



# 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.

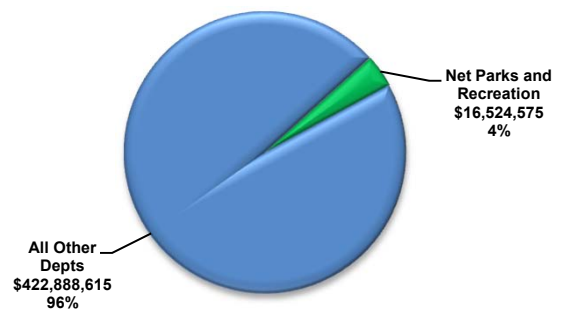
## Capital Projects Fund

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

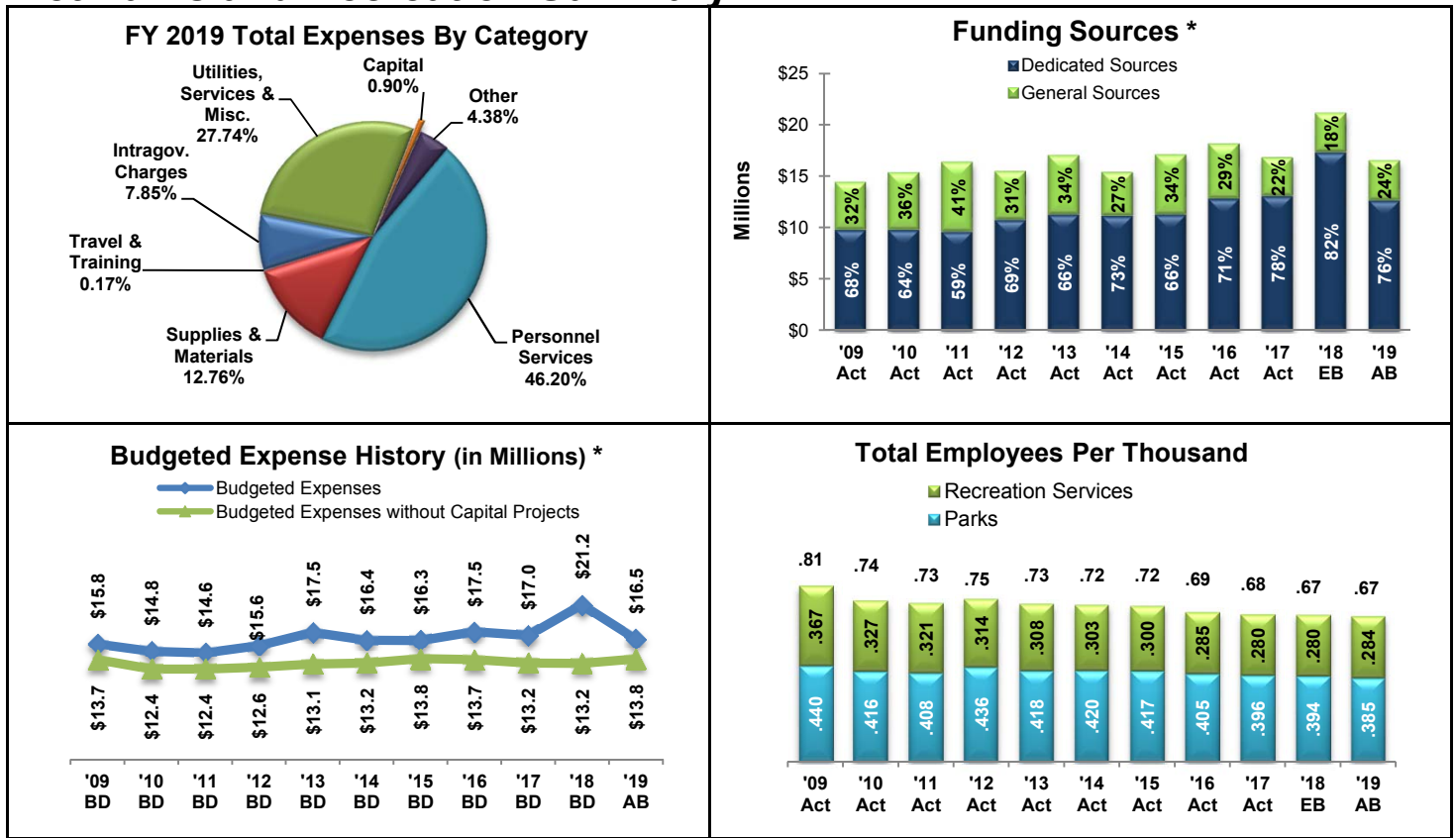
## Parks Sales Tax Fund

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.

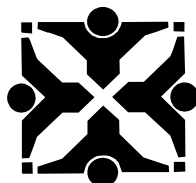
## Net Appropriations (Where the Money Goes)\*

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Adopted FY 2019	\$ Change 19/18B	% Change 19/18B
Personnel Services	\$7,117,219	\$7,305,503	\$7,254,904	\$7,633,933	\$328,430	4.5%
Supplies & Materials	\$2,758,848	\$1,920,591	\$1,902,196	\$2,107,776	\$187,185	9.7%
Travel & Training	\$22,022	\$27,930	\$24,668	\$27,930	\$0	0.0%
Intragov. Charges	\$1,272,780	\$1,247,709	\$1,247,709	\$1,297,999	\$50,290	4.0%
Utilities, Services & Misc.	\$3,722,592	\$9,861,730	\$9,855,751	\$4,584,593	(\$5,277,137)	(53.5%)
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%
<b>Total *</b>	<b>\$17,026,313</b>	<b>\$21,211,113</b>	<b>\$21,131,615</b>	<b>\$16,524,575</b>	<b>(\$4,686,538)</b>	<b>(22.1%)</b>
Operating Expenses	\$11,881,397	\$12,328,464	\$12,250,229	\$12,912,231	\$583,767	4.7%
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%)
<b>Total Expenses *</b>	<b>\$17,026,313</b>	<b>\$21,211,113</b>	<b>\$21,131,615</b>	<b>\$16,524,575</b>	<b>(\$4,686,538)</b>	<b>(22.1%)</b>

## Funding Sources (Where the Money Comes From)\*

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Adopted FY 2019	\$ Change 19/18B	% Change 19/18B
Grants	\$60,528	\$416,500	\$413,576	\$163,000	(\$253,500)	(60.9%)
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	\$7,818,637	\$8,862,120	\$8,849,295	\$6,847,829	(\$2,014,291)	(22.7%)
Forced Account Labor	\$0	\$0	\$0	\$0	\$0	
Capital Contr./Donations	\$0	\$0	\$0	\$0	\$0	
Use of Fund Balance	\$136,914	\$2,597,527	\$2,558,627	\$746,651	(\$1,850,876)	(71.3%)
Dedicated Sources	<b>\$13,189,620</b>	<b>\$17,323,611</b>	<b>\$17,283,011</b>	<b>\$12,637,994</b>	<b>(\$4,432,117)</b>	<b>(27.0%)</b>
General Sources	<b>\$3,836,693</b>	<b>\$3,887,502</b>	<b>\$3,848,604</b>	<b>\$3,886,581</b>	<b>(\$921)</b>	<b>(0.0%)</b>
<b>Total Funding Sources *</b>	<b>\$17,026,313</b>	<b>\$21,211,113</b>	<b>\$21,131,615</b>	<b>\$16,524,575</b>	<b>(\$4,433,038)</b>	<b>(22.1%)</b>

