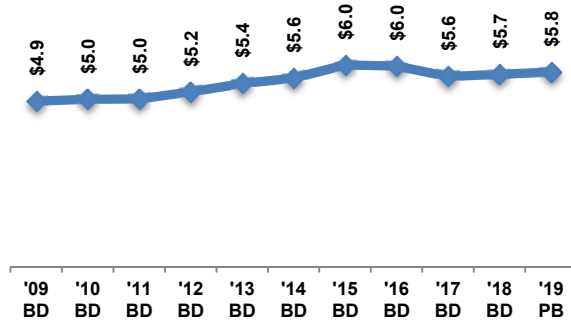
FY 2019 Total Expenditures By Category



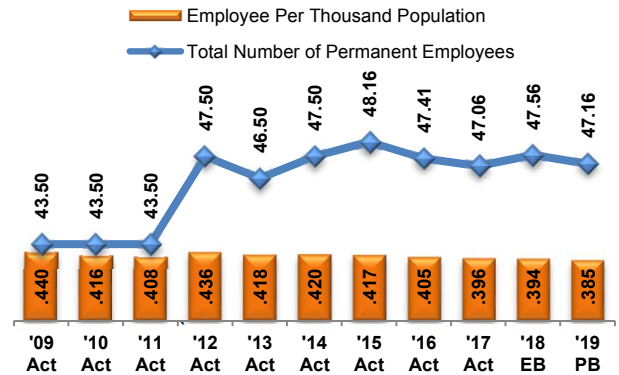
Funding Sources



Budgeted Expenditures (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Personnel Services	\$3,588,817	\$3,728,412	\$3,684,778	\$3,723,264	(\$5,148)	(0.1%)
Supplies & Materials	\$809,988	\$821,148	\$809,565	\$820,261	(\$887)	(0.1%)
Travel & Training	\$15,153	\$16,822	\$15,760	\$16,822	\$0	0.0%
Intragov. Charges	\$552,051	\$584,967	\$584,967	\$613,782	\$28,815	4.9%
Utilities, Services & Misc.	\$544,137	\$565,597	\$583,848	\$603,026	\$37,429	6.6%
Capital	\$82,040	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$5,592,186	\$5,716,946	\$5,678,918	\$5,777,155	\$60,209	1.1%
Summary						
Operating Expenses	\$5,510,146	\$5,716,946	\$5,678,918	\$5,777,155	\$60,209	1.1%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$82,040	\$0	\$0	\$0	\$0	
Capital Projects (Budgeted in the Capital Projects Fund)	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$5,592,186	\$5,716,946	\$5,678,918	\$5,777,155	\$60,209	1.1%

Funding Sources (Where the Money Comes From)

Grants	\$7,259	\$9,500	\$6,954	\$7,000	(\$2,500)	(26.3%)
Operating Transfer (Parks Sales Tax)	\$1,666,820	\$1,746,684	\$1,746,684	\$1,770,743	\$24,059	1.4%
Other Local Revenues	\$71,354	\$74,584	\$76,676	\$57,584	(\$17,000)	(22.8%)
Dedicated Sources	\$1,745,433	\$1,830,768	\$1,830,314	\$1,835,327	\$4,559	0.2%
General Sources	\$3,846,753	\$3,886,178	\$3,848,604	\$3,941,828	\$55,650	1.4%
Total Funding Sources	\$5,592,186	\$5,716,946	\$5,678,918	\$5,777,155	\$60,209	1.1%

Description

The General Fund portion of the Parks and Recreation Department Budget includes Administration, Park Ranger program, a portion of Park Planning & Development, a portion of Park Management and Operations, and the C.A.R.E. (Career Awareness Related Experience) Program. Park Management and Operations maintains recreation service facilities, and those expenses are budgeted in the Recreation Services Fund. Program areas not having revenue producing capabilities are budgeted in General Fund.

Highlights/Significant Changes (cont.)

- Capital Additions had no change, as no fleet replacements were budgeted in FY 2017, FY 2018, or FY 2019. If made available, staff anticipates using FY 2017 General Fund savings for key fleet replacements. Due to a lack of available funding, the department is not able to keep up with their fleet replacement schedule.
- Utilities, Services and Other Miscellaneous expenses increased by \$37,429 or 6.6% due to scheduled rate increases and addition of facilities.
- CARE Program - Funding for CARE remains at the same level. If the department has to make further budget reductions, CARE will have to absorb the next round of cuts. In FY 2018, funding allowed the department to partner with ninety two (92) businesses and agencies to provide work sites for one hundred sixty eight (168) summer trainees in the CARE traditional program. One hundred sixty three (163) trainees successfully completed the eight-week program for a 97% completion rate. In addition to the traditional Summer Program, fourteen (14) trainees were hired to work in the CARE Art Gallery. All fourteen (14) trainees successfully completed this eight-week program for a 100% completion rate. CARE also employed eighteen (18) school-year trainees and fourteen (14) year-round Boone County Family Resources Trainees.
- The Park Sales Tax subsidy to Parks and Recreation General Fund Operations is \$1,770,743, which is a \$24,059 increase from FY 2018.

Department Objectives

Continue supporting efforts of the City's 2016-2019 Strategic Plan, including but not limited to the following:

- Reduce the skills gap in the labor market by 10% in three years by creating a larger pool of trained workforce by partnering with additional agencies with the C.A.R.E. program.
- Increasing participation in active, healthy lifestyles through programs and physical improvements and developments, such as connecting residents to where they live, work, eat, shop, and play through a city wide trail system and providing access to park facilities.
- Increase public perception of safety in the parks through active park ranger and police programs and events.

Highlights/Significant Changes

- Personnel Services decreased overall \$5,148 or 0.14%, in spite of a \$6,512 increase in sick leave buyback, a \$520/year salary increase per FTE employee from the employee pay package, and an increase to the Employee Health Insurance fees of 3.3%, or \$5,471. The decrease is due to a \$26,611 budget cut in temp salaries and related line items to aid in balancing the General Fund budget and the moving of the remaining 0.40 FTE Marketing Specialist salary to Community Relations.
- Intragovernmental charges have increased by \$28,815 or 4.9%, primarily due to an increase in fees charged by Community Relations for the 0.40 FTE Marketing Specialist salary and an increase in fees charged by the Employee Benefit Fund Wellness charge for additional physicals.

Authorized Personnel

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	Position Changes
Administration	5.90	5.90	5.90	5.50	(0.40)
C.A.R.E.	2.00	2.00	2.00	2.00	
Parks Planning & Development	24.50	25.00	25.00	25.00	
Parks Management	14.66	14.66	14.66	14.66	
Total Personnel	47.06	47.56	47.56	47.16	(0.40)
Permanent Full-Time	47.06	47.56	47.56	47.16	(0.40)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	47.06	47.56	47.56	47.16	(0.40)

Budget Detail By Division

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Administration						
Personnel Services	\$443,524	\$450,074	\$448,430	\$431,086	(\$18,988)	(4.2%)
Supplies and Materials	\$21,835	\$26,218	\$25,598	\$26,218	\$0	0.0%
Travel and Training	\$2,509	\$3,859	\$3,000	\$3,859	\$0	0.0%
Intragovernmental Charges	\$271,045	\$299,166	\$299,166	\$328,305	\$29,139	9.7%
Utilities, Services, & Misc.	\$44,518	\$45,047	\$45,100	\$48,841	\$3,794	8.4%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$783,431	\$824,364	\$821,294	\$838,309	\$13,945	1.7%
Career Awareness & Related Experience Program (CARE)						
Personnel Services	\$458,539	\$459,312	\$460,360	\$463,420	\$4,108	0.9%
Supplies and Materials	\$17,248	\$19,750	\$18,200	\$18,900	(\$850)	(4.3%)
Travel and Training	\$132	\$300	\$300	\$300	\$0	0.0%
Intragovernmental Charges	\$632	\$882	\$882	\$876	(\$6)	(0.7%)
Utilities, Services, & Misc.	\$12,208	\$12,240	\$12,105	\$11,961	(\$279)	(2.3%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$488,759	\$492,484	\$491,847	\$495,457	\$2,973	0.6%
Planning and Development						
Personnel Services	\$1,649,368	\$1,757,198	\$1,726,045	\$1,755,357	(\$1,841)	(0.1%)
Supplies and Materials	\$239,198	\$198,043	\$193,270	\$193,942	(\$4,101)	(2.1%)
Travel and Training	\$5,178	\$6,677	\$6,494	\$6,677	\$0	0.0%
Intragovernmental Charges	\$70,662	\$78,368	\$78,368	\$80,819	\$2,451	3.1%
Utilities, Services, & Misc.	\$88,601	\$83,604	\$76,975	\$80,605	(\$2,999)	(3.6%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$2,053,007	\$2,123,890	\$2,081,152	\$2,117,400	(\$6,490)	(0.3%)
Parks Management						
Personnel Services	\$1,037,386	\$1,061,828	\$1,049,943	\$1,073,401	\$11,573	1.1%
Supplies and Materials	\$531,707	\$577,137	\$572,497	\$581,201	\$4,064	0.7%
Travel and Training	\$7,334	\$5,986	\$5,966	\$5,986	\$0	0.0%
Intragovernmental Charges	\$209,712	\$206,551	\$206,551	\$203,782	(\$2,769)	(1.3%)
Utilities, Services, & Misc.	\$398,810	\$424,706	\$449,668	\$461,619	\$36,913	8.7%
Capital	\$82,040	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$2,266,989	\$2,276,208	\$2,284,625	\$2,325,989	\$49,781	2.2%
Department Totals						
Personnel Services	\$3,588,817	\$3,728,412	\$3,684,778	\$3,723,264	(\$5,148)	(0.1%)
Supplies and Materials	\$809,988	\$821,148	\$809,565	\$820,261	(\$887)	(0.1%)
Travel and Training	\$15,153	\$16,822	\$15,760	\$16,822	\$0	0.0%
Intragovernmental Charges	\$552,051	\$584,967	\$584,967	\$613,782	\$28,815	4.9%
Utilities, Services, & Misc.	\$544,137	\$565,597	\$583,848	\$603,026	\$37,429	6.6%
Capital	\$82,040	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$5,592,186	\$5,716,946	\$5,678,918	\$5,777,155	\$60,209	1.1%

Authorized Personnel By Division

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	Position Changes
Administration					
8970 - Director, Parks & Recreation	1.00	1.00	1.00	1.00	
8762 - Asst. to the Dir., Parks & Recreation	1.00	1.00	1.00	1.00	
4810 - Marketing Specialist *	0.40	0.40	0.40	0.00	(0.40)
1007 - Administrative Supervisor	1.00	1.00	1.00	1.00	
1006 - Senior Admin. Support Assistant	2.50	2.50	2.50	2.50	
Total Personnel	5.90	5.90	5.90	5.50	(0.40)
Permanent Full-Time	5.90	5.90	5.90	5.50	(0.40)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	5.90	5.90	5.90	5.50	(0.40)

Authorized Personnel By Division

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	Position Changes
Career Awareness & Related Experience Program (CARE)					
8660 - CARE Program Supervisor	1.00	1.00	1.00	1.00	
1005 - Admin. Support Assistant	1.00	1.00	1.00	1.00	
Total Personnel	2.00	2.00	2.00	2.00	
Permanent Full-Time	2.00	2.00	2.00	2.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	2.00	2.00	2.00	2.00	
Planning and Development					
8710 - Parks Dev. Superintendent	1.00	1.00	1.00	1.00	
5205 - Forester	1.00	1.00	1.00	1.00	
5203 - Horticulturist	1.00	1.00	1.00	1.00	
4103 - Senior Planner	2.00	2.00	2.00	2.00	
4101 - Planner +	1.50	2.00	2.00	2.00	
2415 - Parks Supervisor	1.00	1.00	1.00	1.00	
2412 - Parks & Grounds Tech-773 ^	4.00	4.00	4.00	5.00	1.00
2411 - Electrician-773	1.00	1.00	1.00	1.00	
2406 - Construction Supervisor	1.00	1.00	1.00	1.00	
2405 - Construction Specialist-773	1.00	1.00	1.00	1.00	
2380 - Construction Mechanic-773	3.00	3.00	3.00	3.00	
2379 - Construction Technician-773	3.00	3.00	3.00	3.00	
2370 - Parks & Grounds Spec -773	2.00	2.00	2.00	2.00	
2300 - Equipment Operator II-773 ^	2.00	2.00	2.00	1.00	(1.00)
Total Personnel	24.50	25.00	25.00	25.00	
Permanent Full-Time	24.50	25.00	25.00	25.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	24.50	25.00	25.00	25.00	
Parks Management					
8750 - Park & Recreation Manager	1.00	1.00	1.00	1.00	
8690 - Park Ranger	1.00	1.00	1.00	1.00	
8689 - Park Ranger Supervisor	1.00	1.00	1.00	1.00	
2417 - Parks & Facilities Specialist	1.00	1.00	1.00	1.00	
2415 - Parks Supervisor	1.00	1.00	1.00	1.00	
2403 - Maintenance Specialist-773	1.00	1.00	1.00	1.00	
2397 - Maintenance Assistant-773	2.00	2.00	2.00	2.00	
2396 - Maintenance Technician-773	4.16	4.16	4.16	4.16	
2375 - Equipment Mechanic - 773	0.50	0.50	0.50	0.50	
1008 - Senior Administrative Supervisor	1.00	1.00	1.00	1.00	
1006 - Senior Admin. Support Assistant	1.00	1.00	1.00	1.00	
Total Personnel	14.66	14.66	14.66	14.66	
Permanent Full-Time	14.66	14.66	14.66	14.66	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	14.66	14.66	14.66	14.66	
Department Totals					
Permanent Full-Time	47.06	47.56	47.56	47.16	(0.40)
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	47.06	47.56	47.56	47.16	(0.40)

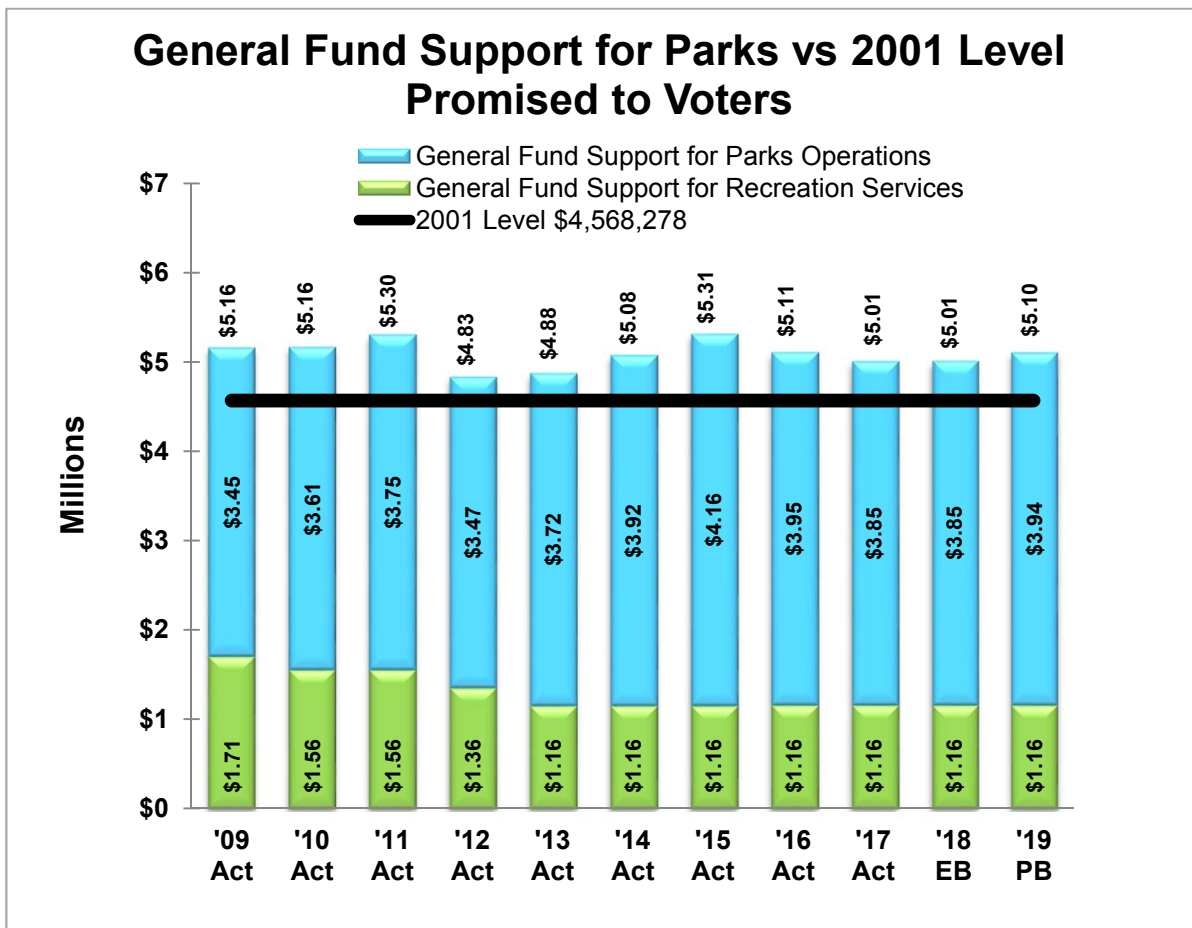
* In FY 2019, the remaining 0.40 FTE Marketing Specialist was reallocated to Community Relations.

+ Due to the planned ending of the non-motorized grant in FY 2018, 0.25 FTE was transitioned to the general fund in FY 2017 and the remaining 0.50 FTE in FY 2018.

^ In FY 2019, 1.00 FTE Equipment Operator II was reclassified to Parks & Grounds Tech.

General Fund Support For Parks

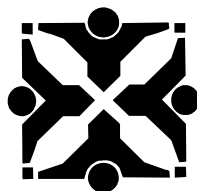
	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019
General Fund Parks Budget	\$5,592,186	\$5,716,946	\$5,678,918	\$5,777,155
Less: Grant Revenue	(\$7,259)	(\$9,500)	(\$6,954)	(\$7,000)
Less: Other Local Revenues	(\$71,354)	(\$74,584)	(\$76,676)	(\$57,584)
Less: Parks Sales Tax Transfer to General Fd.	(\$1,666,820)	(\$1,746,684)	(\$1,746,684)	(\$1,770,743)
General Fund Support for Parks	\$3,846,753	\$3,886,178	\$3,848,604	\$3,941,828
General Fund Operating Support for Rec. Services Fund	\$1,161,910	\$1,161,910	\$1,161,910	\$1,161,910
Total General Fund Support for Parks and Rec.	\$5,008,663	\$5,048,088	\$5,010,514	\$5,103,738
FY 2001 Level:				
FY 2001 Adopted General Fund Parks Budget	\$3,068,278	\$3,068,278	\$3,068,278	\$3,068,278
FY 2001 General Fund Op. Subsidy to Rec. Serv.	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
Total FY 2001 General Fund Support for Parks & Rec.	\$4,568,278	\$4,568,278	\$4,568,278	\$4,568,278
Increase in General Fund Support for Parks and Recreation above the 2001 level promised to the voters when the Parks Sales Tax ballot was passed				
	\$440,385	\$479,810	\$442,236	\$535,460



Note: these amounts represent actual dollars allocated to parks operations and recreation services. The amounts have not been adjusted for inflation.

Recreation Services

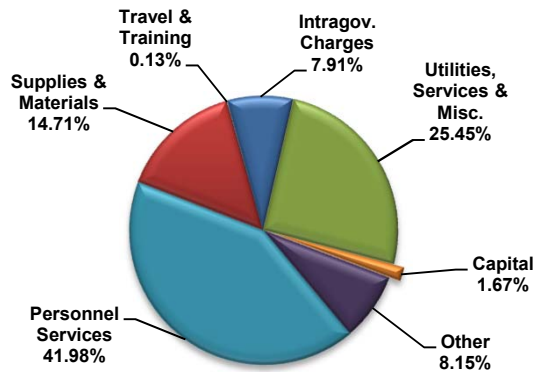
(Enterprise Fund)



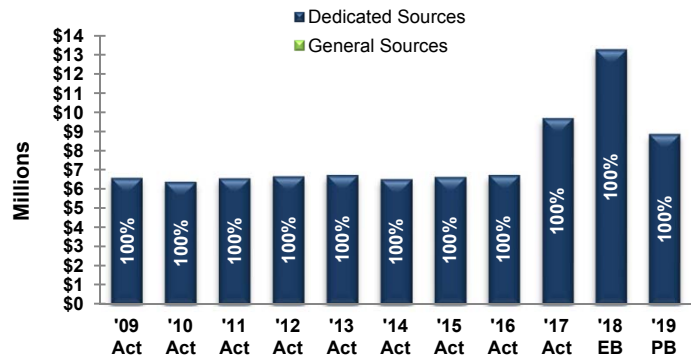
City of Columbia
Columbia, Missouri

Recreation Services Fund (Enterprise Fund)

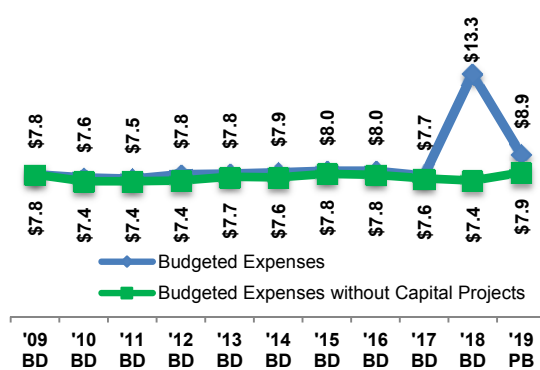
FY 2019 Total Expenses By Category



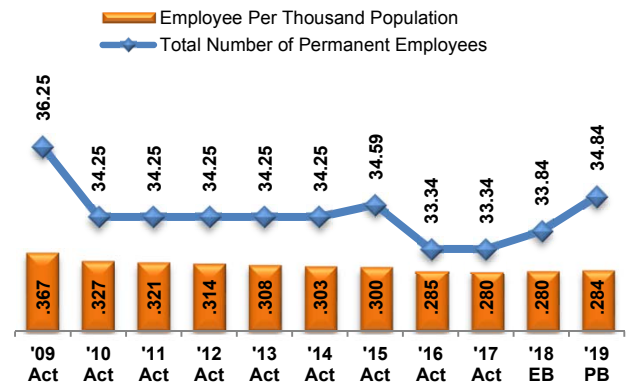
Funding Sources



Budgeted Expense History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Personnel Services	\$3,528,097	\$3,623,547	\$3,570,126	\$3,727,741	\$104,194	2.9%
Supplies & Materials	\$1,119,116	\$1,091,130	\$1,092,631	\$1,305,911	\$214,781	19.7%
Travel & Training	\$6,869	\$11,108	\$8,908	\$11,108	\$0	0.0%
Intragov. Charges	\$720,729	\$662,742	\$662,742	\$702,030	\$39,288	5.9%
Utilities, Services & Misc.	\$1,211,927	\$7,050,833	\$7,081,903	\$2,259,927	(\$4,790,906)	(67.9%)
Capital	\$79,365	\$162,700	\$161,437	\$148,500	(\$14,200)	(8.7%)
Other	\$720,377	\$684,950	\$684,950	\$723,844	\$38,894	5.7%
Total	\$7,386,480	\$13,287,010	\$13,262,697	\$8,879,061	(\$4,407,949)	(33.2%)

Summary

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Operating Expenses	\$6,371,251	\$6,594,361	\$6,571,311	\$7,006,717	\$412,356	6.3%
Non-Operating Expenses	\$719,449	\$684,950	\$684,950	\$684,950	\$0	0.0%
Debt Service	\$928	\$0	\$0	\$38,894	\$38,894	
Capital Additions	\$79,365	\$162,700	\$161,437	\$148,500	(\$14,200)	(8.7%)
Capital Projects	\$215,487	\$5,844,999	\$5,844,999	\$1,000,000	(\$4,844,999)	(82.9%)
Total Expenses	\$7,386,480	\$13,287,010	\$13,262,697	\$8,879,061	(\$4,407,949)	(33.2%)

Funding Sources (Where the Money Comes From)

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Grant Revenue	\$7,328	\$32,000	\$31,622	\$156,000	\$124,000	387.5%
Interest Revenue	(\$33,772)	\$31,116	\$31,116	\$31,116	\$0	0.0%
Oper. Trnsfr (from Gen. Fd)	\$1,161,910	\$1,161,910	\$1,161,910	\$1,161,910	\$0	0.0%
Oper. Trnsfr (from Parks STax)	\$1,242,201	\$1,242,201	\$1,242,201	\$1,247,201	\$5,000	0.4%
Oper. Trnsfr (Other)	\$2,189,761	\$2,908,500	\$2,908,500	\$813,500	(\$2,095,000)	(72.0%)
Fees & Service Charges	\$4,599,854	\$4,570,800	\$4,566,725	\$4,764,350	\$193,550	4.2%
Other Local Revenues	\$536,105	\$770,964	\$786,996	\$27,464	(\$743,500)	(96.4%)
Use of Prior Year Resources	(\$2,316,907)	\$2,569,519	\$2,533,627	\$677,520	(\$1,891,999)	(73.6%)
Dedicated Sources	\$7,386,480	\$13,287,010	\$13,262,697	\$8,879,061	(\$4,407,949)	(33.2%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$7,386,480	\$13,287,010	\$13,262,697	\$8,879,061	(\$4,407,949)	(33.2%)

Description

The Recreation Services Fund includes the Recreation Services Division and those costs in the Parks Services Division which are necessary for operation of facilities within Recreation Services. Recreation Services provides a broad spectrum of leisure services to meet the needs of all segments of the community. This includes group and individual programming to promote a high quality of life through positive social, cultural, emotional, and physiological development. The sections administered in the Recreation Services Division are: Sports Programming; Sports Fieldhouse; Aquatics; Community Recreation; Golf /Concessions; Oak Tours; 50 Plus; Community Special Events; Life Enrichment Programs / Classes; Adapted Community Recreation; Adapted Sports / Special Olympics; and the Activity and Recreation Center (ARC).

This fund provides various recreational services for which participants are charged fees. These fees are expected to recover only a portion of the cost of providing the activities. The remaining revenue comes in the form of subsidies and transfers from the General Fund and the Park Sales Tax Fund.

Department Objectives

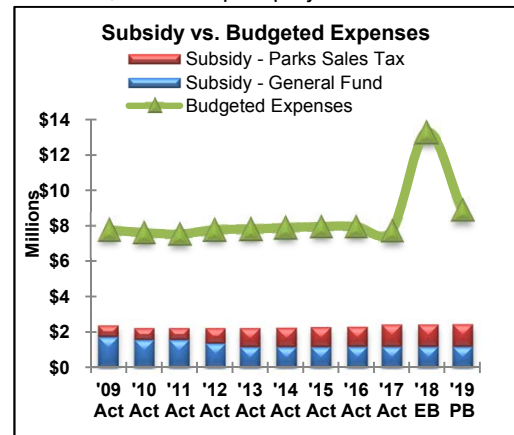
- Strengthen the three strategic plan area neighborhoods by increasing participation in outdoor and cultural activities in line with the City's Strategic Plan.
- Provide quality recreation services and well-managed facilities that provide excellent customer service and meet the needs of all patrons.
- Plan for growth to ensure there are resources to meet increased demands, such as development of recreation facilities and programs, maintaining core services, developing cost recovery goals, and identifying partnerships and volunteer opportunities that support efficient and effective service and program delivery.
- Create an environment that produces a high performing, qualified workforce dedicated to delivering excellent customer service and communicating with Columbia's citizens in a timely, clear manner.
- Develop ways to control expenses and raise revenues to maintain the Rec Services Fund.

Highlights/Significant Changes

- There are no recreation services fee increases proposed for FY 2019. Fees are being established for the Sports Fieldhouse.

Highlights/Significant Changes

- The Columbia Sports Fieldhouse that was approved by voters of the 2015 Park Sales Tax Ballot is scheduled to open in 2019. Budget includes all operating expenses and revenues associated with the operation of the facility. Existing full-time sports staff will be relocated to this facility and will be responsible for the operation of the facility.
- Personnel Services increased \$104,194 or 2.9%, which includes an additional \$71,862 in temporary positions to support the opening of the new Sports Fieldhouse and a \$520/year salary increase per FTE employee from the employee pay package. The increase also includes the addition of a Sports and Grounds Specialist in the Athletic Field Maintenance Division to begin March 2019. The position is needed to support the maintenance of the additional baseball fields at Atkins Sport Complex, as well as soccer fields and dedicated cross country course at Gans Creek Recreation Area. The position is offset by a \$15,000 reduction in temporary salaries.
- Intragovernmental charges have increased by \$39,288 or 5.9%, primarily due to an increase in the G&A fee and how it is allocated to services.
- Materials and Supplies budget increased by \$214,781 or 19.7% due to material/supply increases and the opening of the Sports Fieldhouse, which will result in increased revenues to offset the expenses.
- Capital Additions decreased by \$14,200 due to lower fleet replacements in FY 2019.
- Utilities, Services and Other Miscellaneous expenses decreased by \$4.8 million or 67.9% due to lower Parks Sales Tax funded capital projects for FY 2019.
- The General Fund subsidy is \$1,161,910 (same as FY 2018); and the Park Sales Tax subsidy is \$1,247,201 to the operating budget (increase of \$5,000 for the scholarship fund) and \$800,000 for capital projects.



Authorized Personnel

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	Position Changes
Parks and Maintenance	8.34	8.34	8.34	9.34	1.00
Recreation	15.50	16.00	16.00	16.00	
Recreation Center	9.50	9.50	9.50	9.50	
Total Personnel	33.34	33.84	33.84	34.84	1.00
Permanent Full-Time	32.59	33.09	33.09	34.09	1.00
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	33.34	33.84	33.84	34.84	1.00

Recreation Services

Budget Detail By Division

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Park Services						
Personnel Services	\$634,253	\$673,521	\$672,557	\$701,874	\$28,353	4.2%
Supplies & Materials	\$381,912	\$408,892	\$408,817	\$413,511	\$4,619	1.1%
Travel & Training	\$1,135	\$386	\$2,123	\$2,123	\$1,737	450.0%
Intragovernmental Charges	\$122,694	\$118,792	\$118,792	\$90,485	(\$28,307)	(23.8%)
Utilities, Services & Misc.	\$435,725	\$553,934	\$587,916	\$565,021	\$11,087	2.0%
Capital	\$73,242	\$126,700	\$125,437	\$143,000	\$16,300	12.9%
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$1,648,961	\$1,882,225	\$1,915,642	\$1,916,014	\$33,789	1.8%
Recreation						
Personnel Services	\$1,814,911	\$1,816,782	\$1,783,718	\$1,891,743	\$74,961	4.1%
Supplies & Materials	\$429,323	\$466,438	\$464,910	\$619,900	\$153,462	32.9%
Travel & Training	\$3,545	\$9,316	\$4,785	\$5,985	(\$3,331)	(35.8%)
Intragovernmental Charges	\$400,016	\$370,021	\$370,021	\$374,448	\$4,427	1.2%
Utilities, Services & Misc.	\$316,580	\$343,560	\$342,290	\$383,245	\$39,685	11.6%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$408,232	\$376,798	\$376,798	\$415,692	\$38,894	10.3%
Total	\$3,372,607	\$3,382,915	\$3,342,522	\$3,691,013	\$308,098	9.1%
Recreation Center						
Personnel Services	\$1,078,933	\$1,133,244	\$1,113,851	\$1,134,124	\$880	0.1%
Supplies & Materials	\$265,760	\$215,800	\$218,904	\$272,500	\$56,700	26.3%
Travel & Training	\$2,189	\$1,406	\$2,000	\$3,000	\$1,594	113.4%
Intragovernmental Charges	\$198,019	\$173,929	\$173,929	\$237,097	\$63,168	36.3%
Utilities, Services & Misc.	\$286,256	\$308,340	\$306,698	\$311,661	\$3,321	1.1%
Capital	\$6,123	\$36,000	\$36,000	\$5,500	(\$30,500)	(84.7%)
Other	\$312,145	\$308,152	\$308,152	\$308,152	\$0	0.0%
Total	\$2,149,425	\$2,176,871	\$2,159,534	\$2,272,034	\$95,163	4.4%
Capital Projects						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies and Materials	\$42,121	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$173,366	\$5,844,999	\$5,844,999	\$1,000,000	(\$4,844,999)	(82.9%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$215,487	\$5,844,999	\$5,844,999	\$1,000,000	(\$4,844,999)	(82.9%)
Department Totals						
Personnel Services	\$3,528,097	\$3,623,547	\$3,570,126	\$3,727,741	\$104,194	2.9%
Supplies and Materials	\$1,119,116	\$1,091,130	\$1,092,631	\$1,305,911	\$214,781	19.7%
Travel and Training	\$6,869	\$11,108	\$8,908	\$11,108	\$0	0.0%
Intragovernmental Charges	\$720,729	\$662,742	\$662,742	\$702,030	\$39,288	5.9%
Utilities, Services, & Misc.	\$1,211,927	\$7,050,833	\$7,081,903	\$2,259,927	(\$4,790,906)	(67.9%)
Capital	\$79,365	\$162,700	\$161,437	\$148,500	(\$14,200)	(8.7%)
Other	\$720,377	\$684,950	\$684,950	\$723,844	\$38,894	5.7%
Total	\$7,386,480	\$13,287,010	\$13,262,697	\$8,879,061	(\$4,407,949)	(33.2%)

Recreation Services

Authorized Positions By Division

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	Position Changes
Park Services					
2418 - Sports Turf Specialist	1.00	1.00	1.00	1.00	
2416 - Golf Course Specialist	2.00	2.00	2.00	2.00	
2415 - Parks Supervisor	1.00	1.00	1.00	1.00	
2412 - Parks & Grounds Tech-773	3.00	3.00	3.00	3.00	
2396 - Maintenance Technician-773	0.84	0.84	0.84	0.84	
2375 - Equipment Mechanic - 773	0.50	0.50	0.50	0.50	
2370 - Parks & Grounds Specialist -773 ^	0.00	0.00	0.00	1.00	1.00
Total Personnel	8.34	8.34	8.34	9.34	1.00
Permanent Full-Time	8.34	8.34	8.34	9.34	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	8.34	8.34	8.34	9.34	1.00
Recreation					
8750 - Park & Recreation Manager	1.00	1.00	1.00	1.00	
8610 - Rec. and Comm Prog Superint.	1.00	1.00	1.00	1.00	
8530 - Recreation Supervisor *	3.25	3.50	3.50	3.50	
8520 - Recreation Specialist *	8.25	8.50	8.50	8.50	
8510 - Recreation Leader	1.00	1.00	1.00	1.00	
2003 - Custodian-773	1.00	1.00	1.00	1.00	
Total Personnel	15.50	16.00	16.00	16.00	
Permanent Full-Time	14.75	15.25	15.25	15.25	
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	15.50	16.00	16.00	16.00	
Recreation Center					
8530 - Recreation Supervisor	1.50	1.50	1.50	1.50	
8520 - Recreation Specialist	2.50	2.50	2.50	2.50	
2403 - Maintenance Specialist-773	1.00	1.00	1.00	1.00	
2397 - Maintenance Assistant-773	2.00	2.00	2.00	2.00	
2396 - Maintenance Technician-773	1.00	1.00	1.00	1.00	
1007 - Administrative Supervisor	1.00	1.00	1.00	1.00	
1006 - Senior Admin Support Assistant	0.50	0.50	0.50	0.50	
Total Personnel	9.50	9.50	9.50	9.50	
Permanent Full-Time	9.50	9.50	9.50	9.50	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	9.50	9.50	9.50	9.50	
Department Totals					
Permanent Full-Time	32.59	33.09	33.09	34.09	1.00
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	33.34	33.84	33.84	34.84	1.00

* In FY 2018 0.25 FTE Recreation Supervisor and 0.25 FTE Recreation Specialist were reallocated from Airport Concessions to this budget. These positions were moved to the Airport budget in FY 2016 to start an Airport concession. Airport personnel took management of this function in FY 2018.

^ In FY 2019, 1.00 FTE Parks & Grounds Specialist was added to be able to maintain the increasing number of fields and tournaments, as well as the addition of a cross county course.

Major Projects

In addition to recreation activity fees, which fund the partial or total operating cost of a recreation program, the department collects recreation user fees which are dedicated for capital improvements to recreation facilities, such as pools, athletic fields, golf courses, Activity & Recreation Center, and other areas where fees are collected.

- \$800,000 – The Philips Park Improvements project will include construction of a 300 person rental facility similar to Riechmann Pavilion at Stephens Lake Park.

Fiscal Impact

- The construction of the 300 person rental facility will result in annual expenses related to building maintenance, personnel and utilities; however, these expenses will be offset with rental revenues from the facility.

Debt Service Information

Clary-Shy Agriculture Park, Loan #1 (1.94% Interest)

Original Issue - \$574,565
 Balance as of 09/30/2018 \$574,565
 Maturity date - 1/1/2021

Clary-Shy Community Park, located at 1701 W. Ash Street, is a 20-acre park acquired from Ron and Vicki Shy in 1994 by a combination purchase/donation. The Activity and Recreation Center (ARC) has been located at the park since 2001, and the park property has also been home to the Columbia Farmers Market since 1980. The park property also includes an open play field and parking. The proposed improvements at the park include construction of the first phase of the farmers market structure, a 40-car parking lot, infrastructure improvements including utilities and storm water controls, an urban garden, outdoor classroom and a maintenance center for the agriculture park. The funds from the designated loan fund will be repaid over three years by donations from the Friends of the Farm fundraising partnership.

<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2019	\$336,008	\$13,004	\$349,012
2020	\$207,512	\$4,628	\$212,140
2021	\$31,045	\$602	\$31,647
Total	\$574,565	\$18,234	\$592,799

Clary-Shy Agriculture Park, Loan #2 (2.55% Interest)

Original Issue - \$637,205
 Balance as of 09/30/2018 \$637,205
 Maturity date - 1/1/2021

With the higher than anticipated steel costs, staff is recommending that only the base and alternate 1 bids be accepted at this time. The base bid includes all grading, utilities, and the middle third portion of the MU HealthCare Pavilion, and concrete pad for the entire pavilion structure. This includes the restroom that is located in the pavilion and will allow all market vendors to set up on a concrete pad while additional funds are being raised for the remaining pavilion structure. The Friends of the Farm will be making annual payments on the designated loan on January 1 of each year.

<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2020	\$111,766	\$27,081	\$138,848
2021	\$204,954	\$13,399	\$218,353
2022	\$122,713	\$8,172	\$130,885
2023	\$197,772	\$5,043	\$202,815
Total	\$637,205	\$53,695	\$690,900

Debt Service Information

Sports Field House (2.125% Interest)

Original Issue - \$1,058,230

Balance as of 09/30/2018 \$1,058,230

Maturity date - 10/1/2028

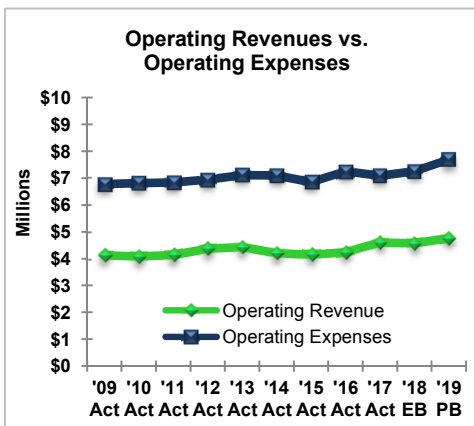
Council approved the Sports Fieldhouse Project with a project budget of \$3,950,000. Staff had anticipated fundraising through options such as sponsorships and donations to bridge the gap between funds available and the low bid. Unfortunately, rising steel costs impacted the bids for the sports fieldhouse project. Staff wants to appropriate \$1,058,229 from the City's designated loan fund. This amount is based on ten years of \$120,000 annual payments (\$10,000/month). As P&R staff solicits sponsors and naming rights for various fieldhouse amenities, these funds will be applied to the payment of the designated loan to pay off the loan faster, if possible.