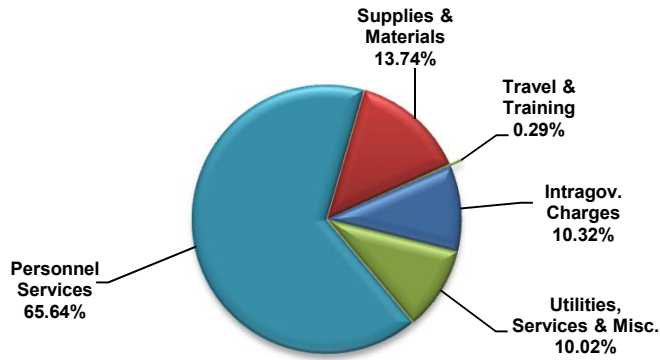
# Parks and Recreation - General Fund Operations



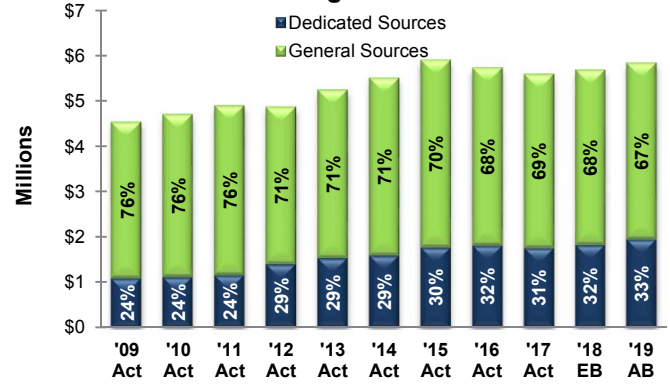
*City of Columbia*  
*Columbia, Missouri*

# Parks and Recreation - General Fund Operations

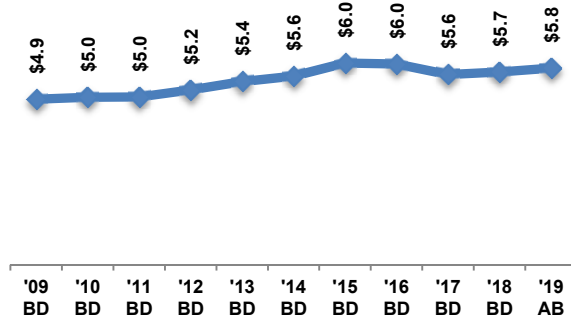
### FY 2019 Total Expenditures By Category



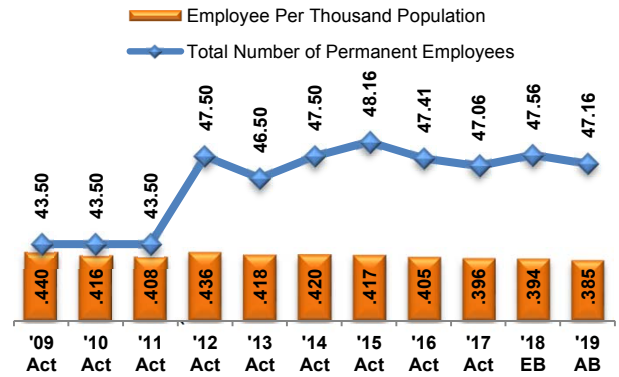
### Funding Sources



### Budgeted Expenditures (in Millions)



### Permanent Positions



## Appropriations (Where the Money Goes)

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Adopted FY 2019	\$ Change 19/18B	% Change 19/18B
Personnel Services	\$3,588,817	\$3,681,956	\$3,684,778	\$3,830,733	\$148,777	4.0%
Supplies & Materials	\$809,988	\$825,453	\$809,565	\$801,865	(\$23,588)	(2.9%)
Travel & Training	\$15,153	\$16,822	\$15,760	\$16,822	\$0	0.0%
Intragov. Charges	\$552,051	\$584,967	\$584,967	\$602,380	\$17,413	3.0%
Utilities, Services & Misc.	\$544,137	\$616,897	\$583,848	\$584,583	(\$32,314)	(5.2%)
Capital	\$82,040	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$5,592,186</b>	<b>\$5,726,095</b>	<b>\$5,678,918</b>	<b>\$5,836,383</b>	<b>\$110,288</b>	<b>1.9%</b>
<b>Summary</b>						
Operating Expenses	\$5,510,146	\$5,726,095	\$5,678,918	\$5,836,383	\$110,288	1.9%
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	
<b>Total Expenses</b>	<b>\$5,592,186</b>	<b>\$5,726,095</b>	<b>\$5,678,918</b>	<b>\$5,836,383</b>	<b>\$110,288</b>	<b>1.9%</b>

## Funding Sources (Where the Money Comes From)

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Adopted FY 2019	\$ Change 19/18B	% Change 19/18B
Grants	\$7,259	\$9,500	\$6,954	\$7,000	(\$2,500)	(26.3%)
Operating Transfer *	\$1,676,880	\$1,754,509	\$1,746,684	\$1,885,218	\$130,709	7.4%
Other Local Revenues	\$71,354	\$74,584	\$76,676	\$57,584	(\$17,000)	(22.8%)
<b>Dedicated Sources</b>	<b>\$1,755,493</b>	<b>\$1,838,593</b>	<b>\$1,830,314</b>	<b>\$1,949,802</b>	<b>\$111,209</b>	<b>6.0%</b>
General Sources	\$3,836,693	\$3,887,502	\$3,848,604	\$3,886,581	(\$921)	(0.0%)
<b>Total Funding Sources</b>	<b>\$5,592,186</b>	<b>\$5,726,095</b>	<b>\$5,678,918</b>	<b>\$5,836,383</b>	<b>\$110,288</b>	<b>1.9%</b>

\* Transfers from Parks Sales Tax and Contributions

## 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 decreased by \$32,314 and supplies and materials decreased \$23,588 due to budget cuts to help fund pay plan changes.
- 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 \$1,885,218, which is a \$138,534 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 increased \$148,777 or 4% due to pay plan changes approved by Council which includes \$15 minimum starting salary for all permanent employees, 5% pay increase and reassignment of equipment operator II positions with a CDL, move to midpoint for employees who have been in their current classification for five or more years as of March 1, 2018, and a \$0.45 per hour across the board pay increase.
- Budget cuts of \$26,611 were made to temporary salaries to keep general fund support at the FY 2018 level.
- A 0.40 FTE Marketing Specialist position was reallocated to the Community Relations Department in order to centralize this function citywide.
- Intragovernmental charges have increased by \$17,413 or 3.0%, primarily due to an increase in fees charged by Community Relations for the 0.40 FTE Marketing Specialist position that was reallocated to that budget for FY 2019 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	Adopted 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	
<b>Total Personnel</b>	<b>47.06</b>	<b>47.56</b>	<b>47.56</b>	<b>47.16</b>	<b>(0.40)</b>
Permanent Full-Time	47.06	47.56	47.56	47.16	(0.40)
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>47.06</b>	<b>47.56</b>	<b>47.56</b>	<b>47.16</b>	<b>(0.40)</b>