<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2019	\$94,110	\$25,890	\$120,000
2020	\$96,538	\$23,462	\$120,000
2021	\$99,029	\$20,971	\$120,000
2022	\$101,584	\$18,416	\$120,000
2023	\$104,204	\$15,796	\$120,000
2024	\$106,893	\$13,107	\$120,000
2025	\$109,651	\$10,349	\$120,000
2026	\$112,480	\$7,520	\$120,000
2027	\$115,382	\$4,618	\$120,000
2028	\$118,359	\$1,641	\$120,000
Total	<u>\$1,058,230</u>	<u>\$141,770</u>	<u>\$1,200,000</u>

Revenues, Expenses, and Changes in Net Position Recreation Services Fund

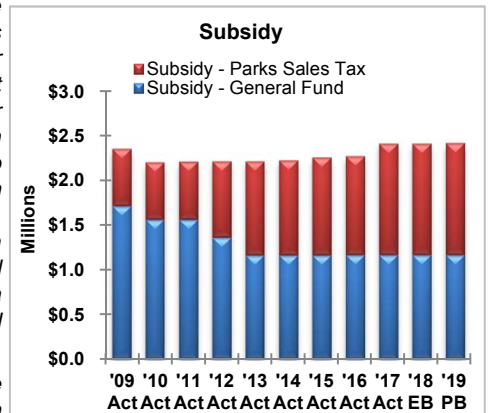
	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019
Operating Revenues:				
Activity Fees	\$3,191,826	\$3,168,500	\$3,135,000	\$3,250,000
User Fees	\$130,774	\$141,500	\$131,150	\$146,500
Golf Improvement User Fee	\$56,338	\$62,000	\$60,000	\$62,000
Capital User Fee	\$32,998	\$30,000	\$30,000	\$30,000
Rentals	\$737,685	\$639,000	\$701,115	\$705,050
Sales	\$445,370	\$528,300	\$507,060	\$569,300
Other Misc. Operating Revenues	\$4,863	\$1,500	\$2,400	\$1,500
Total Operating Revenues	\$4,599,854	\$4,570,800	\$4,566,725	\$4,764,350
Operating Expenses:				
Personnel Services	\$3,528,097	\$3,623,547	\$3,570,126	\$3,727,741
Supplies & Materials	\$1,076,995	\$1,091,130	\$1,092,631	\$1,305,911
Travel & Training	\$6,869	\$11,108	\$8,908	\$11,108
Intragovernmental Charges	\$720,729	\$662,742	\$662,742	\$702,030
Utilities, Services & Other Misc.	\$1,038,561	\$1,205,834	\$1,236,904	\$1,259,927
Depreciation	\$719,449	\$684,950	\$684,950	\$684,950
Total Operating Expenses	\$7,090,700	\$7,279,311	\$7,256,261	\$7,691,667
Operating Income (Loss)	(\$2,490,846)	(\$2,708,511)	(\$2,689,536)	(\$2,927,317)
Non-Operating Revenues:				
Investment Revenue	(\$33,772)	\$31,116	\$31,116	\$31,116
Revenue from Other Government Units - Operating	\$7,328	\$32,000	\$31,622	\$6,000
Revenue from Other Government Units - CIP	\$0	\$0	\$0	\$150,000
Misc. Non-Operating Revenue	\$536,105	\$770,964	\$786,996	\$27,464
Total Non-Operating Revenues	\$509,661	\$834,080	\$849,734	\$214,580
Non-Operating Expenses:				
Interest Expense	\$928	\$0	\$0	\$38,894
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Loss on Disposal of Assets	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$928	\$0	\$0	\$38,894
Total Non-Operating Revenues (Expenses)	\$508,733	\$834,080	\$849,734	\$175,686
Income (Loss) Before Transfers	(\$1,982,113)	(\$1,874,431)	(\$1,839,802)	(\$2,751,631)
Transfers In - Other	\$59,761	\$13,500	\$13,500	\$13,500
Transfers In - Contributions	\$0	\$375,000	\$375,000	\$0
Transfers In - Subsidy - General Fund	\$1,161,910	\$1,161,910	\$1,161,910	\$1,161,910
Transfers In - Subsidy, SchlrsHp & Fleet Rpl - PST	\$1,242,201	\$1,242,201	\$1,242,201	\$1,247,201
Transfers In - CIP - CVB	\$1,000,000	\$100,000	\$100,000	\$0
Transfers In - CIP - Parks Sales Tax	\$1,130,000	\$2,420,000	\$2,420,000	\$800,000
Total Transfers In	\$4,593,872	\$5,312,611	\$5,312,611	\$3,222,611
Transfers Out - RFUFE/RGCIF/RRCIF to CIP	\$0	\$0	\$0	\$0
Transfers Out - Other	\$0	\$0	\$0	\$0
Total Transfers	\$4,593,872	\$5,312,611	\$5,312,611	\$3,222,611
Change in Net Position	\$2,611,759	\$3,438,180	\$3,472,809	\$470,980
Net Position - Beginning	\$14,509,164	\$17,120,923	\$20,559,103	\$24,031,912
Net Position - Ending	\$17,120,923	\$20,559,103	\$24,031,912	\$24,502,892

Note: This statement does not include capital additions, capital project expenses, or debt principal payments.



For the ten year period operating revenues have been below operating expenses as the fees charged to participants are not expected to cover all of the costs. The department utilizes cost recovery goals when setting fees for their services. This budget receives a subsidy from both the general fund and parks sales tax to help make up the difference and these are reflected in the Transfers In section of the Revenues, Expenses, and Changes in Fund Net Position Statement. Refer to the Financial Sources and Uses Statement on the next two pages for a more complete look at total financial sources and uses.

Due to budget constraints the subsidy from the general fund has been reduced over the past ten years and replaced by Parks Sales Tax funding.



**Summary of Financial Sources and Uses
Recreation Services Fund**

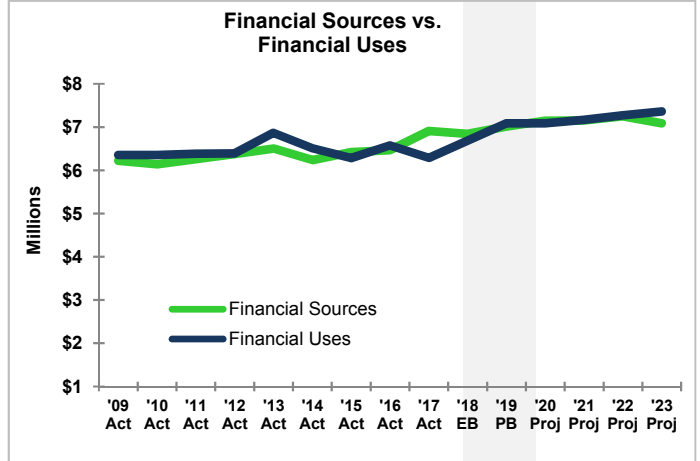
	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019
Financial Sources (Unrestricted)				
Interest	(\$33,772)	\$31,116	\$31,116	\$31,116
Less: GASB 31 Interest Adjustment	\$53,465	\$0	\$0	\$0
Grants	\$7,328	\$32,000	\$31,622	\$6,000
Activity Fees	\$3,191,826	\$3,168,500	\$3,135,000	\$3,250,000
Rentals	\$737,685	\$639,000	\$701,115	\$705,050
Sales	\$445,370	\$528,300	\$507,060	\$569,300
Miscellaneous Revenues	\$45,968	\$2,464	\$19,396	\$28,964
Total Financial Sources Before Transfers	\$4,447,870	\$4,401,380	\$4,425,309	\$4,590,430
Transfers In - Other	\$59,761	\$13,500	\$13,500	\$13,500
Transfers In - Subsidy - General Fund	\$1,161,910	\$1,161,910	\$1,161,910	\$1,161,910
Transfers In - Subsidy, Schlrshp & Fleet Rpl - PST	\$1,242,201	\$1,242,201	\$1,242,201	\$1,247,201
Total Financial Sources (for operations)	\$6,911,742	\$6,818,991	\$6,842,920	\$7,013,041
Financial Uses of Unrestricted Cash				
Personnel Services	\$3,528,097	\$3,623,547	\$3,570,126	\$3,727,741
Less: GASB 16 Vacation Liability Adjustment	\$34,540	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	(\$125,423)	\$0	\$0	\$0
Supplies & Materials	\$1,076,995	1,091,130	1,092,631	1,305,911
Travel & Training	\$6,869	\$11,108	\$8,908	\$11,108
Intragovernmental Charges	\$720,729	\$662,742	\$662,742	\$702,030
Utilities, Services & Other Misc.	\$1,038,561	1,205,834	1,236,904	1,259,927
Interest Expense	\$928	\$0	\$0	\$38,894
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Less Expenses Paid from restricted fees	(\$71,847)	(\$42,000)	(\$42,000)	(\$70,500)
Transfers Out - Other	\$0	\$0	\$0	\$0
Principal Payments	\$97,691	\$0	\$0	\$430,118
Less: Principal and Interest Payments from restricted fees	(\$98,619)	\$0	\$0	(\$469,012)
Capital Additions	\$79,365	\$162,700	\$161,437	\$148,500
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Financial Uses (for operations)	\$6,287,886	\$6,715,061	\$6,690,748	\$7,084,717
Financial Sources Over/(Under) Uses	\$623,856	\$103,930	\$152,172	(\$71,676)
Unassigned Cash Reserve				
Beginning Unassigned Cash Reserve		\$1,366,634	\$1,366,634	\$1,518,806
Financial Sources Over/(Under) Uses		\$103,930	\$152,172	(\$71,676)
Current Assets	\$5,050,120			
Less: RFUFE Cash (for Recreation Serv CIP)	(\$247,626)			
Less: RGCIF Cash (for Golf Course CIP)	(\$39,854)			
Less: RRCIF Cash (for ARC CIP and Equip)	(\$65,144)			
Less: GASB 31 Pooled Cash Adj (Mark to Market)	(\$390,949)			
Less: Cash and marketable sec restricted for CIP	(\$2,646,617)			
Less: Current Liabilities	(\$299,528)			
Add: Construction contracts payable	\$6,232			
Projected Unassigned Cash Reserve	\$1,366,634	\$1,470,564	\$1,518,806	\$1,447,130
Budgeted Oper Exp w/o Depreciation	\$6,711,856	\$6,596,250	\$6,596,250	\$7,006,717
Less: Oper Exp offset by restricted fees	(\$72,000)	(\$42,000)	(\$42,000)	(\$70,500)
Add: Budgeted Operating Transfers to Other Funds	\$0	\$0	\$0	\$0
Add: Budgeted Bank and Paying Agent Fees	\$0	\$0	\$0	\$0
Add: Budgeted Interest Expense	\$928	\$0	\$0	\$38,894
Add: budgeted Principal Payments	\$97,691	\$0	\$0	\$430,118
Less: Principal and Interest Payments from restricted fees	(\$98,619)	\$0	\$0	(\$469,012)
Add: Budgeted Capital Additions	\$147,000	\$162,700	\$162,700	\$148,500
Add: Budgeted Ent Rev for current Year CIP	\$0	\$0	\$0	\$0
Total Budgeted Financial Uses	\$6,786,856	\$6,716,950	\$6,716,950	\$7,084,717
Less Ent Revenue used for current year CIP	\$0	\$0	\$0	\$0
Total Budgeted Financial Uses for Operations	\$6,786,856	\$6,716,950	\$6,716,950	\$7,084,717
	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$1,357,371	\$1,343,390	\$1,343,390	\$1,416,943
Next Year Capital Projects Ent Revenue	\$0	\$0	\$0	\$0
Budgeted Cash Reserve Target	\$1,357,371	\$1,343,390	\$1,343,390	\$1,416,943
Above/(Below) Budgeted Cash Target Reserve	\$9,263	\$127,174	\$175,416	\$30,187

Summary of Financial Sources and Uses Recreation Services Fund

Projected FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
\$31,116	\$31,116	\$31,116	\$31,116
\$0	\$0	\$0	\$0
\$6,000	\$6,000	\$6,000	\$6,000
\$3,316,030	\$3,316,030	\$3,379,681	\$3,379,681
\$713,090	\$713,090	\$727,251	\$727,251
\$622,280	\$622,280	\$634,260	\$634,260
\$28,464	\$28,464	\$28,464	\$28,464
\$4,716,980	\$4,716,980	\$4,806,772	\$4,806,772
\$13,500	\$13,500	\$13,500	\$13,500
\$1,161,910	\$1,161,910	\$1,161,910	\$1,161,910
\$1,252,201	\$1,262,201	\$1,267,201	\$1,102,201
\$7,144,591	\$7,154,591	\$7,249,383	\$7,084,383

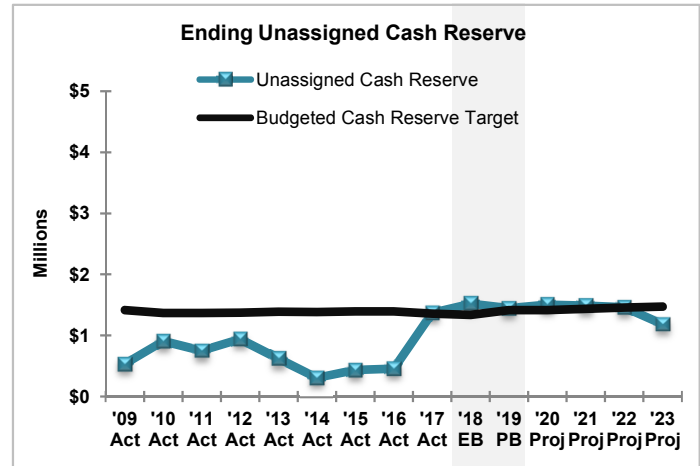
The Financial Sources and Uses Statement is a management tool which provides a more complete look at the cash reserve for the operation compared to the expenses and other uses of the operation. This allows management to examine the projected ending cash reserves for the operation compared to a budgeted cash reserve target which provides useful information about the financial health of the fund.

This statement takes information from the Revenues, Expenses, and Changes in Fund Net Position Statement and subtracts out non-cash items (depreciation, loss on disposal of fixed assets, and GASB adjustments for interest revenue, pensions, and vacation liabilities). This statement also includes capital item purchases (such as fleet replacements), principal payments, and enterprise revenue that will be used to pay for capital project costs which are reflected on the balance sheet.



For the ten year period total financial sources have been below financial uses for all years except FY 2015, FY 2017, and estimated FY 2018. The department actively manages expenses when revenues are lower due to weather and demand for services. Fees are examined each year and adjusted to help reach recovery goals.

\$3,719,103	\$3,793,484	\$3,869,352	\$3,946,742
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$1,259,758	\$1,260,247	\$1,286,323	\$1,313,014
\$11,273	\$11,442	\$11,614	\$11,790
\$720,665	\$687,943	\$710,550	\$738,426
\$1,271,740	\$1,313,512	\$1,356,824	\$1,401,743
\$55,171	\$34,972	\$26,588	\$20,839
\$0	\$0	\$0	\$0
(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)
\$0	\$0	\$0	\$0
\$415,817	\$335,028	\$224,296	\$301,976
(\$470,988)	(\$370,000)	(\$250,884)	(\$322,815)
\$155,000	\$155,000	\$90,000	\$0
\$0	\$0	\$0	\$0
\$7,087,539	\$7,171,628	\$7,274,663	\$7,361,715
\$57,052	(\$17,037)	(\$25,280)	(\$277,332)



The unassigned cash reserves were below the budgeted cash reserve target until FY 2017. For FY 2018 to FY 2022, reserves are close to the budgeted cash reserve target. There was an improvement in the reserves for FY 2017 due to fee increases applied to Golf, Adapted Recreation, Aquatics, ARC, Special Event Concessions, Day Camp Programs, Picnic Shelter and Riechmann Pavilion Rentals. The Park Sales Tax subsidy also increased due to a scheduled increase from the 2015 Park Sales Tax ballot for equipment purchases and scholarship program. This budget will need to continue monitoring and adjusting expenses and revenues to ensure the cash is not depleted from the fund.

\$1,447,130	\$1,504,182	\$1,487,145	\$1,461,865
\$57,052	(\$17,037)	(\$25,280)	(\$277,332)
\$1,504,182	\$1,487,145	\$1,461,865	\$1,184,533
\$6,982,539	\$7,066,628	\$7,234,663	\$7,411,715
(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$55,171	\$34,972	\$26,588	\$20,839
\$415,817	\$335,028	\$224,296	\$301,976
(\$470,988)	(\$370,000)	(\$250,884)	(\$322,815)
\$155,000	\$155,000	\$90,000	\$0
\$0	\$0	\$0	\$0
\$7,087,539	\$7,171,628	\$7,274,663	\$7,361,715
\$0	\$0	\$0	\$0
\$7,087,539	\$7,171,628	\$7,274,663	\$7,361,715
x 20%	x 20%	x 20%	x 20%
\$1,417,508	\$1,434,326	\$1,454,933	\$1,472,343
\$0	\$0	\$0	\$0
\$1,417,508	\$1,434,326	\$1,454,933	\$1,472,343
\$86,674	\$52,819	\$6,932	(\$287,810)

Recreation Services Fund

Cost Recovery

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Projected FY 2019
Sports / Concessions / Field House (5520 & 5521)				
Program Revenues	\$516,088	\$569,400	\$547,930	\$629,450
Program and Maint Expenses	\$960,156	\$1,123,934	\$1,158,364	\$1,420,428
Sources Over/(Under) Uses	(\$444,068)	(\$554,534)	(\$610,434)	(\$790,978)
Percent of Costs Recovered	54%	51%	47%	44%
Goal	60%	55%	55%	55%
Aquatics / Outdoor (5540)				
Program Revenues	\$277,324	\$205,500	\$235,500	\$235,500
Program Expenses	\$575,643	\$626,000	\$621,578	\$636,259
Sources Over/(Under) Uses	(\$298,319)	(\$420,500)	(\$386,078)	(\$400,759)
Percent of Costs Recovered	48%	33%	38%	37%
Goal	45%	45%	45%	45%
Golf (5550)				
Program Revenues	\$1,192,351	\$1,231,500	\$1,240,030	\$1,264,000
Program Expenses	\$1,202,259	\$1,273,444	\$1,275,689	\$1,264,951
Sources Over/(Under) Uses	(\$9,908)	(\$41,944)	(\$35,659)	(\$951)
Percent of Costs Recovered	99%	97%	97%	100%
Goal	90%	90%	90%	100%
Senior Adult (5573)				
Program Revenues	\$25,492	\$20,000	\$20,000	\$26,000
Program Expenses	\$67,823	\$76,111	\$74,511	\$75,278
Sources Over/(Under) Uses	(\$42,331)	(\$56,111)	(\$54,511)	(\$49,278)
Percent of Costs Recovered	38%	26%	27%	35%
Goal	15%	25%	25%	25%
Oak Tours (5574)				
Program Revenues	\$53,695	\$40,000	\$45,000	\$45,000
Program Expenses	\$73,549	\$64,003	\$62,878	\$70,776
Sources Over/(Under) Uses	(\$19,854)	(\$24,003)	(\$17,878)	(\$25,776)
Percent of Costs Recovered	73%	62%	72%	64%
Goal	85%	85%	85%	85%
Special Olympics/Adaptive (5571 & 5576)				
Program Revenues	\$30,359	\$41,300	\$34,000	\$42,300
Program Expenses	\$163,086	\$175,930	\$165,207	\$171,435
Sources Over/(Under) Uses	(\$132,727)	(\$134,630)	(\$131,207)	(\$129,135)
Percent of Costs Recovered	19%	23%	21%	25%
Goal	21%	23%	23%	23%
Classes / Special Events (5575)				
Program Revenues	\$217,571	\$219,500	\$223,622	\$223,500
Program Expenses	\$308,245	\$304,202	\$304,120	\$319,500
Sources Over/(Under) Uses	(\$90,674)	(\$84,702)	(\$80,498)	(\$96,000)
Percent of Costs Recovered	71%	72%	74%	70%
Goal	50%	68%	68%	68%
Community Recreation (5530)				
Program Revenues	\$41,178	\$45,000	\$40,000	\$45,000
Program Expenses	\$411,891	\$443,236	\$424,661	\$447,318
Sources Over/(Under) Uses	(\$370,713)	(\$398,236)	(\$384,661)	(\$402,318)
Percent of Costs Recovered	10%	10%	9%	10%
Goal	8%	10%	10%	10%
ARC (56xx)				
Program Revenues	\$1,966,190	\$1,908,000	\$1,900,048	\$1,938,500
Program Expenses	\$1,765,433	\$1,826,719	\$1,809,382	\$1,893,382
Sources Over/(Under) Uses	\$200,757	\$81,281	\$90,666	\$45,118
Percent of Costs Recovered	111%	104%	105%	102%
Goal	100%	100%	100%	100%

Recreation Services Fund

Cost Recovery

Projected FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023	Forecasted Rate Adjustments:
\$721,900	\$721,900	\$736,250	\$736,250	Sports / Concessions / Field House* •FY 2020 - 1% •FY 2022 - 2%
\$1,530,686	\$1,543,031	\$1,582,116	\$1,623,346	
(\$808,786)	(\$821,131)	(\$845,866)	(\$887,096)	
47%	47%	47%	45%	
55%	55%	55%	55%	
\$237,850	\$237,850	\$242,597	\$242,597	Aquatics / Outdoor* •FY 2020 - 1% •FY 2022 - 2%
\$653,306	\$670,890	\$689,030	\$707,751	
(\$415,456)	(\$433,040)	(\$446,433)	(\$465,154)	
36%	35%	35%	34%	
45%	45%	45%	45%	
\$1,276,600	\$1,276,600	\$1,302,052	\$1,302,052	Golf** •FY 2020 - 1% •FY 2022 - 2%
\$1,293,990	\$1,269,667	\$1,297,658	\$1,326,385	
(\$17,390)	\$6,933	\$4,394	(\$24,333)	
99%	101%	100%	98%	
100%	100%	100%	100%	
\$26,000	\$26,000	\$26,000	\$26,000	Senior Adult •No forecasted fee adjustments
\$76,888	\$78,535	\$80,224	\$81,949	
(\$50,888)	(\$52,535)	(\$54,224)	(\$55,949)	
34%	33%	32%	32%	
25%	25%	25%	25%	
\$45,000	\$45,000	\$45,000	\$45,000	Oak Tours •No forecasted fee adjustments
\$72,279	\$73,815	\$75,386	\$76,993	
(\$27,279)	(\$28,815)	(\$30,386)	(\$31,993)	
62%	61%	60%	58%	
85%	85%	85%	85%	
\$42,300	\$42,300	\$42,300	\$42,300	Special Olympics / Adaptive •No forecasted fee adjustments
\$174,920	\$178,478	\$182,109	\$185,819	
(\$132,620)	(\$136,178)	(\$139,809)	(\$143,519)	
24%	24%	23%	23%	
23%	23%	23%	23%	
\$225,540	\$225,540	\$229,660	\$229,660	Classes / Special Events* •FY 2020 - 1% •FY 2022 - 2%
\$366,470	\$374,565	\$382,858	\$391,359	
(\$140,930)	(\$149,025)	(\$153,198)	(\$161,699)	
62%	60%	60%	59%	
68%	68%	68%	68%	
\$45,450	\$45,450	\$46,359	\$46,359	Community Recreation* •FY 2020 - 1% •FY 2022 - 2%
\$457,247	\$467,421	\$477,845	\$488,532	
(\$411,797)	(\$421,971)	(\$431,486)	(\$442,173)	
10%	10%	10%	9%	
10%	10%	10%	10%	
\$1,954,060	\$1,954,060	\$1,992,052	\$1,992,052	ARC* •FY 2020 - 1% •FY 2022 - 2%
\$1,936,322	\$1,980,967	\$2,027,634	\$2,076,787	
\$17,738	(\$26,907)	(\$35,582)	(\$84,735)	
101%	99%	98%	96%	
100%	100%	100%	100%	

*Adjustments will be applied to Activity Fees, Rental Fees and Sales.

**Adjustments include Activity Fees, Rental Fees, Sales, and User Fees.

Recreation Services Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2018	FY 2019	
			Fee	Fee	Effective Date
Activities/Classes:	17-161(a)				
Any activity (unless specified elsewhere in this section) that has as its main objective to instruct a participant for the purpose of increasing the participant's skill level					
<ul style="list-style-type: none"> - Children (17 and under) - Adults <p>The fee for each individual class is based upon the recovery of direct costs associated with the program.</p> <ul style="list-style-type: none"> - Day camp (per person, per one week session) includes \$7.50 user fee *FY17 - changed from 2 week to 1 week camp sessions, no weekly Camp Registration Fee; Fee to Secure Spots - Day camp - Escapade week (per person) includes \$7.50 user fee - Day camp - Sunrise/Sunset - "School's Out" camp at the ARC, includes \$4.05 user fee 		09-19-02	\$3-\$100	\$3-\$100	
		09-21-05	\$3-\$175	\$3-\$175	
		10-01-16	\$120.00	\$120.00	
		10-01-16	\$50.00	\$50.00	
		10-01-16	NA	NA	
		10-01-16	NA	NA	
		10-01-12	\$45.00	\$45.00	
Team activities:	17-161(b)				
Kickball leagues, per game		09-15-14	\$27.30	\$27.30	
Volleyball leagues, per game		10-01-16	\$29.00	\$29.00	
Softball leagues, per game		10-01-16	\$34.00	\$34.00	
Basketball leagues, per game		10-01-16	\$34.00	\$34.00	
Flag football leagues, per game		09-23-09	\$30.00	\$30.00	
Tennis leagues					
- Singles, per person		09-19-1993	\$18.00	\$18.00	
- Doubles, per person		09-19-1993	\$12.00	\$12.00	
Tennis tournaments					
- Singles children (15 and under)		10-01-12	\$7.50	\$7.50	
- Singles adult (16 and over)		10-01-12	\$12.00	\$12.00	
- Doubles (all ages)		10-01-12	\$15.00	\$15.00	
Youth sports participation fee (individual fee per scheduled game)					
- Activity fee, per game		10-01-16	\$1.80	\$1.80	
- User fee, per game		06-02-1987	\$0.45	\$0.45	
Adult sports (individual fee per scheduled game)					
- Activity fee, per game		10-01-16	\$1.80	\$1.80	
- User fee, per game		06-02-1987	\$0.60	\$0.60	
No advance forfeit fee will be charged; however, any team forfeiting a game must pay a \$15.00 re-entry fee before being allowed to continue playing in the activity league.		06-02-1987	\$15.00	\$15.00	

Recreation Services Fees/Charges/Fines

			FY 2018	FY 2019	
	Chapter/ Section	Date Last Changed	Fee	Fee	Effective Date
Golf Courses:	17-161(c)				
For use of the greens at the L.A. Nickell and Lake of the Woods Golf Courses					
*User/capital improvement fees - Per paid greens fee					
User fee - Recreation facility use charge per greens fee paid		09-19-94	\$0.75	\$0.75	
Golf course capital improvement fee - Improvement fee per greens fee paid		09-15-14	\$1.25	\$1.25	
Greens fees for 18-holes - (includes \$.75 user fee & \$1.25 GCIF)					
Adult (18 - 59) and Senior (60 & older):					
Monday - Friday Rate; excludes holidays					
- Adult 18-hole weekday play		10-01-17	\$20.00	\$20.00	
- Senior 18-hole weekday play until 2:00 p.m.		10-01-17	\$17.00	\$17.00	
Saturday, Sunday and holiday rate					
- Weekend and holiday play		10-01-17	\$26.00	\$26.00	
(March 1 - October 31)					
Twilight rate for 18-holes - 2:00 p.m. to close					
- Twilight 18-hole weekday play		10-01-17	\$17.00	\$17.00	
- Twilight 18-hole weekend and holiday play		10-01-17	\$22.00	\$22.00	
Super twilight rate - 6:00 p.m. to close					
(March 1 - October 31)					
- Super twilight weekday play		10-01-17	\$14.00	\$14.00	
- Super twilight weekend and holiday play		10-01-17	\$14.00	\$14.00	
(November 1 - February 28)					
Winter Green Fees:					
Saturday, Sunday and holiday rate					
- Winter weekday play		10-01-17	\$20.00	\$20.00	
- Recreation facility use charge per pass		09-15-14	\$0.75	\$0.75	
- Capital improvement fee per pass		09-15-14	\$1.25	\$1.25	
Monday - Friday rate					
- Winter weekday play		10-01-17	\$15.00	\$15.00	
- Recreation facility use charge per pass		09-15-14	\$0.75	\$0.75	
- Capital improvement fee per pass		09-15-14	\$1.25	\$1.25	
Year Round Fee					
Junior (17 & under)					
Monday - Friday rate					
- Weekday play		10-01-17	\$10.00	\$10.00	
Saturday, Sunday and holiday rate					
- Weekend and holiday play		10-01-17	\$13.00	\$13.00	
Greens fees for 9 holes					
Adult (18-59) and Senior (60 and older):					
Monday - Friday rate; excludes holidays					
<u>Adult 9-hole weekday play:</u>					
- Recreation facility use charge per pass		10-01-17	\$12.00	\$12.00	
- Recreation facility use charge per pass		09-15-14	\$0.75	\$0.75	
- Capital improvement fee per pass		09-15-14	\$1.25	\$1.25	
<u>Senior 9-hole weekday play:</u>					
- Recreation facility use charge per pass		10-01-17	\$10.00	\$10.00	
- Recreation facility use charge per pass		09-15-14	\$0.75	\$0.75	
- Capital improvement fee per pass		09-15-14	\$1.25	\$1.25	
(March 1 - October 31)					
Twilight Rate for 9-holes - 2:00 p.m. to close					
Twilight 9-hole weekday play					
- Recreation facility use charge per pass		10-01-17	\$10.00	\$10.00	
- Recreation facility use charge per pass		09-15-14	\$0.75	\$0.75	
- Capital improvement fee per pass		09-15-14	\$1.25	\$1.25	
Twilight 9-hole weekend and holiday play					
- Recreation facility use charge per pass		10-01-17	\$13.00	\$13.00	
- Recreation facility use charge per pass		09-15-14	\$0.75	\$0.75	
- Capital improvement fee per pass		09-15-14	\$1.25	\$1.25	
(November 1 - February 28)					
Winter Green Fees:					
Monday - Friday rate					
- Winter weekday play		10-01-17	\$12.00	\$12.00	
- Recreation facility use charge per pass		09-15-14	\$0.75	\$0.75	
- Capital improvement fee per pass		09-15-14	\$1.25	\$1.25	

Recreation Services Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2018	FY 2019	
			Fee	Fee	Effective Date
Golf Courses (continued):					
<u>Season Pass - Valid one year from date of purchase</u>					
Any day play		10-01-17	\$1,361.00	\$1,361.00	
-Recreation facility use charge per pass		10-01-16	\$47.00	\$47.00	
-Capital improvement fee per pass		10-01-16	\$78.00	\$78.00	
Monday - Friday play		10-01-17	\$1,167.00	\$1,167.00	
-Recreation facility use charge per pass		10-01-16	\$47.00	\$47.00	
-Capital improvement fee per pass		10-01-16	\$78.00	\$78.00	
Adult Plus 1 Any day play additional person		10-01-17	\$287.00	\$287.00	
Adult Plus 1 M-F play additional person		10-01-17	\$247.00	\$247.00	
<u>Adult (30 - 59) season pass, both courses</u>					
Any day play		10-01-17	\$797.00	\$797.00	
-Recreation facility use charge per pass		10-01-16	\$29.00	\$29.00	
-Capital improvement fee per pass		10-01-16	\$48.00	\$48.00	
Monday - Friday play		10-01-17	\$683.00	\$683.00	
-Recreation facility use charge per pass		10-01-16	\$29.00	\$29.00	
-Capital improvement fee per pass		10-01-16	\$48.00	\$48.00	
<u>Young Adult (18 - 29) season pass, for both courses</u>					
Any day play		10-01-17	\$638.00	\$638.00	
-Recreation facility use charge per pass		10-01-16	\$23.00	\$23.00	
-Capital improvement fee per pass		10-01-16	\$38.00	\$38.00	
Monday - Friday play		10-01-17	\$547.00	\$547.00	
-Recreation facility use charge per pass		10-01-16	\$23.00	\$23.00	
-Capital improvement fee per pass		10-01-16	\$38.00	\$38.00	
<u>Junior season pass (17 and under), for both courses</u>					
Any day play		10-01-17	\$275.00	\$275.00	
-Recreation facility use charge per pass		10-01-16	\$19.00	\$19.00	
-Capital improvement fee per pass		10-01-16	\$29.00	\$29.00	
JR Limited play (May 1- August 31)		10-01-17	\$171.25	\$171.25	
-Recreation facility use charge per pass		10-01-16	\$11.50	\$11.50	
-Capital improvement fee per pass		10-01-16	\$17.25	\$17.25	
<u>Senior Pass (60 and older), for both courses</u>					
Any day play		10-01-17	\$638.00	\$638.00	
-Recreation facility use charge per pass		10-01-16	\$23.00	\$23.00	
-Capital improvement fee per pass		10-01-16	\$38.00	\$38.00	
Monday-Friday play		10-01-17	\$547.00	\$547.00	
-Recreation facility use charge per pass		10-01-16	\$23.00	\$23.00	
-Capital improvement fee per pass		10-01-16	\$38.00	\$38.00	
<u>Senior Family Season Pass (both 60 and older)</u>					
Any day play		10-01-17	\$1,019.00	\$1,019.00	
-Recreation facility use charge per pass		10-01-16	\$38.00	\$38.00	
-Capital improvement fee per pass		10-01-16	\$62.00	\$62.00	
Monday-Friday play		10-01-17	\$873.00	\$873.00	
-Recreation facility use charge per pass		10-01-16	\$38.00	\$38.00	
-Capital improvement fee per pass		10-01-16	\$62.00	\$62.00	
<u>Punch Passes (good both courses, no expiration)</u>					
10 Punch Card		10-01-17	\$216.00	\$216.00	
-Recreation facility use charge per pass		10-01-16	\$6.75	\$6.75	
-Capital improvement fee per pass		10-01-16	\$11.25	\$11.25	
10 Punch Card with Cart		10-01-17	\$336.60	\$336.60	
-Recreation facility use charge per pass		10-01-16	\$6.75	\$6.75	
-Capital improvement fee per pass		10-01-16	\$16.65	\$16.65	

Recreation Services Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2018	FY 2019	Effective Date
			Fee	Fee	
Golf Cart Fees - Course Owned:					
9 Hole Per Person		10-01-16	\$6.70	\$6.70	
-Capital improvement fee, per cart		09-15-14	\$0.30	\$0.30	
18 Hole Golf Cart Rental		10-01-16	\$13.40	\$13.40	
-Capital improvement fee, per cart		09-15-14	\$0.60	\$0.60	
Individual Season Cart Fee		10-01-16	\$696.80	\$696.80	
-Capital improvement fee, per cart		09-15-14	\$31.20	\$31.20	
*(annual pass holder only)					
Adult Plus 1 Season Cart Fee		10-01-16	\$1,175.60	\$1,175.60	
-Capital improvement fee, per cart		10-01-16	\$62.40	\$62.40	
*(annual pass holder only)					
Golf Cart Fees - Private Owned:					
Daily Trail Fee for Private Carts		10-01-17	\$13.40	\$13.40	
-Capital improvement fee, per cart		10-01-16	\$0.60	\$0.60	
Private cart storage activity fee		10-01-16	\$316.80	\$316.80	
-Capital improvement fee, per cart		10-01-16	\$31.20	\$31.20	
Season Trail Fee for Private Cart		10-01-16	\$516.80	\$516.80	
-Capital improvement fee, per cart		10-01-16	\$31.20	\$31.20	
Outdoor aquatics:					
Admission fees to municipal outdoor swimming facilities	17-161(d)				
Albert-Oakland Family Aquatic Center:					
Children (1 and under)		09-18-03	Free	Free	
Children (2 - 15)		10-01-16	\$2.75	\$2.75	
Children (2 - 15) group rate		10-01-16	\$2 each	\$2 each	
*(groups of 10 or larger)					
Adults (16 and over)		10-01-16	\$4.00	\$4.00	
Adults (16 and over) group rate		10-01-16	\$3 each	\$3 each	
*(groups of 10 or larger)					
After 5:00 p.m.		10-01-16	\$2.00	\$2.00	
Child pass book		10-01-16	\$41.25	\$41.25	
Adult pass book		10-01-16	\$60.00	\$60.00	
Lake of the Woods; Little Mates Cove:					
Children (1 and under)		09-18-03	Free	Free	
Children (2 - 15)		10-01-16	\$1.75	\$1.75	
Children (2 - 15) group rate *		10-01-16	\$1.35 each	\$1.35 each	
Adults (16 and over)		10-01-16	\$3.00	\$3.00	
Adults (16 and over) group rate *		10-01-16	\$2.25 each	\$2.25 each	
Child pass book		10-01-16	\$26.25	\$26.25	
Adult pass book		10-01-16	\$45.00	\$45.00	
*(groups of 10 or larger)					
Outdoor pool season pass (valid only for the summer season). Includes admission to Albert-Oakland Family Aquatic Center (AOFAC), Douglass Pool, Lake of the Woods Pool (LOW) and Little Mates Cove. Season pass holders can participate in outdoor water fitness classes offered at AOFAC and LOW at no charge.					
Youth individual		09-21-05	\$70.00	\$70.00	
Adult individual		09-21-05	\$115.00	\$115.00	
Family pass		09-21-05	\$220.00	\$220.00	
Family—Each person after five members		09-21-05	\$0.00	\$0.00	

Recreation Services Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2018	FY 2019	
			Fee	Fee	Effective Date
Douglass Family Aquatic Center:					
Children (1 and under)		09-18-03	Free	Free	
Adults (16 and over)		10-01-16	\$1.25	\$1.25	
Swim lessons (infant, toddler, parent-assisted preschool)		10-01-16	\$41.20	\$41.20	
User Fee		10-01-16	\$1.80	\$1.80	
Swim lessons (Levels 1-7)		10-01-16	\$45.30	\$45.30	
User Fee		10-01-16	\$2.70	\$2.70	
Private Swim lessons (all ages)		10-01-16	\$94.65	\$94.65	
User Fee		10-01-16	\$1.35	\$1.35	
Semi-private swim lessons		10-01-16	\$122.30	\$122.30	
User Fee		10-01-16	\$2.70	\$2.70	
Small group private swim lessons (maximum 3 participants)		10-01-16	No longer	No longer	
Large group private swim lessons (maximum 4 participants)		10-01-16	No longer	No longer	
Lifeguard certification class		10-01-16	\$130.00	\$130.00	
Pool rental—Rates vary per facility					
2-hour rental rate:		10-01-16	\$92-\$300	\$92-\$300	
\$1.00 per person over 50					
Locker rental		09-19-1994	\$0.25	\$0.25	
Aquatic exercise (Drop-in rate)		09-21-05	\$3-\$4	\$3-\$4	
(10-pass rate)		09-21-05	\$27.50-\$40	\$27.50-\$40	
Birthday party packages -Varies by package chosen		09-18-03	\$5-\$100	\$5-\$100	
OAK Tours/Senior Plus Programs:	17-161(e)				
Any senior adult participating in OAK Tours will be required to pay an annual fee.					
Hillcrest Community Center (HCC) and Oak Tours Fees					
HCC single activity fee		09-23-09	\$20.00	\$20.00	
HCC couple activity fee		09-19-11	\$35.00	\$35.00	
OAK Tours single activity fee		09-23-09	\$20.00	\$20.00	
OAK Tours couple activity fee		09-23-09	\$35.00	\$35.00	
HCC/OAK combo single activity fee		09-19-11	\$30.00	\$30.00	
HCC/OAK combo couple activity fee		09-19-11	\$60.00	\$60.00	

Recreation Services Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2018	FY 2019	Effective Date
			Fee	Fee	
Rental fees:	17-161(f)				
Amphitheater reservation hourly fee		09-21-05 10-01-16	\$10-\$200 \$15.00	\$10-\$200 \$15.00	
Shelter reservations (per rental)		10-01-16	\$28-\$80	\$28-\$80	
Medium shelter		10-01-16	\$40.00	\$40.00	
Large shelter		10-01-16	\$50.00	\$50.00	
Double Booking Medium Shelter					
Full day rental		10-01-16	\$55.00	\$55.00	
Partial day rental		10-01-16	\$40.00	\$40.00	
Double Booking Large Shelter					
Full day rental		10-01-16	\$65.00	\$65.00	
Partial day rental		10-01-16	\$50.00	\$50.00	
Island shelter special use fee		10-01-16	\$40.00	\$40.00	
Special park permit use fee		10-01-16	\$40.00	\$40.00	
Wedding permit use fee		10-01-16	\$40.00	\$40.00	
Indoor shelter reservations					
Weekday - ½-day rental		09-16-08	\$300.00	\$300.00	
Weekday - 8:00 a.m. - 4:00 p.m. Business		10-01-12	\$240.00	\$240.00	
Business Rental; Nov 1 - Feb 28					
Weekday (M-Th) - Full-day rental		09-16-08	\$400.00	\$400.00	
Weekend (F/Sa/Su) / holiday - Full day rental					
*Friday was a Weekday Fee prior to FY17		10-01-16	\$595.00	\$595.00	
Weekend Wedding Special; 10/1-2/28		10-01-16	\$1,430.00	\$1,430.00	
Weekend Wedding Special; 3/1-9/30 *		10-01-16	\$1,550.00	\$1,550.00	
*except during camp 6/1-8/15; full day Friday					
Weekend Wedding Special; 3/1-9/30 *		10-01-16	\$1,290.00	\$1,290.00	
*during camp 6/1-8/15; only 4 hours on Friday					
Portable dance floor					
Weekday - ½ day rental		09-21-05	\$50.00	\$50.00	
Weekday - Full day rental		09-21-05	\$75.00	\$75.00	
Weekend/holiday full day rental		09-21-05	\$75.00	\$75.00	
Hillcrest Community Center Reservations *		09-15-14	\$22-\$32	\$22-\$32	
Maplewood Barn Reservations *		09-15-14	\$27-\$50	\$27-\$50	
Moss Building Reservations *		09-15-14	\$27-\$50	\$27-\$50	
Rock Quarry House Reservations *		09-15-14	\$27-\$50	\$27-\$50	
Garden plots (per year)		09-23-09	\$30.00	\$30.00	
Festival displays (per day)		09-25-01	\$17.50-\$60	\$17.50-\$60	
Parklet		10-01-13	\$0-\$200	\$0-\$200	
Picnic table (per table)		10-01-13	\$0-\$25	\$0-\$25	
Picnic table delivery (1 to 8 tables)		10-01-13	\$100.00	\$100.00	
Coin-operated pitching and other game machines *(per hour)			\$0.25-\$2	\$0.25-\$2	