**Budget Detail By Division**

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Adopted FY 2019	\$ Change 19/18B	% Change 19/18B
<b>Administration</b>						
Personnel Services	\$443,524	\$450,074	\$448,430	\$445,309	(\$4,765)	(1.1%)
Supplies and Materials	\$21,835	\$26,218	\$25,598	\$26,218	\$0	0.0%
Travel and Training	\$2,509	\$4,359	\$3,000	\$3,859	(\$500)	(11.5%)
Intragovernmental Charges	\$271,045	\$299,166	\$299,166	\$327,838	\$28,672	9.6%
Utilities, Services, & Misc.	\$44,518	\$43,047	\$45,100	\$48,841	\$5,794	13.5%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$783,431</b>	<b>\$822,864</b>	<b>\$821,294</b>	<b>\$852,065</b>	<b>\$29,201</b>	<b>3.5%</b>
<b>Career Awareness &amp; Related Experience Program (CARE)</b>						
Personnel Services	\$458,539	\$479,156	\$460,360	\$468,978	(\$10,178)	(2.1%)
Supplies and Materials	\$17,248	\$17,250	\$18,200	\$18,900	\$1,650	9.6%
Travel and Training	\$132	\$300	\$300	\$300	\$0	0.0%
Intragovernmental Charges	\$632	\$882	\$882	\$843	(\$39)	(4.4%)
Utilities, Services, & Misc.	\$12,208	\$10,240	\$12,105	\$11,961	\$1,721	16.8%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$488,759</b>	<b>\$507,828</b>	<b>\$491,847</b>	<b>\$500,982</b>	<b>(\$6,846)</b>	<b>(1.3%)</b>
<b>Planning and Development</b>						
Personnel Services	\$1,649,368	\$1,707,998	\$1,726,045	\$1,820,200	\$112,202	6.6%
Supplies and Materials	\$239,198	\$233,348	\$193,270	\$193,942	(\$39,406)	(16.9%)
Travel and Training	\$5,178	\$6,177	\$6,494	\$6,677	\$500	8.1%
Intragovernmental Charges	\$70,662	\$78,368	\$78,368	\$77,710	(\$658)	(0.8%)
Utilities, Services, & Misc.	\$88,601	\$109,604	\$76,975	\$80,707	(\$28,897)	(26.4%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$2,053,007</b>	<b>\$2,135,495</b>	<b>\$2,081,152</b>	<b>\$2,179,236</b>	<b>\$43,741</b>	<b>2.0%</b>
<b>Parks Management</b>						
Personnel Services	\$1,037,386	\$1,044,728	\$1,049,943	\$1,096,246	\$51,518	4.9%
Supplies and Materials	\$531,707	\$548,637	\$572,497	\$562,805	\$14,168	2.6%
Travel and Training	\$7,334	\$5,986	\$5,966	\$5,986	\$0	0.0%
Intragovernmental Charges	\$209,712	\$206,551	\$206,551	\$195,989	(\$10,562)	(5.1%)
Utilities, Services, & Misc.	\$398,810	\$454,006	\$449,668	\$443,074	(\$10,932)	(2.4%)
Capital	\$82,040	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$2,266,989</b>	<b>\$2,259,908</b>	<b>\$2,284,625</b>	<b>\$2,304,100</b>	<b>\$44,192</b>	<b>2.0%</b>
<b>Department Totals</b>						
Personnel Services	\$3,588,817	\$3,681,956	\$3,684,778	\$3,830,733	\$148,777	4.0%
Supplies and Materials	\$809,988	\$825,453	\$809,565	\$801,865	(\$23,588)	(2.9%)
Travel and Training	\$15,153	\$16,822	\$15,760	\$16,822	\$0	0.0%
Intragovernmental Charges	\$552,051	\$584,967	\$584,967	\$602,380	\$17,413	3.0%
Utilities, Services, & Misc.	\$544,137	\$616,897	\$583,848	\$584,583	(\$32,314)	(5.2%)
Capital	\$82,040	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$5,592,186</b>	<b>\$5,726,095</b>	<b>\$5,678,918</b>	<b>\$5,836,383</b>	<b>\$110,288</b>	<b>1.9%</b>

**Authorized Personnel By Division**

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Adopted FY 2019	Position Changes
<b>Administration</b>					
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	
<b>Total Personnel</b>	<b>5.90</b>	<b>5.90</b>	<b>5.90</b>	<b>5.50</b>	<b>(0.40)</b>
Permanent Full-Time	5.90	5.90	5.90	5.50	(0.40)
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>5.90</b>	<b>5.90</b>	<b>5.90</b>	<b>5.50</b>	<b>(0.40)</b>

Authorized Personnel By Division

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Adopted FY 2019	Position Changes
<b>Career Awareness &amp; Related Experience Program (CARE)</b>					
8660 - CARE Program Supervisor	1.00	1.00	1.00	1.00	
1005 - Admin. Support Assistant	1.00	1.00	1.00	1.00	
<b>Total Personnel</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	
Permanent Full-Time	2.00	2.00	2.00	2.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	
<b>Planning and Development</b>					
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	
2303 - Sr Equipment Operator-773 ^ **	0.00	0.00	0.00	1.00	1.00
2300 - Equipment Operator II-773 ^ **	2.00	2.00	2.00	0.00	(2.00)
<b>Total Personnel</b>	<b>24.50</b>	<b>25.00</b>	<b>25.00</b>	<b>25.00</b>	
Permanent Full-Time	24.50	25.00	25.00	25.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>24.50</b>	<b>25.00</b>	<b>25.00</b>	<b>25.00</b>	
<b>Parks Management</b>					
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	
<b>Total Personnel</b>	<b>14.66</b>	<b>14.66</b>	<b>14.66</b>	<b>14.66</b>	
Permanent Full-Time	14.66	14.66	14.66	14.66	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>14.66</b>	<b>14.66</b>	<b>14.66</b>	<b>14.66</b>	
<b>Department Totals</b>					
Permanent Full-Time	47.06	47.56	47.56	47.16	(0.40)
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>47.06</b>	<b>47.56</b>	<b>47.56</b>	<b>47.16</b>	<b>(0.40)</b>

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

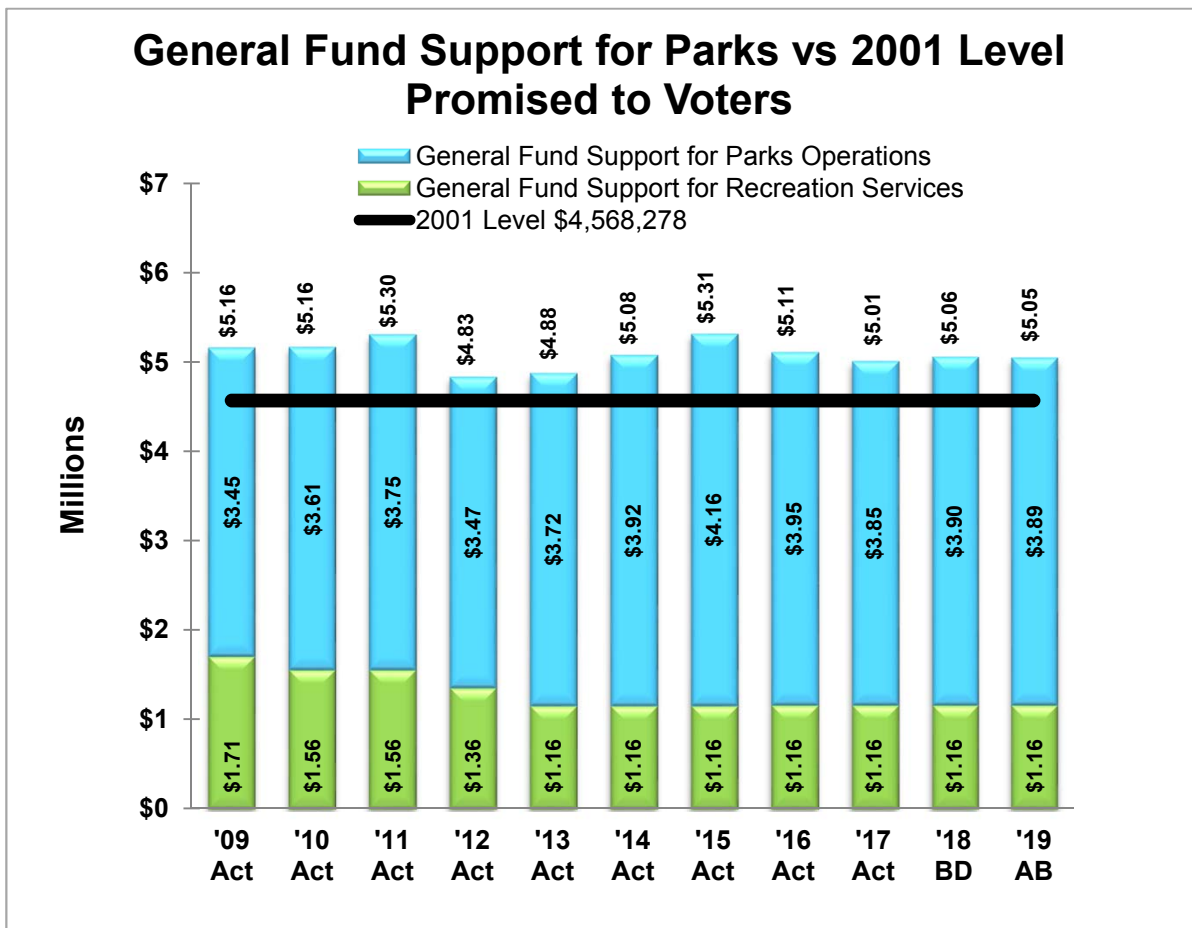
+ Due to the planned ending of the non-motorized grant in FY 2018, 0.25 FTE was transitioned to the general fund in FY 2017 and the remaining 0.50 FTE in FY 2018.