Recreation Services Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2018	FY 2019	
			Fee	Fee	Effective Date
Vendor fees:		10-01-12	\$0-\$100	\$0-\$100	
Based on the market value of the event, a reservation fee of \$0.00 - \$100.00 will be charged to reserve vendor space. The reservation fee shall be the minimum amount required to acquire vendor space. The balance of fees owed (over the reservation).					
Non-food vendor fee:		10-01-12	\$0-\$200	\$0-\$200	
Based on market value of event, a reservation fee of \$0.00 - \$200.00 will be charged to reserve vendor space.					
Food vendor fee: for parks and recreation sponsored event		10-01-12	15% of gross sales	15% of gross sales	
Non-food booth (12' x 12') fee:		10-01-12	\$0-\$200	\$0-\$200	
Armory Sports Center:	17-161(g)				
Armory Gymnasium					
Hourly Rate					
Activity fee		09-19-11	\$27.00	\$27.00	
User fee		09-19-11	\$3.00	\$3.00	
Full-day rate					
Activity fee		09-19-11	\$162.00	\$162.00	
User fee		09-19-11	\$18.00	\$18.00	
Conference rooms - Hourly rate (two-hour minimum)		09-19-11	\$20.00	\$20.00	
Classrooms - Hourly rate (two-hour minimum)		09-19-11	\$10.00	\$10.00	
Athletic Field Rentals:	17-161(h)				
Baseball/Softball					
Without lights, per hour	17-161(h)(1)	09-23-09	\$16.00	\$16.00	
With lights, per hour	17-161(h)(2)	09-23-09	\$22.00	\$22.00	
Per game (marked fields)	17-161(h)(3)	09-23-09	\$68.00	\$68.00	
Daily rate (marked fields)	17-161(h)(4)	09-23-09	\$153.00	\$153.00	
Daily rate (marked, w/temporary fence)	17-161(h)(5)	09-23-09	\$200.00	\$200.00	
Rainbow Baseball/Softball Sunday rate (marked)	17-161(h)(6)	09-19-11	\$130.00	\$130.00	
Lacrosse/Football fields - Per Field					
Fields without lights and irrigated					
Rate, per game, per field	17-161(h)(1)	09-23-09	\$54.00	\$54.00	
Rate, per day, per field	17-161(h)(2)	09-23-09	\$122.00	\$122.00	
Fields with lights and irrigated					
Rate, per game, per field	17-161(h)(1)	09-23-09	\$70.00	\$70.00	
Rate, per day, per field	17-161(h)(2)	09-23-09	\$168.00	\$168.00	
Soccer—Per field					
Fields without lights and irrigated					
Per game	17-161(h)(1)	09-19-11	\$54.00	\$54.00	
Per day	17-161(h)(1)	09-23-09	\$122.00	\$122.00	
Fields with lights and irrigated					
Per game	17-161(h)(2)	09-23-09	\$70.00	\$70.00	
Per day	17-161(h)(2)	09-23-09	\$168.00	\$168.00	
Fields without lights and not irrigated					
Per game	17-161(h)(3)	09-23-09	\$40.00	\$40.00	
Per day	17-161(h)(3)	09-23-09	\$92.00	\$92.00	

Recreation Services Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2018	FY 2019	
			Fee	Fee	Effective Date
Athletic Field Rentals (continued):					
Athletic fields-Special field preparation fee (in addition to normal rental rates)					
-Baseball fields	17-161(h)(1)	09-23-09	\$100.00	\$100.00	
-Football/lacrosse/soccer fields	17-161(h)(2)	09-23-09	\$250.00	\$250.00	
Tennis and outdoor basketball courts					
Per court, per hour	17-161(h)(1)	09-23-09	\$14.00	\$14.00	
Per court, per day	17-161(h)(2)	09-23-09	\$54.00	\$54.00	
Per four (4) courts, per day	17-161(h)(3)	09-23-09	\$90.00	\$90.00	
In-line hockey					
Per game	17-161(h)(1)	09-23-09	\$30.00	\$30.00	
Per day	17-161(h)(2)	09-19-11	\$144.00	\$144.00	
Transportation charges:	17-161(i)	10-01-16	\$20.00	\$20.00	
Transportation (bus or vans) provided by parks and recreation department for any activity outside the service area of Boone County.					
Special Events/Special Use Fees:	17-161(k)(1)	09-23-09	\$25-\$250	\$25-\$250	
Fees for general special event/special use Concession fees - The fee per event is based upon the concession privileges granted by the parks and recreation director in accordance with the park special use permit.					
1—3 booths (food and items for resale)	17-161(k)(2)	10-01-16	\$60.00	\$60.00	
4—6 booths (food and items for resale)		10-01-16	\$108.00	\$108.00	
Additional fee for each booth over 6		09-21-05	\$15.00	\$15.00	
Park facilities:	17-161(k)(3)				
The schedule of fees for use of park facilities (disc golf course, MKT Trail, mountain bike course, radio control areas, roller hockey, skateboard park, etc.) will apply when the facilities are used semi-exclusively or exclusively by the renter and the renter charges participation fees.					
Adult participation fee, per game/event per day					
Activity fee		10-01-16	\$1.80	\$1.80	
User fee		09-19-1994	\$0.60	\$0.60	
Youth participation fee, per game/event per day					
Activity fee		10-01-16	\$1.80	\$1.80	
User fee		09-19-1994	\$0.45	\$0.45	
Reservation fee is due at the time of the reservation		09-20-06	\$75/day	\$75/day	
Ticketed special event fees:	17-161(k)(4)				
Those events where the event sponsor requests exclusive use of parkland and event attendance is limited to those purchasing tickets. The park use fee is due at time of reservation. Per ticket revenue, based on actual sales, shall be due no more than ten (10) days after the event.					
Price per reserved parkland *		10-01-12	\$100.00	\$100.00	
*per acre plus per ticket fee					
\$1.00 - \$20.00 ticket sold, per ticket		10-01-12	\$1.00	\$1.00	
\$21.00 - \$50.00 ticket sold, per ticket		10-01-12	\$2.00	\$2.00	
\$51.00 and higher ticket sold, per ticket		09-15-14	\$3.00	\$3.00	

Recreation Services Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2018	FY 2019	
			Fee	Fee	Effective Date
Activity & Recreation Center (ARC):					
Annual and multiple (20) pass membership fees include certain basic aquatic/land exercise classes as determined by parks and recreation director.					
Admission Fees:					
Youth (1 and under)		09-18-03	Free	Free	
Youth rates (Ages 2—17):					
Youth daily admission		10-01-16	\$3.60	\$3.60	
Rec. Center Improvement Fee (RCIF)		09-15-14	\$0.15	\$0.15	
Youth multiple (20) pass admission		10-01-16	\$55.00	\$55.00	
RCIF		09-15-14	\$1.25	\$1.25	
Youth group rate (groups of 10 or larger)		10-01-16	\$2.65 each	\$2.65 each	
RCIF		09-15-14	\$0.15	\$0.15	
Youth annual pass—Paid monthly		10-01-16	\$19.25/mo	\$19.25/mo	
RCIF		09-15-14	\$0.25/mo	\$0.25/mo	
Youth annual pass		10-01-16	\$198.00	\$198.00	
RCIF		09-15-14	\$5.00	\$5.00	
Youth 30-day pass		10-01-16	\$25.25	\$25.25	
RCIF		09-15-14	\$0.25	\$0.25	
Youth after school (3:00—6:00 p.m.) fee		10-01-16	\$2.60	\$2.60	
RCIF		09-15-14	\$0.15	\$0.15	
Adult rates (ages 18—59):					
Adult daily admission		10-01-16	\$5.85	\$5.85	
RCIF		09-15-14	\$0.15	\$0.15	
Adult multiple (20) pass admission		10-01-16	88.75	88.75	
RCIF		09-15-14	\$1.25	\$1.25	
Adult group rate (groups of 10 or larger)		10-01-16	\$4.30/each	\$4.30/each	
RCIF		09-15-14	\$0.15	\$0.15	
Adult annual pass—Paid monthly		10-01-16	\$34.25	\$34.25	
RCIF		09-15-14	\$0.25/month	\$0.25/month	
Adult annual pass		10-01-16	\$354	\$354	
RCIF		09-15-14	\$5.00	\$5.00	
Adult 30-day pass		10-01-16	\$40.25	\$40.25	
RCIF		09-15-14	\$0.25	\$0.25	
Adult plus one annual pass - monthly		10-01-16	\$44.50	\$44.50	
RCIF		09-15-14	\$0.25	\$0.25	
Adult plus one annual pass		10-01-16	\$462	\$462	
RCIF		09-15-14	\$5.00	\$5.00	
Adult plus one 30-day pass		10-01-16	\$54.25	\$54.25	
RCIF		09-15-14	\$0.25	\$0.25	

Recreation Services Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2018	FY 2019	Effective Date
			Fee	Fee	
Activity & Recreation Center (continued):					
Senior rates (Ages 60 and over):					
Rec Center Improvement Fee (RCIF)		09-15-14	\$0.15	\$0.15	
Senior multiple (20) pass admission		10-01-16	\$55.00	\$55.00	
RCIF		09-15-14	\$1.25	\$1.25	
Senior annual pass—Paid monthly		10-01-16	\$22.25	\$22.25	
RCIF		09-15-14	\$0.25	\$0.25	
Senior annual pass		10-01-16	\$220	\$220	
RCIF		09-15-14	\$5.00	\$5.00	
Senior 30-day pass		10-01-16	\$28.25	\$28.25	
RCIF		09-15-14	\$0.25	\$0.25	
Senior couple—Annual		10-01-16	\$287.50	\$287.50	
RCIF		09-15-14	\$5.00	\$5.00	
Senior couple annual paid monthly		10-01-16	\$28.85	\$28.85	
RCIF		09-15-14	\$0.40	\$0.40	
Senior couple 30-day pass		10-01-16	\$34.85	\$34.85	
RCIF		09-15-14	\$0.40	\$0.40	
Family groups:					
<p>(For the purposes of this subsection "family" is defined as a maximum of two adults and up to three children or dependents residing at one residence. "Dependent" has the same meaning as "dependent" under federal income tax law. A person shall not be considered a dependent under this subsection unless the person was claimed as a dependent on Federal Income Tax Form 1040 for the most recent income tax reporting period. Additional related persons, residing at the same address, may be added to the pass if they are under the age of 18, are a full-time student (12 credit hours or more) under the age of 25, or qualify as a dependent. Each additional person over five will be an additional \$27.50 per year or \$2.50 per month. Children under the age of two will be admitted for free and will not be counted toward the number of persons in the family.)</p>					
Family rates:					
Family daily admission (up to 5 persons)		10-01-16	\$14.85	\$14.85	
Family—Each person after five		10-01-16	\$2.00	\$2.00	
RCIF		09-15-14	\$0.40	\$0.40	
Family annual pass—Paid monthly		10-01-16	\$51.50	\$51.50	
Each person after five		10-01-16	\$2.75	\$2.75	
RCIF		09-15-14	\$1.25	\$1.25	
Family annual pass		10-01-16	\$566.50	\$566.50	
Each person after five		10-01-16	\$28.75	\$28.75	
RCIF		09-15-14	\$7.50	\$7.50	
Family 30-day pass		10-01-16	\$57.50	\$57.50	
Family 30-day pass RCIF		09-15-14	\$1.25	\$1.25	

Recreation Services Fees/Charges/Fines

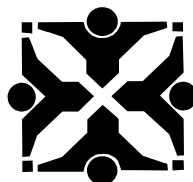
	Chapter/ Section	Date Last Changed	FY 2018	FY 2019	Effective Date
			Fee	Fee	
Activity & Recreation Center (continued):					
<u>Rental rates - Hourly:</u>					
RCIF		09-15-14	\$1.25	\$1.25	
Meeting rooms					
1/3 meeting room		09-15-14	\$23.75	\$23.75	
RCIF		09-15-14	\$1.25	\$1.25	
2/3 meeting room		09-15-14	\$47.50	\$47.50	
RCIF		09-15-14	\$2.50	\$2.50	
Full meeting room		09-15-14	\$71.25	\$71.25	
RCIF		09-15-14	\$3.75	\$3.75	
Gymnasium:					
½ court gym		09-15-14	\$31.50	\$31.50	
RCIF		09-15-14	\$1.50	\$1.50	
Full court gym		09-15-14	\$63.00	\$63.00	
RCIF		09-15-14	\$3.00	\$3.00	
Full gym		09-15-14	\$115.50	\$115.50	
RCIF		09-15-14	\$5.50	\$5.50	
Indoor pool (2-hour minimum):					
1 - 100 people		09-15-14	\$133.00	\$133.00	
RCIF		09-15-14	\$7.00	\$7.00	
101 - 150 people		09-15-14	\$175.50	\$175.50	
RCIF		09-15-14	\$9.50	\$9.50	
151 - 200 people		09-15-14	\$223.00	\$223.00	
RCIF		09-15-14	\$12.00	\$12.00	
201 - 250 people		09-15-14	\$327.50	\$327.50	
RCIF		09-15-14	\$17.50	\$17.50	
Birthday party packages (varies by package chosen)			\$125-\$300	\$125-\$300	
Facility "Lock-In" rates (8 hours, 10 p.m. - 6 a.m.):					
1 - 100 people		09-15-14	\$950.00	\$950.00	
RCIF		09-15-14	\$50.00	\$50.00	
101-500 (plus an additional, per person fee)		09-15-14	\$1,068.75	\$1,068.75	
(Additional, per person fee for each person over 100)		09-19-02	\$5.00	\$5.00	
RCIF		09-15-14	\$56.25	\$56.25	
Babysitting (per visit, two hour maximum):					
Pass holder, per visit		09-23-09	\$2.25	\$2.25	
Pass holder, per 20 visits		09-23-09	\$40.00	\$40.00	
Pass holder, monthly fee for first child		09-19-11	\$20.00	\$20.00	
Pass holder, monthly fee for each additional child		09-19-11	\$10.00	\$10.00	
Non-pass holder per visit		09-23-09	\$3.00	\$3.00	
Non-pass holder per 20 visits		09-23-09	No longer available	No longer available	

Recreation Services Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2018	FY 2019	
			Fee	Fee	Effective Date
Activity & Recreation Center (continued):					
Adapted dance admissions		10-01-16	\$5.00	\$5.00	
Adapted recreation night		10-01-16	\$5.00	\$5.00	
Sport participation		09-23-09	\$15.00	\$15.00	
Transportation		10-01-16	\$20.00	\$20.00	
Recreation facility use charge:					
	17-161(o)				
The following recreational facility use charges are established for participation in city or private club sponsored activities which schedule the use of facilities owned, maintained or scheduled by the city.					
(17 and under).	17-161(o)(1)	06-02-1987	\$0.45/hour	\$0.45/hour	
(18 and over).		06-02-1987	\$0.60/hour	\$0.60/hour	
Maximum charge for any individual for any one activity		09-19-14	\$7.50	\$7.50	
Recreation facility use charge shall be added to all park and recreation facility rental fees established by this section.	17-161(o)(2)	09-25-00	\$0.10	\$0.10	
Columbia Sports Fieldhouse					
<u>Full Court</u>					
Entire Gym Floor - 4 full courts	New fees in FY 2019	10-01-18	N/A	\$170.00	10-01-18
Partial Gym Floor - 2 full courts		10-01-18	N/A	\$90.00	10-01-18
Partial Gym Floor - 1 full court		10-01-18	N/A	\$50.00	10-01-18
*Hourly Rate					
<u>Cross Court</u>					
Entire Gym Floor - 8 cross courts		10-01-18	N/A	\$200.00	10-01-18
Partial Gym Floor - 4 cross courts		10-01-18	N/A	\$110.00	10-01-18
Partial Gym Floor - 1 cross courts		10-01-18	N/A	\$30.00	10-01-18
*Hourly Rate					
<u>Partial Day Rental Rates</u>					
Partial Day Rental Rate - 4 courts		10-01-18	N/A	\$1,150.00	10-01-18
Partial Day Rental Rate - 2 courts		10-01-18	N/A	\$650.00	10-01-18
Partial Day Rental Rate - 1 courts		10-01-18	N/A	\$360.00	10-01-18
Partial Day Rental Rate - 1 cross court		10-01-18	N/A	\$220.00	10-01-18
*Up to 8 Hours					
<u>Full Day Rental Rates</u>					
Full Day Rental Rate - 4 courts		10-01-18	N/A	\$1,900.00	10-01-18
Full Day Rental Rate - 2 courts		10-01-18	N/A	\$1,300.00	10-01-18
Full Day Rental Rate - 1 court		10-01-18	N/A	\$720.00	10-01-18
Full Day Rental Rate - 1 cross court		10-01-18	N/A	\$440.00	10-01-18
*Up to 16 Hours					
<u>Room Rental Fees</u>					
Meeting Room A or B		10-01-18	N/A	\$30.00	10-01-18
Meeting Room A and B		10-01-18	N/A	\$60.00	10-01-18
<u>Event Fees</u>					
Vendor Fee - per day		10-01-18	N/A	\$50.00	10-01-18
Gate Fee - Minimum*		10-01-18	N/A	\$100.00	10-01-18
Non-Refundable Reservation Deposit**		10-01-18	N/A	\$300.00	10-01-18
*\$100 minimum or \$1 per ticket sold; whichever is greater					
**Applied to the final rental fee if tournament is held					

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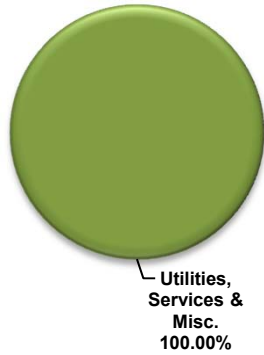
Capital Projects Fund - Parks and Recreation Projects



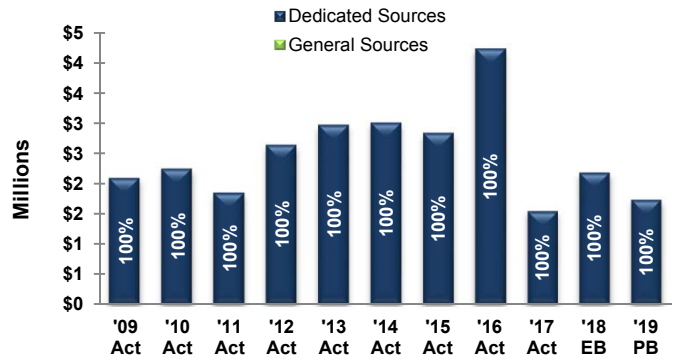
City of Columbia
Columbia, Missouri

Capital Projects Fund - Parks & Recreation Projects

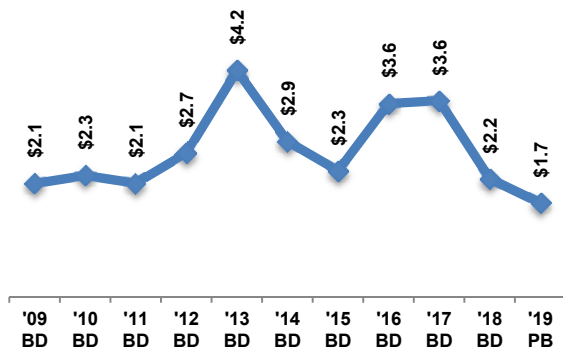
FY 2019 Total Expenditures By Category



Funding Sources



Budgeted Expenditures (in Millions)



Permanent Positions

There are no personnel assigned to this department

Appropriations (Where the Money Goes)

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Personnel Services	\$305	\$0	\$0	\$0	\$0	
Supplies & Materials	\$854,055	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$1,942,217	\$2,190,000	\$2,190,000	\$1,740,000	(\$450,000)	(20.5%)
Capital	\$1,251,070	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
Total	\$4,047,647	\$2,190,000	\$2,190,000	\$1,740,000	(\$450,000)	(20.5%)
Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$4,047,647	\$2,190,000	\$2,190,000	\$1,740,000	(\$450,000)	(20.5%)
Total Expenses +	\$4,047,647	\$2,190,000	\$2,190,000	\$1,740,000	(\$450,000)	(20.5%)

Funding Sources (Where the Money Comes From)

Grants	\$45,941	\$400,000	\$400,000	\$0	(\$400,000)	(100.0%)
Forced Account Labor	\$0	\$0	\$0	\$0	\$0	
Capital Contributions	\$0	\$0	\$0	\$0	\$0	
Operating Transfer *	\$1,547,885	\$1,790,000	\$1,790,000	\$1,740,000	(\$50,000)	(2.8%)
Other Local Revenue	\$0	\$0	\$0	\$0	\$0	
Use of Existing Resources	\$2,453,821	\$0	\$0	\$0	\$0	
Dedicated Sources	\$4,047,647	\$2,190,000	\$2,190,000	\$1,740,000	(\$450,000)	(20.5%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$4,047,647	\$2,190,000	\$2,190,000	\$1,740,000	(\$450,000)	(20.5%)

*Transfers from Parks Sales Tax, Convention and Visitors Bureau, Contributions Fund, General Fund and Rec Services Fund

+ Note: some projects are Recreation Services projects which are in the Recreation Services Fund instead of this fund.

Capital Projects Fund - Parks & Rec. Projects

44008850

Major Projects

Fiscal Impact

Major projects include:

- \$700,000 - The Hinkson Creek Trail: Stephens to Clark Lane project will add a connecting trail from Stephens Lake Park to the new sidewalks being constructed on Clark Lane. This trail portion is part of the proposed 30-mile trail loop around the city.
- Various projects funded by the 2015 Park Sales Tax and identified in the approved 2015 Park Sales Tax Implementation Plan are scheduled in FY 2019.

- The total capital improvement program budget is \$1,740,000 for FY 2019. (Does not include Recreation Services Fund projects, which are included in the Recreation Services - Capital Projects section.)
- The Hinkson Creek Trail: Stephens to Clark Lane adds just over one mile of trail to the trail system. The fiscal impact will depend on the trail surface chosen. The annual trail maintenance cost for one mile of concrete trail is \$2,334.
- Renovation projects funded by the 2015 Park Sales Tax will have little or no fiscal impact, as staff is already maintaining the existing facilities. Projects that add new park amenities will result in some increased annual maintenance costs. Costs will be minimal if new amenities are in existing parks that are already being maintained.

Authorized Personnel

Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	Position Changes
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There are no personnel assigned to this budget.

Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Future Cost	D	C
Projects								
1 Annual Land Acq/Land Preservation 00662 [ID: 1812]							2017	2017
Parks Sales Tax - 2015 Ballot	\$100,000		\$225,000	\$175,000				
Total	\$100,000		\$225,000	\$175,000				
2 Annual Park Improv - Major Maint. Programs 00056 [ID: 259]								
Parks Sales Tax - 2015 Ballot	\$50,000	\$140,000	\$165,000	\$165,000				
Total	\$50,000	\$140,000	\$165,000	\$165,000				
3 City School Park Improv 00249 [ID: 257]								
Parks Sales Tax - 2015 Ballot	\$30,000	\$35,000	\$35,000	\$40,000				
Total	\$30,000	\$35,000	\$35,000	\$40,000				
4 Park Roads & Parking 00242 [ID: 260]								
Parks Sales Tax - 2015 Ballot	\$150,000	\$150,000	\$150,000	\$150,000				
Total	\$150,000	\$150,000	\$150,000	\$150,000				
5 ADA Compliance Phase II 00663 [ID: 1820]							2017	2017
Parks Sales Tax - 2015 Ballot	\$25,000	\$25,000	\$25,000	\$25,000				
Total	\$25,000	\$25,000	\$25,000	\$25,000				
6 Again Street Park Improvements [ID: 1952]							2020	2021
Parks Sales Tax - 2015 Ballot			\$100,000					
Total			\$100,000					
7 Battle Park Phase I Development [ID: 1959]							2020	2021
Parks Sales Tax - 2015 Ballot		\$70,000	\$250,000					
Total		\$70,000	\$250,000					
8 Bear Creek Park Improvements - 00715 [ID: 2080]							2018	2019
Parks Sales Tax - 2015 Ballot	\$40,000							
Total	\$40,000							
9 Clary-Shy Community Park Improvements - RS089 [ID: 1825]							2017	2018
Grant	\$150,000							
Total	\$150,000							
10 Cosmo Rec Area: Parks Mgmt Center Improvements [ID: 457]							2019	2020
Parks Sales Tax - 2015 Ballot		\$100,000	\$100,000					
Total		\$100,000	\$100,000					
11 Cosmo-Bethel Park Improvements [ID: 1953]							2019	2020
Parks Sales Tax - 2015 Ballot		\$125,000						
Total		\$125,000						
12 Cosmo-Bethel Park: Small Shelter - 00731 [ID: 2117]							2018	2019
Parks Sales Tax - 2015 Ballot	\$25,000							
Total	\$25,000							
13 Emergency Phone Replacement - Phase II - 00717 [ID: 2081]							2018	2019
Parks Sales Tax - 2015 Ballot	\$20,000							
Total	\$20,000							
14 Fairview Park/Bonnie View: Phase II Improvements [ID: 309]							2020	2021
Parks Sales Tax - 2015 Ballot			\$125,000					
Total			\$125,000					

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Future Cost	D	C
Projects								
15 Founders Park at Flat Branch [ID: 2017]							2019	2020
Unfunded		\$750,000						
Total		\$750,000						
16 Gans Creek Recreation Area Improvements 00657 [ID: 1175]							2017	2017
Parks Sales Tax - 2015 Ballot		\$200,000						
Total		\$200,000						
17 Kiwanis Park Improvements - 00718 [ID: 322]							2018	2019
Parks Sales Tax - 2015 Ballot	\$125,000							
Total	\$125,000							
18 LAN Golf Course Improvements [ID: 324]							2019	2020
GCIF		\$100,000						
Total		\$100,000						
19 LED Lighting Conversion - Parking Lots - 00719 [ID: 2082]							2020	2020
Parks Sales Tax - 2015 Ballot		\$25,000						
Total		\$25,000						
20 Lions-Stephens Park Improvements 00668 [ID: 1264]							2018	2019
Parks Sales Tax - 2015 Ballot	\$100,000							
Total	\$100,000							
21 LOW Golf Course Improvements - RS091 [ID: 323]							2018	2019
GCIF	\$50,000							
Total	\$50,000							
22 Magnolia Falls Neighborhood Park Devlpmnt - 00720 [ID: 1819]							2018	2019
Parks Sales Tax - 2015 Ballot	\$125,000							
Total	\$125,000							
23 MKT Wetlands/Forum Nature Area Restoration [ID: 1956]							2020	2021
Parks Sales Tax - 2015 Ballot			\$80,000					
Total			\$80,000					
24 Oakwood Hills Park Improvements - 00721 [ID: 1675]							2018	2019
Parks Sales Tax - 2015 Ballot	\$125,000							
Total	\$125,000							
25 Philips Park Improvements - RS092 [ID: 1957]							2018	2019
Parks Sales Tax - 2015 Ballot	\$800,000							
Total	\$800,000							
26 Rock Bridge Park Improvements [ID: 1657]							2019	2020
Parks Sales Tax - 2015 Ballot		\$125,000						
Total		\$125,000						
27 Stephens Lake Park: Spraygrounds UV Rplcmnt 00722 [ID: 2083]							2019	2019
Parks Sales Tax - 2015 Ballot	\$25,000							
Total	\$25,000							
28 Strawn Park: Phase II [ID: 1637]							2019	2020
Parks Sales Tax - 2015 Ballot		\$200,000						
Total		\$200,000						

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Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Future Cost	D	C
Projects								
29 The Vinyards/EI Chapparal Lake/Park Development [ID: 1950]							2020	2021
Parks Sales Tax - 2015 Ballot			\$75,000					
Total			\$75,000					
30 Worley St Park Improvement [ID: 1633]							2019	2020
Parks Sales Tax - 2015 Ballot		\$75,000						
Total		\$75,000						
31 ARC Gym/Fitness Expansion [ID: 297]							2022	2023
Unfunded					\$500,000			
Total					\$500,000			
32 Clary-Shy Community Park Improvements: Phase II [ID: 2030]							2021	2022
Unfunded				\$350,000				
Total				\$350,000				
33 Cosmo Rec Area: Rainbow Softball Center RS086 [ID: 1994]							2022	2022
Unfunded				\$500,000				
Total				\$500,000				
34 Cosmo Rec Area: Shelter Replacement [ID: 2029]							2021	2022
Unfunded				\$400,000				
Total				\$400,000				
35 Douglass Park: Skate Park & Aquatic Facility [ID: 2085]							2022	2023
Unfunded					\$250,000			
Total					\$250,000			
36 Garth Nature Area Improvements [ID: 1670]							2023	2023
Unfunded					\$100,000			
Total					\$100,000			
37 Gates Park Development [ID: 2028]							2021	2022
Unfunded				\$275,000				
Total				\$275,000				
38 Rock Quarry Park Improvements [ID: 308]							2021	2022
Unfunded				\$350,000				
Total				\$350,000				
39 Rothwell Park Improvements [ID: 1655]							2023	2023
Unfunded					\$150,000			
Total					\$150,000			
40 Stephens Lake Park: E. Walnut Development [ID: 313]							2022	2022
Unfunded				\$300,000				
Total				\$300,000				
41 Waters-Moss - Jones & White Building Renovations [ID: 1632]							2023	2023
Unfunded					\$175,000			
Total					\$175,000			
42 400 Meter Outdoor Track with Turf Sports Field [ID: 1919]							2023	2024
Unfunded					\$600,000			
Total					\$600,000			

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Future Cost	D	C
Projects								
43 Boxer Park Development [ID: 1667]							2023	2024
Unfunded						\$60,000		
Total						\$60,000		
44 Cosmo Rec Area: Northeast Quarry Area [ID: 1673]							2023	2024
Unfunded						\$770,000		
Total						\$770,000		
45 Cosmo Rec Area: Park Mgmt Center: Rpl Fab Shop [ID: 1677]							2024	2025
Unfunded						\$850,000		
Total						\$850,000		
46 Cosmo Rec Area: Skate Park/Roller Hockey Lights [ID: 310]							2023	2024
Unfunded						\$250,000		
Total						\$250,000		
47 Cosmo Rec Area: Soccer Field/Concession Imprv [ID: 283]							2023	2024
Unfunded						\$295,000		
Total						\$295,000		
48 Cosmo Rec Area: Tennis Court Resurfacing [ID: 1824]							2024	2024
Unfunded						\$100,000		
Total						\$100,000		
49 Creek Ridge Park Development [ID: 1818]							2024	2025
Unfunded						\$150,000		
Total						\$150,000		
50 Forum Nature Area Improvements [ID: 1674]							2024	2025
Unfunded						\$30,500		
Total						\$30,500		
51 Kyd Park Development [ID: 1829]							2023	2024
Unfunded						\$125,000		
Total						\$125,000		
52 LOW Aquatic Facility Improvements [ID: 1680]							2023	2025
Future Ballot						\$500,000		
Total						\$500,000		
53 MLK Memorial & Battle Garden Improvements [ID: 1679]							2024	2024
Unfunded						\$100,000		
Total						\$100,000		
54 Neighborhood Park Dev - Priority 1 (TBD) [ID: 1817]							2024	2025
Unfunded						\$150,000		
Total						\$150,000		
55 Philips/Gans: Park Development Phase III [ID: 1823]							2024	2025
Unfunded						\$4,000,000		
Total						\$4,000,000		
56 Shepard Park Improvements [ID: 1654]							2024	2025
Unfunded						\$125,000		
Total						\$125,000		

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Future Cost	D	C	
Projects									
57 Smithton Park Improvements [ID: 1651]							2024	2024	
Unfunded						\$100,000			
Total						\$100,000			
58 Stephens Lake Park: Playground Improvements [ID: 1643]							2024	2025	
Unfunded						\$225,000			
Total						\$225,000			
59 Stephens Lake Park: SE Trailhead Improvements [ID: 1647]							2024	2025	
Unfunded						\$175,000			
Total						\$175,000			
60 Stephens Lake Park: Spraygrounds Improvements [ID: 1644]							2023	2024	
Unfunded						\$175,000			
Total						\$175,000			
61 Synthetic Turf - Athletic Field [ID: 1827]							2023	2024	
Unfunded						\$800,000			
Total						\$800,000			
62 Twin Lakes Rec Area: Aquatic Facility-Pool [ID: 1635]							2024	2026	
Unfunded						\$1,500,000			
Total						\$1,500,000			
63 Westwinds Park Improvements [ID: 1639]							2024	2025	
Unfunded						\$125,000			
Total						\$125,000			
64 Whitegate Park Development [ID: 2086]							2024	2025	
Unfunded						\$225,000			
Total						\$225,000			
Trails									
65 Annual Trails 00673 [ID: 1813]							2017	2017	
Parks Sales Tax - 2015 Ballot	\$100,000	\$100,000	\$100,000	\$100,000					
Total	\$100,000	\$100,000	\$100,000	\$100,000					
66 Chapel Hill Connector - Perche Creek Trail [ID: 1949]							2019	2020	
Parks Sales Tax - 2015 Ballot		\$325,000	\$175,000						
Total		\$325,000	\$175,000						
67 Hinkson Creek Trail: Stephens to Clark Lane -00728 [ID: 1188]							2019	2019	
Parks Sales Tax - 2015 Ballot	\$700,000	\$250,000							
Total	\$700,000	\$250,000							
68 Perche Cr Trl Ph I: MKT to Gillespie Bridge- 00699 [ID: 427]							2018	2020	
Parks Sales Tax - 2015 Ballot		\$520,000	\$500,000						
Total		\$520,000	\$500,000						
69 MKT Bridge Replacements: #2 & #10 [ID: 1816]							2022	2023	
Unfunded					\$500,000				
Total					\$500,000				

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Future Cost	D	C
Trails								
70 Perche Crk Trail Ph 2: Gillespie to Broadway [ID: 1285]							2021	2022
Unfunded				\$900,000				
Total				\$900,000				
71 Bear Creek Trail Renovation: Creasy to Skatepark [ID: 1098]							2024	2025
Unfunded						\$1,075,000		
Total						\$1,075,000		
72 Bear Creek Trail: Albert-Oakland Park to Lange [ID: 380]							2023	2024
Unfunded						\$950,000		
Total						\$950,000		
73 Bear Creek Trail: Hard Surface Wash/Problem [ID: 447]							2023	2024
Unfunded					\$710,000			
Total					\$710,000			
74 Bear Creek Trail: Lange to Fairgrounds [ID: 437]							2024	2025
Unfunded						\$2,600,000		
Total						\$2,600,000		
75 COLT RR Trail Ph 1: Columbia College to Vandiver [ID: 1273]							2023	2024
Unfunded						\$3,000,000		
Total						\$3,000,000		
76 Cosmo Park Bear Creek Boardwalk Renovation [ID: 378]							2024	2025
Unfunded						\$125,000		
Total						\$125,000		
77 Cosmo Park Trail-Stadium Diverging Diamond to BCT [ID: 1581]							2024	2025
Unfunded						\$700,000		
Total						\$700,000		
78 Cow Branch: Providence to Auburn Hills [ID: 448]							2024	2025
Unfunded						\$1,820,000		
Total						\$1,820,000		
79 Hinkson Creek Trail: Vandiver pedway to Colt RR [ID: 1661]							2024	2024
Unfunded						\$1,300,000		
Total						\$1,300,000		
80 Hominy Creek Trail: Old 63 to Green Valley [ID: 1660]							2024	2025
Unfunded						\$800,000		
Total						\$800,000		
81 MKT Trail: Scott Blvd Improvements [ID: 1676]							2023	2024
Unfunded						\$90,000		
Total						\$90,000		
82 Trail restroom: Location TBD [ID: 1648]							2024	2024
Unfunded						\$100,000		
Total						\$100,000		

Funding Source	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Future Cost	D	C
Parks and Recreation Funding Source Summary								
GCIF	\$50,000	\$100,000						
Grant	\$150,000							
Parks Sales Tax - 2015 Ballot	\$2,540,000	\$2,465,000	\$2,105,000	\$655,000				
New Funding	\$2,740,000	\$2,565,000	\$2,105,000	\$655,000		\$0		
Future Ballot						\$500,000		
Future Ballot						\$500,000		
Unfunded		\$750,000		\$3,075,000	\$2,985,000	\$6,515,000		
Unfunded		\$750,000		\$3,075,000	\$2,985,000	\$6,515,000		
Total	\$2,740,000	\$3,315,000	\$2,105,000	\$3,730,000	\$2,985,000	\$7,015,000		

Parks and Recreation Current Capital Projects

Projects

1	2010 PST Land Acq: Neighbrhd Parks 00510 [ID: 1383]	2013	2013
2	2010 PST Land Acq: Prks, Grnwys, Natural Ar 00486 [ID: 1382]	2012	2012
3	ADA Compliance - Parks and Facilities 00484 [ID: 1427]	2012	2012
4	American Legion Park: Shelter, RR, Playgrnd 00664 [ID: 1216]	2016	2017
5	Antimi Sports Complex: Field Improvements - RS087 [ID: 1249]	2017	2018
6	ARC - Security System Improvements - RS088 [ID: 2063]	2018	2018
7	Capen/Grindstone Trailhead Improvements 00457 [ID: 280]	2011	2011
8	Clyde Wilson Park Improvements - 00695 [ID: 1955]	2017	2018
9	Cosmo Rec Area: Athletic Field Lighting 00665 [ID: 1826]	2016	2017
10	Cosmo Rec Area: Skate Park - 00696 [ID: 2023]	2018	2018
11	Cosmo Rec Area: Bocce Courts 00666 [ID: 1992]	2017	2017
12	Cosmo Rec Area: Handball Courts - 00690 [ID: 2025]	2018	2018
13	Downtown Improvements 40074 [ID: 340]	2005	2009
14	Emergency Phone Replacement - 00697 [ID: 2024]	2018	2018
15	Jay Dix Park Improvements 00516 [ID: 1182]	2013	2013
16	Kim Scholl Memorial Bench 00619 [ID: 1975]	2015	2015
17	LOW Driving Range Construction RS085 [ID: 306]	2017	2017
18	Maplewood Home Rehab 00638 [ID: 1974]	2015	2016
19	Norma Sutherland Smith Park: Phase II 00669 [ID: 1815]	2016	2017
20	Philips Park - Trail and Landscaping Improv.-00703 [ID: 2062]	2018	2018
21	South Regional Park - Gans/Philips Phase I 00518 [ID: 1176]	2013	2013
22	South Regional Park Planning 00350 [ID: 294]	2008	2008
23	Southeast Regional Park Tennis Complex - 00693 [ID: 1951]	2017	2018
24	Sports Field House - RS090 [ID: 1217]	2016	2017
25	Strawn Road Park Development: Phase I 00560 [ID: 1154]	2013	2014
26	Twin Lakes Recreation Area: Bathhouse Renov 00670 [ID: 1993]	2017	2017
27	Valleyview Park Improvements 00671 [ID: 1990]	2017	2017

Trails

28	GNM: Clark Lane West, Hinkson Trail/Pedway 00570 [ID: 1767]	2014	2018
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D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Funding Source	Proposed FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Future Cost	D	C
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Parks and Recreation Current Capital Projects

Trails

29	GNM: County House Trl/Pedway Phase 2 West - 00569 [ID: 1742]						2016	2017
30	GNM: Shepard to Rollins Trail/Pedway 00572 [ID: 1766]						2014	2018
31	Hinkson Cr Trail: Stadium to East Campus - 00698 [ID: 1298]						2018	2018
32	MKT Bridge Replacements: 00674 [ID: 1269]						2016	2017

Parks and Recreation Impact of Capital Projects

2010 PST Land Acq: Neighbrhd Parks 00510 [ID: 1383]

Impact will be minimal after acquisition amounting to no more than minimal clean-up and weed control mowing. Estimate: \$1,500 per year on a 10 acre, all turf park.