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

\*\* In FY 2019, (1) 1.00 FTE Equipment Operator II-773 was reclassified to a Senior Equipment Operator-773.

General Fund Support For Parks

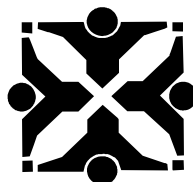
	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Adopted FY 2019
General Fund Parks Budget	\$5,592,186	\$5,726,095	\$5,678,918	\$5,836,383
Less: Grant Revenue	(\$7,259)	(\$9,500)	(\$6,954)	(\$7,000)
Less: Other Local Revenues	(\$71,354)	(\$74,584)	(\$76,676)	(\$57,584)
Less: Parks Sales Tax Transfer to General Fd.	(\$1,676,880)	(\$1,754,509)	(\$1,746,684)	(\$1,885,218)
General Fund Support for Parks	\$3,836,693	\$3,887,502	\$3,848,604	\$3,886,581
General Fund Operating Support for Rec. Services Fund	\$1,161,910	\$1,161,910	\$1,161,910	\$1,161,910
<b>Total General Fund Support for Parks and Rec.</b>	<b>\$4,998,603</b>	<b>\$5,049,412</b>	<b>\$5,010,514</b>	<b>\$5,048,491</b>
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
<b>Total FY 2001 General Fund Support for Parks &amp; Rec.</b>	<b>\$4,568,278</b>	<b>\$4,568,278</b>	<b>\$4,568,278</b>	<b>\$4,568,278</b>
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				
	<b>\$430,325</b>	<b>\$481,134</b>	<b>\$442,236</b>	<b>\$480,213</b>



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



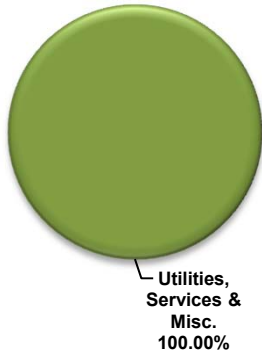
# Capital Projects Fund - Parks and Recreation Projects



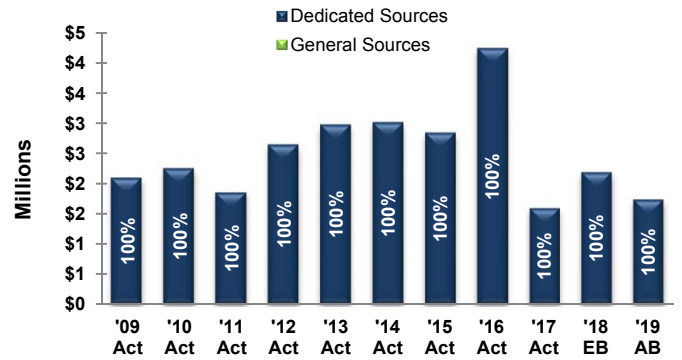
*City of Columbia*  
*Columbia, Missouri*

# Capital Projects Fund - Parks & Recreation Projects

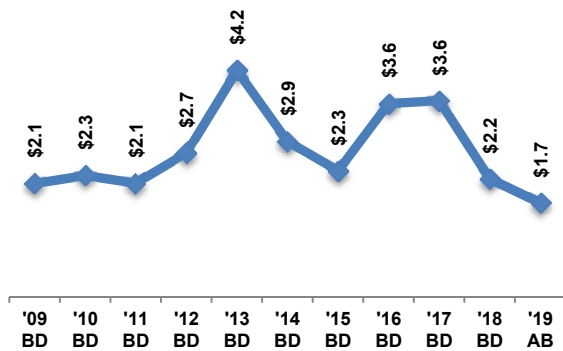
**FY 2019 Total Expenditures By Category**



**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	Adopted FY 2019	\$ Change 19/18B	% Change 19/18B
Personnel Services	\$305	\$0	\$0	\$0	\$0	
Supplies & Materials	\$829,744	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$1,966,528	\$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	
<b>Total</b>	<b>\$4,047,647</b>	<b>\$2,190,000</b>	<b>\$2,190,000</b>	<b>\$1,740,000</b>	<b>(\$450,000)</b>	<b>(20.5%)</b>
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%)
<b>Total Expenses +</b>	<b>\$4,047,647</b>	<b>\$2,190,000</b>	<b>\$2,190,000</b>	<b>\$1,740,000</b>	<b>(\$450,000)</b>	<b>(20.5%)</b>

## 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	
<b>Total Funding Sources</b>	<b>\$4,047,647</b>	<b>\$2,190,000</b>	<b>\$2,190,000</b>	<b>\$1,740,000</b>	<b>(\$450,000)</b>	<b>(20.5%)</b>

\*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.

## 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.
  - \$125,000 - Kiwanis Park Improvements
  - \$100,000 - Lions-Stephens Park Improvements
  - \$125,000 - Magnolia Falls Neighborhood Park Devlpmnt
  - \$125,000 - Oakwood Hills Park Improvements
- 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.
  - Kiwanis Park Improvements - Minimal to none. Current features exist. May increase depending on type of play equipment purchased.
  - Lions-Stephens Park Improvements - Minimal. Items exist in park already.
  - Magnolia Falls Neighborhood Park Devlpmnt - \$8,000 to \$10,000 per year for maintenance.
  - Oakwood Hills Park Improvements - Minimal as many of these features already exist.