2010 PST Land Acq: Prks, Grnwys, Natural Ar 00486 [ID: 1382]

Impact will be minimal after acquisition amounting to no more than minimal clean-up and weed control mowing. Estimate: \$1,500 per year on a 10 acre, all turf park.

400 Meter Outdoor Track with Turf Sports Field [ID: 1919]

Annual maintenance of track and weekly maintenance of sports field will be required.

ADA Compliance - Parks and Facilities 00484 [ID: 1427]

Most will have no impact on operations. Any new walkways or trail will have minor impacts that may be handled through small operating budget increases.

ADA Compliance Phase II 00663 [ID: 1820]

Minimal to none.

Again Street Park Improvements [ID: 1952]

Minimal impact on operations as features already exist at the park.

Albert-Oakland Park: Enclose Pool w/Air Structure [ID: 1221]

Significant, but if HHS Pool is not being used, then cost is offset.

American Legion Park: Shelter, RR, Playgrnd 00664 [ID: 1216]

Minimal.

Annual Park Improv - Major Maint. Programs 00056 [ID: 259]

Minimal to none. Will generally offset if funds are used for repairs and/or renovations on existing facilities.

Antimi Sports Complex: Field Improvements - RS087 [ID: 1249]

Minimal.

Aquatic Facility [ID: 428]

Goal is to develop a facility that will recover 80-90% of operational costs.

ARC - Security System Improvements - RS088 [ID: 2063]

Minimal impact to operations as the ARC already utilizes a camera security system inside the building.

ARC Gym/Fitness Expansion [ID: 297]

Estimate \$5,000 in maintenance/utilities that may be offset with increase in membership revenues.

Armory Sports Center Improvements - Gym [ID: 298]

Estimate \$20,000 for maint, utilities, and programming needs.

Atkins: Park Development-Future phases [ID: 317]

Minimal to significant. \$5,000 to \$50,000 per year.

Battle Park Phase I Development [ID: 1959]

Depends on amenities chosen through the public process. \$2,000-\$4,000/year.

Bear Creek Park Improvements - 00715 [ID: 2080]

Minimal impact to operations due to reduction in playground repairs to existing equipment.

Bear Creek Trail: Albert-Oakland Park to Lange [ID: 380]

Estimate \$1,500-\$2,000 for materials pending location of trail.

Bear Creek Trail: Hard Surface Wash/Problem [ID: 447]

None. Will reduce maintenance problems.

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Funding Source	Proposed FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Future Cost	D	C
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Parks and Recreation Impact of Capital Projects

Trails

<p>Bear Creek Trail: Lange to Fairgrounds [ID: 437] Estimate \$1500-\$3,000 annual consts</p> <p>Boxer Park Development [ID: 1667] \$10,000-\$15,000 per year for routine maintenance and repairs.</p> <p>Capen/Grindstone Trailhead Improvements 00457 [ID: 280] Depends on final plan and what amenities are included.</p> <p>Chapel Hill Connector - Perche Creek Trail [ID: 1949] Approximately \$500/year.</p> <p>City School Park Improv 00249 [ID: 257] No impact as maintenance is conducted by School District.</p> <p>Clary-Shy Community Park Improvements - RS089 [ID: 1825] Minimal impact to operations - Costs could include utility costs and facility maintenance.</p> <p>Clary-Shy Community Park Improvements: Phase II [ID: 2030] Minimal impact to operations - Increased revenue based on new amenities and rental space.</p> <p>Clyde Wilson Park Improvements - 00695 [ID: 1955] Minimal impact on operations at existing park.</p> <p>Co. House Trail Ph. 2 East: Stadium-Cowan [ID: 431] \$1500-\$3000 for materials and supplies</p> <p>Cosmo Park Bear Creek Boardwalk Renovation [ID: 378] No impact. Wooden board requires on-going maintenance. New product may reduce that somewhat depending on material used.</p> <p>Cosmo Rec Area: Athletic Field Lighting 00665 [ID: 1826] Increased utility costs due to lighting of the two fields. Portion of the costs will be offset through additional field rentals.</p> <p>Cosmo Rec Area: Northeast Quarry Area [ID: 1673] Biking features would require track maintenance throughout the year. Possible revenue opportunities through BMX racing.</p> <p>Cosmo Rec Area: Skate Park - 00696 [ID: 2023] Minimal impact on operations as work will improve multiple areas currently being maintained by park staff.</p> <p>Cosmo Rec Area: Bocce Courts 00666 [ID: 1992] Minimal impact to park operations - Staff currently maintains park and other amenities adjacent to bocce courts.</p> <p>Cosmo Rec Area: Football Improvements [ID: 2087] Minimal impact on operations.</p> <p>Cosmo Rec Area: Handball Courts - 00690 [ID: 2025] Minimal Impact on operations as park staff currently completes maintenance, mowing and trash removal at the park. The new Handball Courts will require additional trash and recycling cans.</p> <p>Cosmo Rec Area: Park Mgmt Center: Rpl Fab Shop [ID: 1677] Minimal. Depending on final amenities operational costs could be improved with more energy efficient structure.</p> <p>Cosmo Rec Area: Parks Mgmt Center Improvements [ID: 457] Minimal depending on improvements.</p> <p>Cosmo Rec Area: Rainbow Softball Center RS086 [ID: 1994] Minimal impact as staff already operates the facility.</p> <p>Cosmo Rec Area: RC Track Improvements [ID: 1219] Minimal. Joint agreement for volunteer club to maintain the track.</p> <p>Cosmo Rec Area: Shelter Replacement [ID: 2029] No impact. P&R staff currently maintains the existing shelters.</p> <p>Cosmo Rec Area: Skate Park Expansion [ID: 1687] Staff currently maintains skate park, but this will add an extra \$5,000-\$10,000 for maintenance.</p> <p>Cosmo Rec Area: Skate Park/Roller Hockey Lights [ID: 310] Depends on type of course. Concrete parks have lower operation costs (\$10,000) versus wood, metal or other parks (\$15,000+). Litter clean up is included.</p>

D = Year being designed; C = Year construction will begin.
 For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Funding Source	Proposed FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Future Cost	D	C
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Parks and Recreation Impact of Capital Projects

Projects

Cosmo Rec Area: Soccer Field/Concession Imprv [ID: 283]

Since the project will be addressing field improvements to existing fields the overall impact to operations should be minimal.

Cosmo Rec Area: Tennis Court Lights & Shelter [ID: 1688]

Minimal to none.

Cosmo Rec Area: Tennis Court Resurfacing [ID: 1824]

Minimal Impact to park maintenance operations as staff already maintains the tennis courts

Cosmo-Bethel Park Improvements [ID: 1953]

Minimal impact as the amenities already exist within the park.

Cosmo-Bethel Park: Small Shelter - 00731 [ID: 2117]

No impact to operations

Cow Branch: Providence to Auburn Hills [ID: 448]

None, pending construction of trail.

Creek Ridge Park Development [ID: 1818]

Dependent upon amenities selected through the public improvement process. Expected costs of \$2,000 to \$4,000 annual cost for park property.

Douglass Park: Skate Park & Aquatic Facility [ID: 2085]

Minimal impact. Renovations to the bathhouse will reduce maintenance and utility costs.

Downtown Improvements 40074 [ID: 340]

No impact.

Emergency Phone Replacement - 00697 [ID: 2024]

Replacement of three existing phones at Stephens Lake Park (1) and the MKT Trail (2) will reduce annual maintenance costs associated with repairs of existing phones.

Emergency Phone Replacement - Phase II - 00717 [ID: 2081]

Replacement of existing phones at Stephens Lake Park, Cosmo Park and the MKT Trail will reduce annual maintenance costs associated with repairs of existing phones.

Fairview Park/Bonnie View: Phase II Improvements [ID: 309]

Anticipate annual budget impact to operations to be approximately \$5,000 - \$10,000 when Phase I and II are completed.

Forum Nature Area Improvements [ID: 1674]

Minimal.

Founders Park at Flat Branch [ID: 2017]

Staff currently maintains Flat Branch Park. Depending on final amenities, staff estimates additional mowing, clean-up and repairs to be less than \$3,000 per year.

Gans Creek Recreation Area Improvements 00657 [ID: 1175]

This new community park will require annual maintenance of all grounds and facilities. The current annual budget impact to operations would be approximately \$20,000 - \$25,000 when developed.

Garth Nature Area Improvements [ID: 1670]

Minimal. Approx \$3,000 for utilities.

Gates Park Development [ID: 2028]

Dependent upon amenities selected through the public improvement process. Expected costs of \$2,000 to \$4,000 annual cost for park property.

GNM: Clark Lane West, Hinkson Trail/Pedway 00570 [ID: 1767]

Approximately 0.3 miles of concrete trail with an annual maintenance cost of \$700. Approximately 1 mile of 5' sidewalk with an annual maintenance of \$1000.

GNM: County House Tri/Pedway Phase 2 West - 00569 [ID: 1742]

Maintenance of approximately 0.7 miles of concrete trail with an estimated annual maintenance cost of \$1634.

Harmony Cr Trail: Smithton Connector [ID: 436]

Estimate \$1,500-\$2,000 for materials pending location of trail.

Hinkson Creek Trail: Stephens to Clark Lane -00728 [ID: 1188]

Estimated annual maintenance of \$2,392 for 1.1 miles of concrete trail.

Hominy Brnch Trail Ph 3:Clark Ln-Rice Rd [ID: 386]

Moderate: \$1,500-\$2,500 for materials and supplies, pending length and location of trail.

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Funding Source	Proposed FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Future Cost	D	C
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Parks and Recreation Impact of Capital Projects

Projects

<p>Jay Dix Park Improvements 00516 [ID: 1182] Additional mowing and maintenance of the Jay Dix Station area is required, but not the trail.</p>								
<p>Jay Dix Station - Phase II [ID: 1828] Additional maintenance needed to maintain the CXT restroom.</p>								
<p>Kim Scholl Memorial Bench 00619 [ID: 1975] Minimal. Low maintenance item.</p>								
<p>Kiwanis Park Improvements - 00718 [ID: 322] Minimal to none. Current features exist. May increase depending on type of play equipment purchased.</p>								
<p>Kyd Park Development [ID: 1829] Minimal impact</p>								
<p>LAN Golf Course Improvements [ID: 324] No impact. Existing tees are heavily used and enlarging them would minimize wear. Renovated cart paths would reduce potential cart damage compared to current surfaces.</p>								
<p>LED Lighting Conversion - Parking Lots - 00719 [ID: 2082] Replacement of the existing high pressure sodium lighting with LED lighting in each park will reduce the overall utility expenses and annual maintenance costs.</p>								
<p>Lions-Stephens Park Improvements 00668 [ID: 1264] Minimal. Items exist in park already.</p>								
<p>LOW Aquatic Facility Improvements [ID: 1680] Moderate as some revenue will be generated to offset total expenses. Anticipate \$10,000 for additional utilities with addition of sprayground features.</p>								
<p>LOW Driving Range Construction RS085 [ID: 306] Addition of driving range will result in small increase in personnel and equipment expenses associated with driving range maintenance and operations.</p>								
<p>LOW Golf Course Improvements - RS091 [ID: 323] Minimal. Small reduction in cost associated with the maintenance of each bunker.</p>								
<p>Magnolia Falls Neighborhood Park Devlpmnt - 00720 [ID: 1819] \$8,000 to \$10,000 per year for maintenance.</p>								
<p>Maplewood Home Rehab 00638 [ID: 1974] Minimal. Improvements will reduce maintenance needs.</p>								
<p>MKT Bridge Replacements: 00674 [ID: 1269] Replacement of these bridges will result in lower maintenance costs for the first 20-30 years. Currently, the department spends approximately \$1,000-\$2,000 on repairs to the bridges each year.</p>								
<p>MKT Trail: New Restroom at Flat Branch Park [ID: 1669] Approx \$15,000 for routine maintenance, repairs and utilities.</p>								
<p>MKT Trail: Scott Blvd Improvements [ID: 1676] Minimal. \$3,000 for routine maintenance and utilities.</p>								
<p>MKT Wetlands/Forum Nature Area Restoration [ID: 1956] Minimal impact as improvements will reduce maintenance at Forum Nature Area.</p>								
<p>MLK Memorial & Battle Garden Improvements [ID: 1679] Minimal. Features currently exist.</p>								
<p>N Fork Grindstone Trail: Confluence to Eastport Pk [ID: 433] Estimate \$1,500-\$2,000 for materials pending location of trail.</p>								
<p>Nifong Park: Covered Tractor & Implement Structure [ID: 1671] Undetermined. Design of project will determine impact.</p>								
<p>Norma Sutherland Smith Park: Phase II 00669 [ID: 1815] The phase II improvements at the park would incur an additional \$5,000 annually for ongoing maintenance of the playground, baseball field and skatepark. This total includes expenses for parking lot lighting and additional trash removal at the new amenities.</p>								
<p>Oakwood Hills Park Improvements - 00721 [ID: 1675] Minimal as many of these features already exist.</p>								
<p>Park Roads & Parking 00242 [ID: 260] Minimal impact on operation. May save funds currently used for lot repairs.</p>								

D = Year being designed; C = Year construction will begin.
For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Funding Source	Proposed FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Future Cost	D	C
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Parks and Recreation Impact of Capital Projects

Trails

Perche Cr Trl Ph I: MKT to Gillespie Bridge- 00699 [ID: 427]

Dept estimates for \$2,334 for one mile of concrete trail. This will include a new bridge which will have minimal maint costs of less than \$500 per year (grafitti, tree limbs, etc). Total operating cost for this project is \$3,000.

Philips Park - Trail and Landscaping Improv.-00703 [ID: 2062]

Minimal impact - New bridge will reduce ongoing maintenance of low water crossing.

Philips Park Improvements - RS092 [ID: 1957]

Annual expenses related to building maintenance and utilities. Expenses to be offset with rental revenues from the facility.

Philips/Gans: Ice Skating Facility - Indoor [ID: 303]

Significant. Operational study to be completed pending Council approval. Target operational goal would be to generate 70-80% of total expenses.

Philips/Gans: Ice Skating Facility - Outdoor [ID: 304]

Significant. May require an additional \$20,000 in utilities, materials and labor

Philips/Gans: Park Development Phase III [ID: 1823]

This new community park will require annual maintenance of all grounds and facilities. The current annual budget impact to operations would be approximately \$20,000 - \$25,000 when developed.

Proctor Park Improvements [ID: 327]

No impact to minimal.

Racquetball Courts: Outdoor [ID: 1685]

\$5,000 for routine maintenance

Rock Bridge Park Improvements [ID: 1657]

Minimal to none.

Rock Quarry Park Improvements [ID: 308]

No impact. May reduce operational costs.

Rothwell Park Improvements [ID: 1655]

None

S. Fork Grindstone Cr: Confluence-Rolling Hills Rd [ID: 435]

Estimate \$1,500-\$2,000 for materials pending location of trail.

Shepard Park Improvements [ID: 1654]

None.

Smiley Lane Park Improvements [ID: 1652]

None.

Smithton Park Improvements [ID: 1651]

No impact. It might lower operating costs as there will be less maintenance on a concrete trail.

Snythetic Turf-Athletic Fields-Special Event [ID: 1186]

Synthetic turf proponents indicate that a payoff is expected in 10 years due to lower maintenance costs compared to turf fields.

South Regional Park - Gans/Philips Phase I 00518 [ID: 1176]

Based on Phase I funding, budget impact to operations would be approximately \$20,000 - \$30,000.

South Regional Park Planning 00350 [ID: 294]

No impact - planning only. Future impact substantial after development.

Southeast Regional Park Tennis Complex - 00693 [ID: 1951]

\$1,000 - \$2,000/year for general upkeep and maintenance

Sports Field House - RS090 [ID: 1217]

Expenses associated with building to be offset by revenues generated through facility rentals and use. Existing full-time staff will be relocated to the facility to manage daily operations.

Stephens Lake Park: Amphitheater Phase II Imprv [ID: 1649]

Minimal.

Stephens Lake Park: Arboretum Improvements [ID: 1642]

First three years may require significant labor due to watering demands--estimate \$15,000 per year and in year four, reduce to \$7500-\$10,000. May have option of using volunteers such as garden clubs.

Stephens Lake Park: E. Walnut Development [ID: 313]

Estimate \$15,000-\$40,000 depending on facilities built. Revenue funds may be available due to rental possibilities.

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Funding Source	Proposed FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Future Cost	D	C
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Parks and Recreation Impact of Capital Projects

Projects

Stephens Lake Park: Playground Improvements [ID: 1643]

Minimal. Less maintenance on synthetic surface than existing wood mulch.

Stephens Lake Park: SE Trailhead Improvements [ID: 1647]

Minimal. \$2500-\$5,000 per year. Department is currently using a port-a-pot at this lot so the reduction in service fees may help offset operational costs of restroom.

Stephens Lake Park: Spraygrounds Improvements [ID: 1644]

Minimal. The renovations would decrease the amount of annual maintenance associated the upkeep of the spraygrounds.

Stephens Lake Park: Spraygrounds UV Rplcmnt 00722 [ID: 2083]

Replacement of the existing system is necessary due to age and new system will reduce maintenance costs during the aquatic season.

Strawn Park: Phase II [ID: 1637]

Pending development options.

Strawn Road Park Development: Phase I 00560 [ID: 1154]

Depending on nature of development, it could range from \$4,000 to \$15,000 per year.

Synthetic Turf - Athletic Field [ID: 1827]

Synthetic turf proponents indicate that a payoff is expected in 10 years due to lower maintenance costs compared to turf fields. The Department will need to purchase one additional piece of equipment for synthetic turf maintenance.

The Vinyards/EI Chapparal Lake/Park Development [ID: 1950]

\$1,000 - \$2,000/year.

Twin Lakes Rec Area: Aquatic Facility-Pool [ID: 1635]

Operational costs will increase but there will be some revenue to offset. Further operation study needed.

Twin Lakes Rec Area: Lake & Misc Park Improvements [ID: 1636]

Minimal to none. These are improvements to existing facilities. New synthetic playground project would reduce maintenance costs.

Twin Lakes Rec Area: Sprayground & Slide [ID: 1634]

Operation costs will increase significantly but will have some offset in additional revenue.

Twin Lakes Recreation Area: Bathhouse Renov 00670 [ID: 1993]

Minimal impact on operations as work will be completed when aquatic facility is closed for the season.

Valleyview Park Improvements [ID: 1640]

Minimal.

Valleyview Park Improvements 00671 [ID: 1990]

Minimal impact to park operations - Park and amenities are already being maintained by staff

Waters-Moss - Jones & White Building Renovations [ID: 1632]

Minimal.

Westwinds Park Improvements [ID: 1639]

Minimal. This project renovates existing amenities at the park.

Whitegate Park Development [ID: 2086]

Dependent upon amenities selected through the public improvement process. Expected costs of \$2,000 to \$4,000 annual cost for park property.

Worley St Park Improvement [ID: 1633]

Minimal. Features exist and are currently being maintained by the department.

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Parks Sales Tax Fund

(Special Revenue Fund)



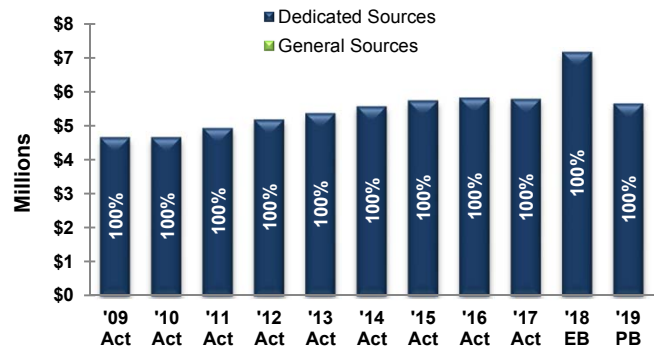
City of Columbia
Columbia, Missouri

Parks Sales Tax Fund (Special Revenue Fund)

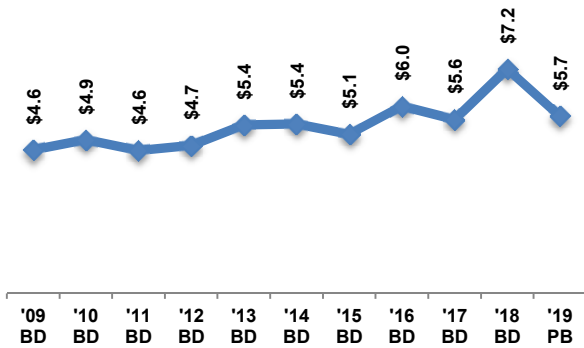
FY 2019 Total Expenditures By Category



Funding Sources



Budgeted Expenditure History (in Millions)



Permanent Positions

There are no employees assigned to this department.

Appropriations (Where the Money Goes)

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019	\$ Change 19/18B	% Change 19/18B
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies & Materials	\$0	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragov. Charges	\$38,862	\$28,771	\$28,771	\$110,550	\$81,779	284.2%
Utilities, Services & Misc.	\$0	\$0	\$0	\$0	\$0	
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$5,529,021	\$7,153,885	\$7,153,885	\$5,557,944	(\$1,595,941)	(22.3%)
Total	\$5,567,883	\$7,182,656	\$7,182,656	\$5,668,494	(\$1,514,162)	(21.1%)
Summary						
Operating Expenses	\$38,862	\$28,771	\$28,771	\$110,550	\$81,779	284.2%
Non-Operating Expenses	\$5,529,021	\$7,153,885	\$7,153,885	\$5,557,944	(\$1,595,941)	(22.3%)
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
Total Expenses	\$5,567,883	\$7,182,656	\$7,182,656	\$5,668,494	(\$1,514,162)	(21.1%)

Funding Sources (Where the Money Comes From)

Sales Taxes: Parks Sales Tax	\$5,810,923	\$5,998,823	\$5,694,705	\$5,580,811	(\$418,012)	(7.0%)
Interest	(\$8,904)	\$19,066	\$19,066	\$19,066	\$0	0.0%
Operating Transfer (Capital Project Fd)	\$0	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$0	\$1,164,767	\$1,468,885	\$68,617	(\$1,096,150)	(94.1%)
Less: Current Year Surplus	(\$234,136)	\$0	\$0	\$0	\$0	
Dedicated Sources	\$5,567,883	\$7,182,656	\$7,182,656	\$5,668,494	(\$1,514,162)	(21.1%)
General Sources	\$0	\$0	\$0	\$0	\$0	
Total Funding Sources	\$5,567,883	\$7,182,656	\$7,182,656	\$5,668,494	(\$1,514,162)	(21.1%)

Description

In November of 2000, the voters of the City of Columbia passed a Local Parks Sales Tax in the amount of one-quarter of one percent (for five years), and one-eighth of one percent thereafter on retail sales made in the city. The collection of this tax commenced on April 1, 2001. These funds must be used only for parks purposes. Five-year extensions have been approved by voters for the temporary 1/8th cent Parks Sales Tax in November 2005 and November 2010. A six-year extension of this temporary tax was approved in November 2015. This temporary one-eighth cent Parks Sales Tax has been used to fund Parks and Recreation capital improvement projects and is scheduled to expire on March 31, 2022.

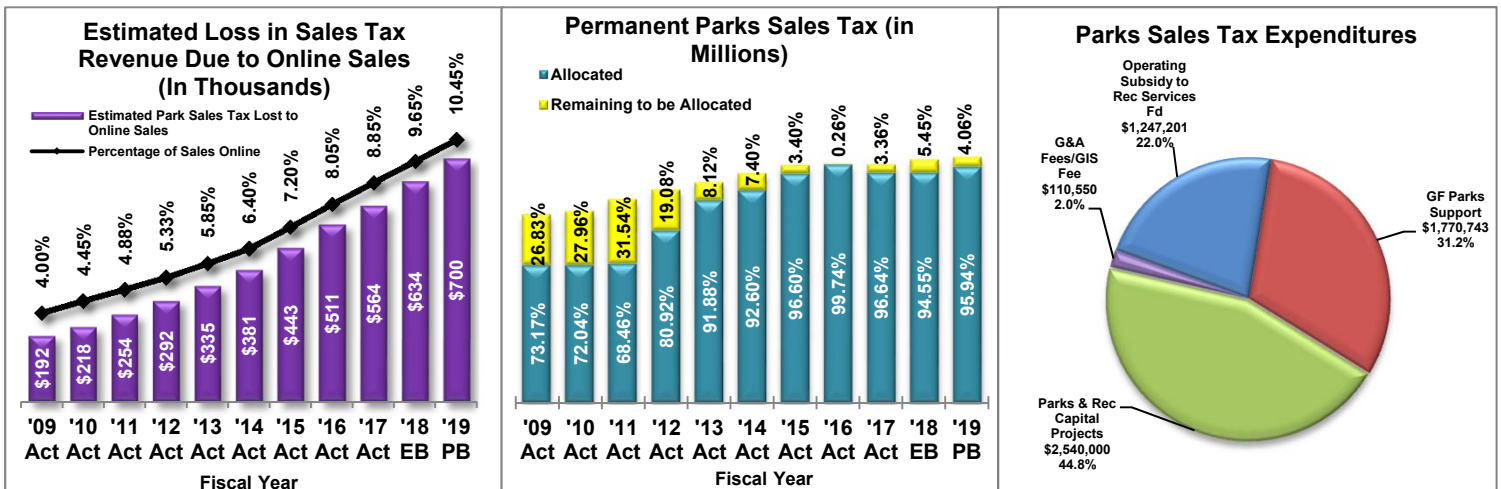
The permanent one-eighth cent Parks Sales Tax originally funded the purchase of Stephens Lake Park and has supported the growth of the entire Parks & Recreation Department, including increases to utilities, training, materials & supplies, intergovernmental, staff, and all cost of living increases since 2001. The permanent portion is nearly all being allocated to operations, so future department operating increases will require either a different funding source or services will need to be reduced.

Department Objectives

- Use Annual Land Acquisition funds allocated from the 2015 Park Sales Tax to acquire green space in line with the City's Strategic Plan goal of maintaining the current rate of acres of natural areas with diverse habitats per 1,000 persons.
- Fulfill the Parks and Recreation Department's commitment to voters by accomplishing the capital improvement projects as outlined in the approved implementation plan for the 2015 Park Sales Tax ballot funded projects.

Highlights/Significant Changes

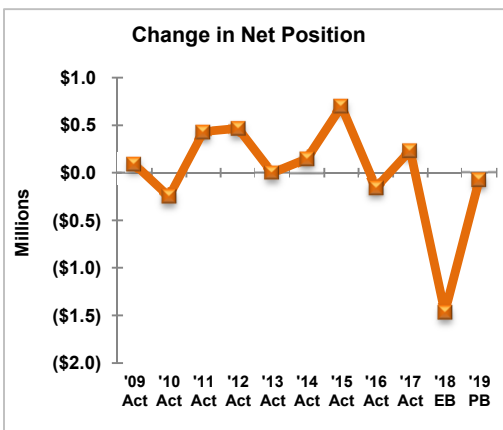
- The decline in the rate of growth of sales tax in Columbia, MO due to increasing online sales that do not collect local sales taxes has adversely impacted the Park Sales Tax Fund. It is estimated that the City has lost \$2.98 million over the past ten years in Park Sales Tax funding as a result of online sales. Since the Park Sales Tax is a major funding source of Parks Operations and Recreation Services, the rising percent of internet sales is a concern.
- Large dollar capital improvement projects scheduled for FY 2019 include \$700,000 in Park Sales Tax funding for the Hinkson Creek Trail: Stephens to Clark Lane (total project budget: \$950,000) and \$800,000 for Philips Park Improvements.
- Intragovernmental charges to the Park Sales Tax Fund increased from \$28,771 in FY 2018 to \$110,550 in FY 2019, or a 284% increase. This substantial increase in fees uses up all Park Sales Tax funds and prohibits the department from adding needed personnel, materials, or services to support the park and trail system growth. The increased intragovernmental assumptions in future years will prohibit the department from adding 2 (1.00) FTE positions to assist with park system maintenance.



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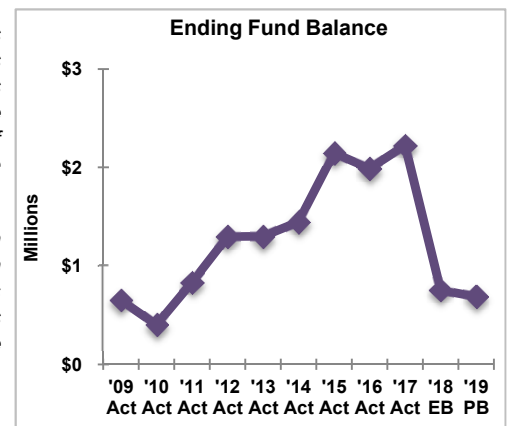
**Revenues, Expenditures, & Changes in Fund Balance
Parks Sales Tax Fund**

	<u>Actual FY 2017</u>	<u>Adj. Budget FY 2018</u>	<u>Estimated FY 2018</u>	<u>Proposed FY 2019</u>
Revenues:				
Sales Tax	\$5,810,923	\$5,998,823	\$5,694,705	\$5,580,811
Investment Revenue	(\$8,904)	\$19,066	\$19,066	\$19,066
Total Revenues	\$5,802,019	\$6,017,889	\$5,713,771	\$5,599,877
Expenditures:				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$38,862	\$28,771	\$28,771	\$110,550
Utilities, Services & Misc.	\$0	\$0	\$0	\$0
Total Expenditures	\$38,862	\$28,771	\$28,771	\$110,550
Operating Income (Loss)	\$5,763,157	\$5,989,118	\$5,685,000	\$5,489,327
Other Financing Sources (Uses):				
Transfers In	\$0	\$0	\$0	\$0
Stephen's Lake Debt Payments	\$0	\$0	\$0	\$0
Transfer to General Fund Parks Operations	(\$1,666,820)	(\$1,746,684)	(\$1,746,684)	(\$1,770,743)
Transfer to Capital Projects - Parks Projects	(\$1,490,000)	(\$1,745,000)	(\$1,745,000)	(\$1,740,000)
Recreation Services Subsidy	(\$1,102,201)	(\$1,102,201)	(\$1,102,201)	(\$1,102,201)
Transfer to Rec Serv for Annual Equipment Replacement	(\$80,000)	(\$80,000)	(\$80,000)	(\$80,000)
Transfer to Rec Serv for Annual Scholarship Program	(\$60,000)	(\$60,000)	(\$60,000)	(\$65,000)
Transfer to Recreation Services - for capital projects	(\$1,130,000)	(\$2,420,000)	(\$2,420,000)	(\$800,000)
Transfers Out	(\$5,529,021)	(\$7,153,885)	(\$7,153,885)	(\$5,557,944)
Total Transfers	(\$5,529,021)	(\$7,153,885)	(\$7,153,885)	(\$5,557,944)
Change in Net Position	\$234,136	(\$1,164,767)	(\$1,468,885)	(\$68,617)
Net Position - Beginning	\$1,990,060	\$2,224,196	\$2,224,196	\$755,311
Fund Balance End of Year	\$2,224,196	\$1,059,429	\$755,311	\$686,694



For the period shown, the years of revenues under expenditures are years when transfers out to other funds are larger than the parks sales tax receipts. This is a common practice where funds are accumulated for a number of years and then transferred out for large expenses such as for capital projects.

For the period shown, fund balance reflects an overall increase until FY 2018 when it saw a large decrease. In November 2015, voters approved an extension of the temporary parks sales tax and funds were accumulated for large projects in future years.

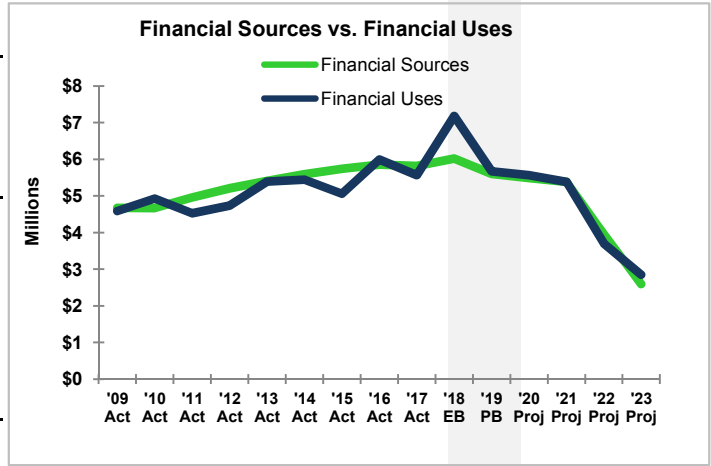


Forecasted Sources and Uses (For Information Purposes Only)

	Actual FY 2017	BWAT FY 2018	Estimated FY 2018	Proposed FY 2019
Permanent Tax (For Operations)				
Financial Sources:				
Perm. 1/8¢ Parks Sales Tax (Operations)	\$2,905,461	2,999,412	\$2,847,352	\$2,790,405
Investment Revenue	(\$8,904)	19,066	\$19,066	\$19,066
Less: GASB 31 Interest Adjustment	\$18,855	0	\$0	\$0
Miscellaneous Revenue				
Total Sources	\$2,915,412	3,018,478	\$2,866,418	\$2,809,471
Financial Uses:				
Personnel Services	\$0	0	\$0	\$0
Supplies & Materials	\$0	0	\$0	\$0
Travel & Training	\$0	0	\$0	\$0
Intragovernmental Charges	\$38,862	28,771	\$28,771	\$110,550
Utilities, Services & Other Misc.	\$0	0	\$0	\$0
Operating Expenses	\$38,862	28,771	\$28,771	\$110,550
Transfer to General Fund	\$1,666,820	1,746,684	\$1,746,684	\$1,770,743
Transfer to Rec Services	\$1,102,201	1,102,201	\$1,102,201	\$1,102,201
Total Uses	\$2,807,883	2,877,656	\$2,877,656	\$2,983,494
Sources Over/(Under) Uses	\$107,529	140,822	(\$11,238)	(\$174,023)
Temporary Tax (For Capital Projects)				
Financial Sources:				
Temp. 1/8¢ Parks Sales Tax	\$2,905,462	\$2,999,411	\$2,847,353	\$2,790,406
Total Sources	\$2,905,462	\$2,999,411	\$2,847,353	\$2,790,406
Financial Uses:				
Debt Payments	\$0	\$0	\$0	\$0
Capital Projects(Currently in CIP)	\$1,490,000	\$1,745,000	\$1,745,000	\$1,740,000
Transfer to Rec Services - CIP	\$1,130,000	\$2,420,000	\$2,420,000	\$800,000
Annual Equipment Replacement	\$80,000	\$80,000	\$80,000	\$80,000
Annual Scholarship Program	\$60,000	\$60,000	\$60,000	\$65,000
Total Uses	\$2,760,000	\$4,305,000	\$4,305,000	\$2,685,000
Sources Over/(Under) Uses	\$145,462	(\$1,305,589)	(\$1,457,647)	\$105,406
Total Parks Sales Tax Fund:				
Financial Sources:				
Perm. 1/8¢ Parks Sales Tax (Operations)	\$2,905,461	\$2,999,412	\$2,847,352	\$2,790,405
Investment Revenue	(\$8,904)	\$19,066	\$19,066	\$19,066
Less: GASB 31 Interest Adjustment	\$18,855	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0
Temp. 1/8¢ Parks Sales Tax (Capital)	\$2,905,462	\$2,999,411	\$2,847,353	\$2,790,406
Total Sources	\$5,820,874	\$6,017,889	\$5,713,771	\$5,599,877
Financial Uses:				
Operating Expenses	\$38,862	\$28,771	\$28,771	\$110,550
Transfer to General Fund	\$1,666,820	\$1,746,684	\$1,746,684	\$1,770,743
Transfer for Debt Payments	\$0	\$0	\$0	\$0
Transfer to Rec Services	\$1,242,201	\$1,242,201	\$1,242,201	\$1,247,201
Transfer to Rec Services CIP	\$1,130,000	\$2,420,000	\$2,420,000	\$800,000
Capital Projects(Currently in CIP)	\$1,490,000	\$1,745,000	\$1,745,000	\$1,740,000
Total Uses	\$5,567,883	\$7,182,656	\$7,182,656	\$5,668,494
Sources Over/(Under) Uses	\$252,991	(\$1,164,767)	(\$1,468,885)	(\$68,617)
Beginning Cash Forward	\$1,395,683	\$1,625,080	\$1,625,080	\$156,195
Less: GASB 31 Pooled Cash Adj	(\$229,397)			
Projected Ending Cash Reserves	\$1,625,080	\$460,313	\$156,195	\$87,578

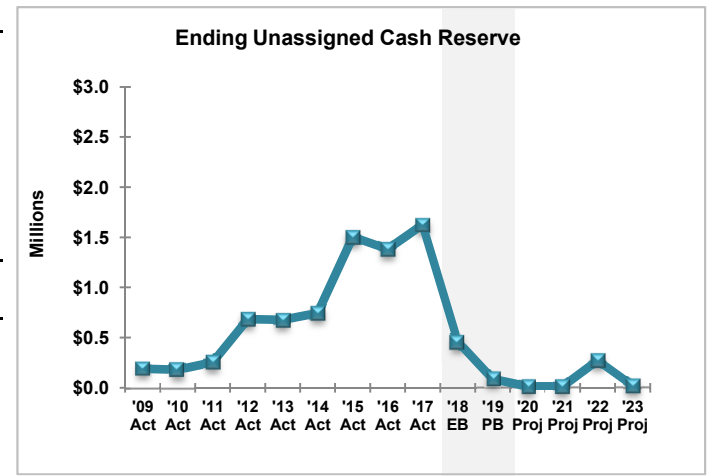
Forecasted Sources and Uses (For Information Purposes Only)

Projected FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
\$2,734,597	\$2,679,905	\$2,626,307	\$2,573,781
\$19,066	\$19,066	\$19,066	\$19,066
\$0	\$0	\$0	\$0
\$2,753,663	\$2,698,971	\$2,645,373	\$2,592,847
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$110,550	\$110,550	\$110,550	\$110,550
\$0	\$0	\$0	\$0
\$110,550	\$110,550	\$110,550	\$110,550
\$1,735,328	\$1,700,621	\$1,666,609	\$1,633,277
\$1,102,201	\$1,102,201	\$1,102,201	\$1,102,201
\$2,948,079	\$2,913,372	\$2,879,360	\$2,846,028
(\$194,416)	(\$214,401)	(\$233,987)	(\$253,181)
\$2,734,598	\$2,679,906	\$1,313,154	\$0
\$2,734,598	\$2,679,906	\$1,313,154	\$0
\$0	\$0	\$0	\$0
\$2,465,000	\$2,305,000	\$655,000	\$0
\$0	\$0	\$0	\$0
\$80,000	\$90,000	\$90,000	\$0
\$70,000	\$70,000	\$75,000	\$0
\$2,615,000	\$2,465,000	\$820,000	\$0
\$119,598	\$214,906	\$493,154	\$0
\$2,734,597	\$2,679,905	\$2,626,307	\$2,573,781
\$19,066	\$19,066	\$19,066	\$19,066
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$2,734,598	\$2,679,906	\$1,313,154	\$0
\$5,488,261	\$5,378,877	\$3,958,527	\$2,592,847
\$110,550	\$110,550	\$110,550	\$110,550
\$1,735,328	\$1,700,621	\$1,666,609	\$1,633,277
\$0	\$0	\$0	\$0
\$1,252,201	\$1,262,201	\$1,267,201	\$1,102,201
\$0	\$0	\$0	\$0
\$2,465,000	\$2,305,000	\$655,000	\$0
\$5,563,079	\$5,378,372	\$3,699,360	\$2,846,028
(\$74,818)	\$505	\$259,167	(\$253,181)
\$87,578	\$12,760	\$13,265	\$272,432
\$12,760	\$13,265	\$272,432	\$19,251



For the period shown, the years where financial uses are above financial sources indicate years when transfers of previously accumulated funds are transferred for capital projects.

Temporary PST will end on March 31, 2022. FY 2022 includes 6 months of the temporary PST. Parks and Rec plans to take another ballot to voters in fall of 2021.



For the period shown, ending unassigned cash reserve reflects years where funds have been accumulated and years where there has been a significant amount transferred out to fund capital projects (as shown for FY 2018). This is a normal occurrence with this type of fund. Much of the permanent parks sales tax is transferred out each year in the form of subsidies to the general fund park operations and to recreation services. The temporary portion is accumulated over time until it is needed for capital projects. At that time it is transferred to either the capital projects fund or the Recreation Services fund depending on the type of capital project. Since there are no expenditures in this fund other than intragovernmental charges, there is no budgeted cash reserve target established.

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