## Authorized Personnel

Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Adopted 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	Adopted FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Future Cost	D	C
<b>Projects</b>								
<b>1 Annual Land Acq/Land Preservation 00662 [ID: 1812]</b>							2017	2017
Parks Sales Tax - 2015 Ballot	\$100,000		\$225,000	\$175,000				
<b>Total</b>	<b>\$100,000</b>		<b>\$225,000</b>	<b>\$175,000</b>				
<b>2 Annual Park Improv - Major Maint. Programs 00056 [ID: 259]</b>								
Parks Sales Tax - 2015 Ballot	\$50,000	\$140,000	\$165,000	\$165,000				
<b>Total</b>	<b>\$50,000</b>	<b>\$140,000</b>	<b>\$165,000</b>	<b>\$165,000</b>				
<b>3 City School Park Improv 00249 [ID: 257]</b>								
Parks Sales Tax - 2015 Ballot	\$30,000	\$35,000	\$35,000	\$40,000				
<b>Total</b>	<b>\$30,000</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>\$40,000</b>				
<b>4 Park Roads &amp; Parking 00242 [ID: 260]</b>								
Parks Sales Tax - 2015 Ballot	\$150,000	\$150,000	\$150,000	\$150,000				
<b>Total</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>				
<b>5 ADA Compliance Phase II 00663 [ID: 1820]</b>							2017	2017
Parks Sales Tax - 2015 Ballot	\$25,000	\$25,000	\$25,000	\$25,000				
<b>Total</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>				
<b>6 Again Street Park Improvements [ID: 1952]</b>							2020	2021
Parks Sales Tax - 2015 Ballot			\$100,000					
<b>Total</b>			<b>\$100,000</b>					
<b>7 Battle Park Phase I Development [ID: 1959]</b>							2020	2021
Parks Sales Tax - 2015 Ballot		\$70,000	\$250,000					
<b>Total</b>		<b>\$70,000</b>	<b>\$250,000</b>					
<b>8 Bear Creek Park Improvements - 00715 [ID: 2080]</b>							2018	2019
Parks Sales Tax - 2015 Ballot	\$40,000							
<b>Total</b>	<b>\$40,000</b>							
<b>9 Cosmo Rec Area: Parks Mgmt Center Improvements [ID: 457]</b>							2019	2020
Parks Sales Tax - 2015 Ballot		\$100,000	\$100,000					
<b>Total</b>		<b>\$100,000</b>	<b>\$100,000</b>					
<b>10 Cosmo-Bethel Park Improvements [ID: 1953]</b>							2019	2020
Parks Sales Tax - 2015 Ballot		\$125,000						
<b>Total</b>		<b>\$125,000</b>						
<b>11 Cosmo-Bethel Park: Small Shelter - 00731 [ID: 2117]</b>							2018	2019
Parks Sales Tax - 2015 Ballot	\$25,000							
<b>Total</b>	<b>\$25,000</b>							
<b>12 Emergency Phone Replacement - Phase II - 00717 [ID: 2081]</b>							2018	2019
Parks Sales Tax - 2015 Ballot	\$20,000							
<b>Total</b>	<b>\$20,000</b>							
<b>13 Fairview Park/Bonnie View: Phase II Improvements [ID: 309]</b>							2020	2021
Parks Sales Tax - 2015 Ballot			\$125,000					
<b>Total</b>			<b>\$125,000</b>					
<b>14 Founders Park at Flat Branch [ID: 2017]</b>							2019	2020
Unfunded		\$750,000						
<b>Total</b>		<b>\$750,000</b>						

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	Adopted FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Future Cost	D	C
<b>Projects</b>								
<b>15 Kiwanis Park Improvements - 00718 [ID: 322]</b>							2018	2019
Parks Sales Tax - 2015 Ballot	\$125,000							
<b>Total</b>	<b>\$125,000</b>							
<b>16 LAN Golf Course Improvements [ID: 324]</b>							2019	2020
GCIF		\$100,000						
<b>Total</b>		<b>\$100,000</b>						
<b>17 LED Lighting Conversion - Parking Lots - 00719 [ID: 2082]</b>							2020	2020
Parks Sales Tax - 2015 Ballot		\$25,000						
<b>Total</b>		<b>\$25,000</b>						
<b>18 Lions-Stephens Park Improvements 00668 [ID: 1264]</b>							2018	2019
Parks Sales Tax - 2015 Ballot	\$100,000							
<b>Total</b>	<b>\$100,000</b>							
<b>19 Magnolia Falls Neighborhood Park Devlpmnt - 00720 [ID: 1819]</b>							2018	2019
Parks Sales Tax - 2015 Ballot	\$125,000							
<b>Total</b>	<b>\$125,000</b>							
<b>20 MKT Wetlands/Forum Nature Area Restoration [ID: 1956]</b>							2020	2021
Parks Sales Tax - 2015 Ballot			\$80,000					
<b>Total</b>			<b>\$80,000</b>					
<b>21 Oakwood Hills Park Improvements - 00721 [ID: 1675]</b>							2018	2019
Parks Sales Tax - 2015 Ballot	\$125,000							
<b>Total</b>	<b>\$125,000</b>							
<b>22 Rock Bridge Park Improvements [ID: 1657]</b>							2019	2020
Parks Sales Tax - 2015 Ballot		\$125,000						
<b>Total</b>		<b>\$125,000</b>						
<b>23 Stephens Lake Park: Spraygrounds UV Rplcmnt 00722 [ID: 2083]</b>							2019	2019
Parks Sales Tax - 2015 Ballot	\$25,000							
<b>Total</b>	<b>\$25,000</b>							
<b>24 Strawn Park: Phase II [ID: 1637]</b>							2019	2020
Parks Sales Tax - 2015 Ballot		\$200,000						
<b>Total</b>		<b>\$200,000</b>						
<b>25 The Vinyards/El Chapparal Lake/Park Development [ID: 1950]</b>							2020	2021
Parks Sales Tax - 2015 Ballot			\$75,000					
<b>Total</b>			<b>\$75,000</b>					
<b>26 Worley St Park Improvement [ID: 1633]</b>							2019	2020
Parks Sales Tax - 2015 Ballot		\$75,000						
<b>Total</b>		<b>\$75,000</b>						
<b>27 ARC Gym/Fitness Expansion [ID: 297]</b>							2022	2023
Unfunded					\$500,000			
<b>Total</b>					<b>\$500,000</b>			
<b>28 Clary-Shy Community Park Improvements: Phase II [ID: 2030]</b>							2021	2022
Unfunded				\$350,000				
<b>Total</b>				<b>\$350,000</b>				

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

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**Parks and Recreation**

**Annual and 5 Year Capital Projects**

Funding Source	Adopted FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Future Cost	D	C
<b>Projects</b>								
<b>29 Cosmo Rec Area: Shelter Replacement [ID: 2029]</b>							2021	2022
Unfunded				\$400,000				
<b>Total</b>				<b>\$400,000</b>				
<b>30 Douglass Park: Skate Park &amp; Aquatic Facility [ID: 2085]</b>							2022	2023
Unfunded				\$250,000				
<b>Total</b>				<b>\$250,000</b>				
<b>31 Garth Nature Area Improvements [ID: 1670]</b>							2023	2023
Unfunded				\$100,000				
<b>Total</b>				<b>\$100,000</b>				
<b>32 Gates Park Development [ID: 2028]</b>							2021	2022
Unfunded				\$275,000				
<b>Total</b>				<b>\$275,000</b>				
<b>33 Rock Quarry Park Improvements [ID: 308]</b>							2021	2022
Unfunded				\$350,000				
<b>Total</b>				<b>\$350,000</b>				
<b>34 Rothwell Park Improvements [ID: 1655]</b>							2023	2023
Unfunded				\$150,000				
<b>Total</b>				<b>\$150,000</b>				
<b>35 Stephens Lake Park: E. Walnut Development [ID: 313]</b>							2022	2022
Unfunded				\$300,000				
<b>Total</b>				<b>\$300,000</b>				
<b>36 Waters-Moss - Jones &amp; White Building Renovations [ID: 1632]</b>							2023	2023
Unfunded				\$175,000				
<b>Total</b>				<b>\$175,000</b>				
<b>37 400 Meter Outdoor Track with Turf Sports Field [ID: 1919]</b>							2023	2024
Unfunded				\$600,000				
<b>Total</b>				<b>\$600,000</b>				
<b>38 Boxer Park Development [ID: 1667]</b>							2023	2024
Unfunded						\$60,000		
<b>Total</b>						<b>\$60,000</b>		
<b>39 Cosmo Rec Area: Northeast Quarry Area [ID: 1673]</b>							2023	2024
Unfunded						\$770,000		
<b>Total</b>						<b>\$770,000</b>		
<b>40 Cosmo Rec Area: Park Mgmt Center: Rpl Fab Shop [ID: 1677]</b>							2024	2025
Unfunded						\$850,000		
<b>Total</b>						<b>\$850,000</b>		
<b>41 Cosmo Rec Area: Skate Park/Roller Hockey Lights [ID: 310]</b>							2023	2024
Unfunded						\$250,000		
<b>Total</b>						<b>\$250,000</b>		
<b>42 Cosmo Rec Area: Soccer Field/Concession Imprv [ID: 283]</b>							2023	2024
Unfunded						\$295,000		
<b>Total</b>						<b>\$295,000</b>		

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	Adopted FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Future Cost	D	C
<b>Projects</b>								
<b>43 Cosmo Rec Area: Tennis Court Resurfacing [ID: 1824]</b>							<b>2024</b>	<b>2024</b>
Unfunded						\$100,000		
<b>Total</b>						<b>\$100,000</b>		
<b>44 Creek Ridge Park Development [ID: 1818]</b>							<b>2024</b>	<b>2025</b>
Unfunded						\$150,000		
<b>Total</b>						<b>\$150,000</b>		
<b>45 Forum Nature Area Improvements [ID: 1674]</b>							<b>2024</b>	<b>2025</b>
Unfunded						\$30,500		
<b>Total</b>						<b>\$30,500</b>		
<b>46 Kyd Park Development [ID: 1829]</b>							<b>2023</b>	<b>2024</b>
Unfunded						\$125,000		
<b>Total</b>						<b>\$125,000</b>		
<b>47 LOW Aquatic Facility Improvements [ID: 1680]</b>							<b>2023</b>	<b>2025</b>
Future Ballot						\$500,000		
<b>Total</b>						<b>\$500,000</b>		
<b>48 MLK Memorial &amp; Battle Garden Improvements [ID: 1679]</b>							<b>2024</b>	<b>2024</b>
Unfunded						\$100,000		
<b>Total</b>						<b>\$100,000</b>		
<b>49 Neighborhood Park Dev - Priority 1 (TBD) [ID: 1817]</b>							<b>2024</b>	<b>2025</b>
Unfunded						\$150,000		
<b>Total</b>						<b>\$150,000</b>		
<b>50 Philips/Gans: Park Development Phase III [ID: 1823]</b>							<b>2024</b>	<b>2025</b>
Unfunded						\$4,000,000		
<b>Total</b>						<b>\$4,000,000</b>		
<b>51 Shepard Park Improvements [ID: 1654]</b>							<b>2024</b>	<b>2025</b>
Unfunded						\$125,000		
<b>Total</b>						<b>\$125,000</b>		
<b>52 Smithton Park Improvements [ID: 1651]</b>							<b>2024</b>	<b>2024</b>
Unfunded						\$100,000		
<b>Total</b>						<b>\$100,000</b>		
<b>53 Stephens Lake Park: Playground Improvements [ID: 1643]</b>							<b>2024</b>	<b>2025</b>
Unfunded						\$225,000		
<b>Total</b>						<b>\$225,000</b>		
<b>54 Stephens Lake Park: SE Trailhead Improvements [ID: 1647]</b>							<b>2024</b>	<b>2025</b>
Unfunded						\$175,000		
<b>Total</b>						<b>\$175,000</b>		
<b>55 Stephens Lake Park: Spraygrounds Improvements [ID: 1644]</b>							<b>2023</b>	<b>2024</b>
Unfunded						\$175,000		
<b>Total</b>						<b>\$175,000</b>		
<b>56 Synthetic Turf - Athletic Field [ID: 1827]</b>							<b>2023</b>	<b>2024</b>
Unfunded						\$800,000		
<b>Total</b>						<b>\$800,000</b>		

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	Adopted FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Future Cost	D	C	
<b>Projects</b>									
<b>57 Twin Lakes Rec Area: Aquatic Facility-Pool [ID: 1635]</b>							<b>2024</b>	<b>2026</b>	
Unfunded						\$1,500,000			
<b>Total</b>						<b>\$1,500,000</b>			
<b>58 Westwinds Park Improvements [ID: 1639]</b>							<b>2024</b>	<b>2025</b>	
Unfunded						\$125,000			
<b>Total</b>						<b>\$125,000</b>			
<b>59 Whitegate Park Development [ID: 2086]</b>							<b>2024</b>	<b>2025</b>	
Unfunded						\$225,000			
<b>Total</b>						<b>\$225,000</b>			
<b>Trails</b>									
<b>60 Annual Trails 00673 [ID: 1813]</b>							<b>2017</b>	<b>2017</b>	
Parks Sales Tax - 2015 Ballot	\$100,000	\$100,000	\$100,000	\$100,000					
<b>Total</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>					
<b>61 Chapel Hill Connector - Perche Creek Trail [ID: 1949]</b>							<b>2019</b>	<b>2020</b>	
Parks Sales Tax - 2015 Ballot		\$325,000	\$175,000						
<b>Total</b>		<b>\$325,000</b>	<b>\$175,000</b>						
<b>62 Hinkson Creek Trail: Stephens to Clark Lane -00728 [ID: 1188]</b>							<b>2019</b>	<b>2019</b>	
Parks Sales Tax - 2015 Ballot	\$700,000	\$250,000							
<b>Total</b>	<b>\$700,000</b>	<b>\$250,000</b>							
<b>63 Perche Cr Trl Ph I: MKT to Gillespie Bridge- 00699 [ID: 427]</b>							<b>2018</b>	<b>2020</b>	
Parks Sales Tax - 2015 Ballot		\$520,000	\$500,000						
<b>Total</b>		<b>\$520,000</b>	<b>\$500,000</b>						
<b>64 MKT Bridge Replacements: #2 &amp; #10 [ID: 1816]</b>							<b>2022</b>	<b>2023</b>	
Unfunded					\$500,000				
<b>Total</b>					<b>\$500,000</b>				
<b>65 Perche Crk Trail Ph 2: Gillespie to Broadway [ID: 1285]</b>							<b>2021</b>	<b>2022</b>	
Unfunded				\$900,000					
<b>Total</b>				<b>\$900,000</b>					
<b>66 Bear Creek Trail Renovation: Creasy to Skatepark [ID: 1098]</b>							<b>2024</b>	<b>2025</b>	
Unfunded						\$1,075,000			
<b>Total</b>						<b>\$1,075,000</b>			
<b>67 Bear Creek Trail: Albert-Oakland Park to Lange [ID: 380]</b>							<b>2023</b>	<b>2024</b>	
Unfunded						\$950,000			
<b>Total</b>						<b>\$950,000</b>			
<b>68 Bear Creek Trail: Hard Surface Wash/Problem [ID: 447]</b>							<b>2023</b>	<b>2024</b>	
Unfunded					\$710,000				
<b>Total</b>					<b>\$710,000</b>				
<b>69 Bear Creek Trail: Lange to Fairgrounds [ID: 437]</b>							<b>2024</b>	<b>2025</b>	
Unfunded						\$2,600,000			
<b>Total</b>						<b>\$2,600,000</b>			

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	Adopted FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Future Cost	D	C
<b>Trails</b>								
<b>70 COLT RR Trail Ph 1: Columbia College to Vandiver [ID: 1273]</b>							2023	2024
Unfunded						\$3,000,000		
<b>Total</b>						<b>\$3,000,000</b>		
<b>71 Cosmo Park Bear Creek Boardwalk Renovation [ID: 378]</b>							2024	2025
Unfunded						\$125,000		
<b>Total</b>						<b>\$125,000</b>		
<b>72 Cosmo Park Trail-Stadium Diverging Diamond to BCT [ID: 1581]</b>							2024	2025
Unfunded						\$700,000		
<b>Total</b>						<b>\$700,000</b>		
<b>73 Cow Branch: Providence to Auburn Hills [ID: 448]</b>							2024	2025
Unfunded						\$1,820,000		
<b>Total</b>						<b>\$1,820,000</b>		
<b>74 Hinkson Creek Trail: Vandiver pedway to Colt RR [ID: 1661]</b>							2024	2024
Unfunded						\$1,300,000		
<b>Total</b>						<b>\$1,300,000</b>		
<b>75 Hominy Creek Trail: Old 63 to Green Valley [ID: 1660]</b>							2024	2025
Unfunded						\$800,000		
<b>Total</b>						<b>\$800,000</b>		
<b>76 MKT Trail: Scott Blvd Improvements [ID: 1676]</b>							2023	2024
Unfunded						\$90,000		
<b>Total</b>						<b>\$90,000</b>		
<b>77 Trail restroom: Location TBD [ID: 1648]</b>							2024	2024
Unfunded						\$100,000		
<b>Total</b>						<b>\$100,000</b>		

## Parks and Recreation Funding Source Summary

GCIF		\$100,000						
Parks Sales Tax - 2015 Ballot	\$1,740,000	\$2,265,000	\$2,105,000	\$655,000				
<b>New Funding</b>	<b>\$1,740,000</b>	<b>\$2,365,000</b>	<b>\$2,105,000</b>	<b>\$655,000</b>				<b>\$0</b>
Future Ballot								\$500,000
<b>Future Ballot</b>								<b>\$500,000</b>
Unfunded		\$750,000		\$2,575,000	\$2,985,000			\$6,515,000
<b>Unfunded</b>		<b>\$750,000</b>		<b>\$2,575,000</b>	<b>\$2,985,000</b>			<b>\$6,515,000</b>
<b>Total</b>	<b>\$1,740,000</b>	<b>\$3,115,000</b>	<b>\$2,105,000</b>	<b>\$3,230,000</b>	<b>\$2,985,000</b>			<b>\$7,015,000</b>

## Parks and Recreation Current Capital Projects

<b>Projects</b>									
1	2010 PST Land Acq: Neighbrhd Parks 00510 [ID: 1383]							2013	2013

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	Adopted FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Future Cost	D	C
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**Parks and Recreation Current Capital Projects**

**Projects**

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	Capen/Grindstone Trailhead Improvements 00457 [ID: 280]						2011	2011
6	Clyde Wilson Park Improvements - 00695 [ID: 1955]						2017	2018
7	Cosmo Rec Area: Skate Park - 00696 [ID: 2023]						2018	2018
8	Cosmo Rec Area: Bocce Courts 00666 [ID: 1992]						2017	2017
9	Cosmo Rec Area: Handball Courts - 00690 [ID: 2025]						2018	2018
10	Downtown Improvements 40074 [ID: 340]						2005	2009
11	Emergency Phone Replacement - 00697 [ID: 2024]						2018	2018
12	Jay Dix Park Improvements 00516 [ID: 1182]						2013	2013
13	Kim Scholl Memorial Bench 00619 [ID: 1975]						2015	2015
14	Maplewood Home Rehab 00638 [ID: 1974]						2015	2016
15	Norma Sutherland Smith Park: Phase II 00669 [ID: 1815]						2016	2017
16	Philips Park - Trail and Landscaping Improv.-00703 [ID: 2062]						2018	2018
17	South Regional Park - Gans/Philips Phase I 00518 [ID: 1176]						2013	2013
18	South Regional Park Planning 00350 [ID: 294]						2008	2008
19	Southeast Regional Park Tennis Complex - 00693 [ID: 1951]						2017	2018
20	Twin Lakes Recreation Area: Bathhouse Renov 00670 [ID: 1993]						2017	2017

**Trails**

21	GNM: Clark Lane West, Hinkson Trail/Pedway 00570 [ID: 1767]						2014	2018
22	GNM: County House Trl/Pedway Phase 2 West - 00569 [ID: 1742]						2016	2017
23	GNM: Shepard to Rollins Trail/Pedway 00572 [ID: 1766]						2014	2018
24	Hinkson Cr Trail: Stadium to East Campus - 00698 [ID: 1298]						2018	2018
25	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.

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	Adopted 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**

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.

Aquatic Facility [ID: 428]

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

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.

Bear Creek Trail: Lange to Fairgrounds [ID: 437]

Estimate \$1500-\$3,000 annual const

Boxer Park Development [ID: 1667]

\$10,000-\$15,000 per year for routine maintenance and repairs.

Capen/Grindstone Trailhead Improvements 00457 [ID: 280]

Depends on final plan and what amenities are included.

Chapel Hill Connector - Perche Creek Trail [ID: 1949]

Approximately \$500/year.

City School Park Improv 00249 [ID: 257]

No impact as maintenance is conducted by School District.

Clary-Shy Community Park Improvements: Phase II [ID: 2030]

Minimal impact to operations - Increased revenue based on new amenities and rental space.

Clyde Wilson Park Improvements - 00695 [ID: 1955]

Minimal impact on operations at existing park.

Co. House Trail Ph. 2 East: Stadium-Cowan [ID: 431]

\$1500-\$3000 for materials and supplies

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.

Cosmo Rec Area: Northeast Quarry Area [ID: 1673]

Biking features would require track maintenance throughout the year. Possible revenue opportunities through BMX racing.

Cosmo Rec Area: Skate Park - 00696 [ID: 2023]

Minimal impact on operations as work will improve multiple areas currently being maintained by park staff.

Cosmo Rec Area: Bocce Courts 00666 [ID: 1992]

Minimal impact to park operations - Staff currently maintains park and other amenities adjacent to bocce courts.

Cosmo Rec Area: Football Improvements [ID: 2087]

Minimal impact on operations.

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.

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	Adopted 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**

<b>Cosmo Rec Area: Park Mgmt Center: Rpl Fab Shop [ID: 1677]</b>								
Minimal. Depending on final amenities operational costs could be improved with more energy efficient structure.								
<b>Cosmo Rec Area: Parks Mgmt Center Improvements [ID: 457]</b>								
Minimal depending on improvements.								
<b>Cosmo Rec Area: RC Track Improvements [ID: 1219]</b>								
Minimal. Joint agreement for volunteer club to maintain the track.								
<b>Cosmo Rec Area: Shelter Replacement [ID: 2029]</b>								
No impact. P&R staff currently maintains the existing shelters.								
<b>Cosmo Rec Area: Skate Park Expansion [ID: 1687]</b>								
Staff currently maintains skate park, but this will add an extra \$5,000-\$10,000 for maintenance.								
<b>Cosmo Rec Area: Skate Park/Roller Hockey Lights [ID: 310]</b>								
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.								
<b>Cosmo Rec Area: Soccer Field/Concession Imprv [ID: 283]</b>								
Since the project will be addressing field improvements to existing fields the overall impact to operations should be minimal.								
<b>Cosmo Rec Area: Tennis Court Lights &amp; Shelter [ID: 1688]</b>								
Minimal to none.								
<b>Cosmo Rec Area: Tennis Court Resurfacing [ID: 1824]</b>								
Minimal Impact to park maintenance operations as staff already maintains the tennis courts								
<b>Cosmo-Bethel Park Improvements [ID: 1953]</b>								
Minimal impact as the amenities already exist within the park.								
<b>Cosmo-Bethel Park: Small Shelter - 00731 [ID: 2117]</b>								
No impact to operations								
<b>Cow Branch: Providence to Auburn Hills [ID: 448]</b>								
None, pending construction of trail.								
<b>Creek Ridge Park Development [ID: 1818]</b>								
Dependent upon amenities selected through the public improvement process. Expected costs of \$2,000 to \$4,000 annual cost for park property.								
<b>Douglass Park: Skate Park &amp; Aquatic Facility [ID: 2085]</b>								
Minimal impact. Renovations to the bathhouse will reduce maintenance and utility costs.								
<b>Downtown Improvements 40074 [ID: 340]</b>								
No impact.								
<b>Emergency Phone Replacement - 00697 [ID: 2024]</b>								
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.								
<b>Emergency Phone Replacement - Phase II - 00717 [ID: 2081]</b>								
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.								
<b>Fairview Park/Bonnie View: Phase II Improvements [ID: 309]</b>								
Anticipate annual budget impact to operations to be approximately \$5,000 - \$10,000 when Phase I and II are completed.								
<b>Forum Nature Area Improvements [ID: 1674]</b>								
Minimal.								
<b>Founders Park at Flat Branch [ID: 2017]</b>								
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.								
<b>Garth Nature Area Improvements [ID: 1670]</b>								
Minimal. Approx \$3,000 for utilities.								
<b>Gates Park Development [ID: 2028]</b>								
Dependent upon amenities selected through the public improvement process. Expected costs of \$2,000 to \$4,000 annual cost for park property.								
<b>GNM: Clark Lane West, Hinkson Trail/Pedway 00570 [ID: 1767]</b>								
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.								

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	Adopted 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**

**GNM: County House Trl/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.

**Jay Dix Park Improvements 00516 [ID: 1182]**

Additional mowing and maintenance of the Jay Dix Station area is required, but not the trail.

**Jay Dix Station - Phase II [ID: 1828]**

Additional maintenance needed to maintain the CXT restroom.

**Kim Scholl Memorial Bench 00619 [ID: 1975]**

Minimal. Low maintenance item.

**Kiwanis Park Improvements - 00718 [ID: 322]**

Minimal to none. Current features exist. May increase depending on type of play equipment purchased.

**Kyd Park Development [ID: 1829]**

Minimal impact

**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.

**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.

**Lions-Stephens Park Improvements 00668 [ID: 1264]**

Minimal. Items exist in park already.

**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.

**Magnolia Falls Neighborhood Park Devlpmnt - 00720 [ID: 1819]**

\$8,000 to \$10,000 per year for maintenance.

**Maplewood Home Rehab 00638 [ID: 1974]**

Minimal. Improvements will reduce maintenance needs.

**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.

**MKT Trail: New Restroom at Flat Branch Park [ID: 1669]**

Approx \$15,000 for routine maintenance, repairs and utilities.

**MKT Trail: Scott Blvd Improvements [ID: 1676]**

Minimal. \$3,000 for routine maintenance and utilities.

**MKT Wetlands/Forum Nature Area Restoration [ID: 1956]**

Minimal impact as improvements will reduce maintenance at Forum Nature Area.

**MLK Memorial & Battle Garden Improvements [ID: 1679]**

Minimal. Features currently exist.

**N Fork Grindstone Trail: Confluence to Eastport PK [ID: 433]**

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

**Nifong Park: Covered Tractor & Implement Structure [ID: 1671]**

Undetermined. Design of project will determine impact.

**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.

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	Adopted 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**

Oakwood Hills Park Improvements - 00721 [ID: 1675]

Minimal as many of these features already exist.

Park Roads & Parking 00242 [ID: 260]

Minimal impact on operation. May save funds currently used for lot repairs.

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/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

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	Adopted 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.

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.

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.

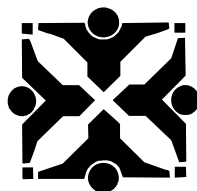
For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

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# Recreation Services

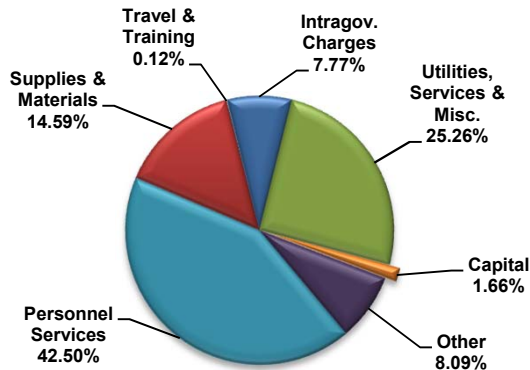
(Enterprise Fund)



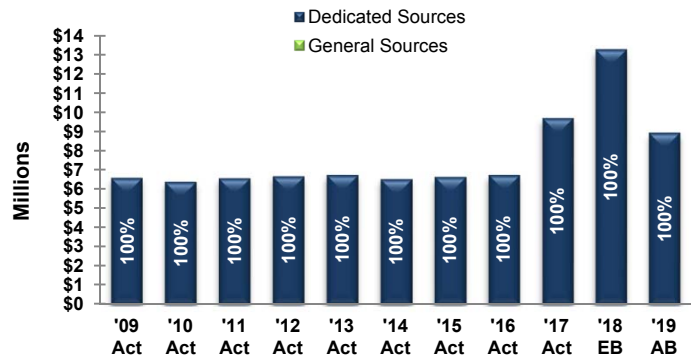
*City of Columbia*  
*Columbia, Missouri*

# Recreation Services Fund (Enterprise Fund)

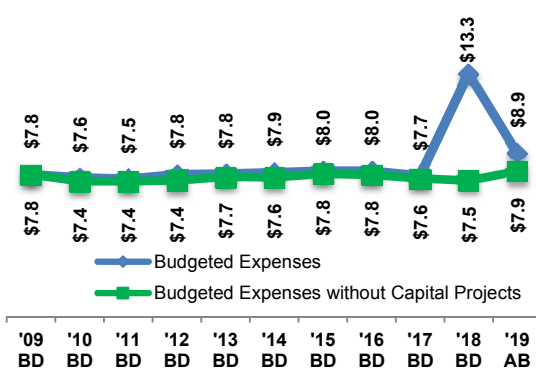
### FY 2019 Total Expenses By Category



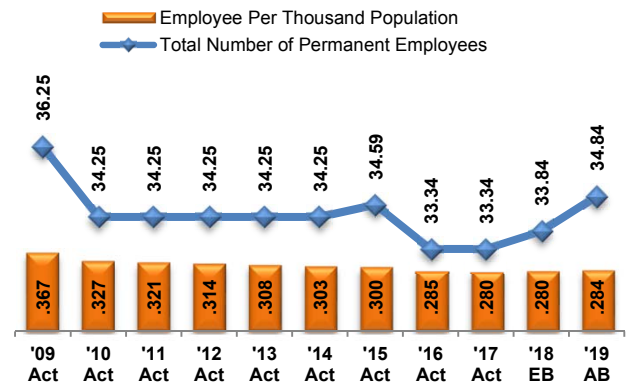
### Funding Sources



### Budgeted Expense History (in Millions)



### Permanent Positions



## Appropriations (Where the Money Goes)

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Adopted FY 2019	\$ Change 19/18B	% Change 19/18B
Personnel Services	\$3,528,097	\$3,623,547	\$3,570,126	\$3,803,200	\$179,653	5.0%
Supplies & Materials	\$1,119,116	\$1,095,138	\$1,092,631	\$1,305,911	\$210,773	19.2%
Travel & Training	\$6,869	\$11,108	\$8,908	\$11,108	\$0	0.0%
Intragov. Charges	\$720,729	\$662,742	\$662,742	\$695,619	\$32,877	5.0%
Utilities, Services & Misc.	\$1,211,927	\$7,054,833	\$7,081,903	\$2,260,010	(\$4,794,823)	(68.0%)
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%
<b>Total</b>	<b>\$7,386,480</b>	<b>\$13,295,018</b>	<b>\$13,262,697</b>	<b>\$8,948,192</b>	<b>(\$4,346,826)</b>	<b>(32.7%)</b>

### Summary

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Adopted FY 2019	\$ Change 19/18B	% Change 19/18B
Operating Expenses	\$6,371,251	\$6,602,369	\$6,571,311	\$7,075,848	\$473,479	7.2%
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%)
<b>Total Expenses</b>	<b>\$7,386,480</b>	<b>\$13,295,018</b>	<b>\$13,262,697</b>	<b>\$8,948,192</b>	<b>(\$4,346,826)</b>	<b>(32.7%)</b>

## Funding Sources (Where the Money Comes From)

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Adopted FY 2019	\$ Change 19/18B	% Change 19/18B
Grant Revenue	\$7,328	\$7,000	\$6,622	\$156,000	\$149,000	2128.6%
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	\$2,913,500	\$2,908,500	\$813,500	(\$2,100,000)	(72.1%)
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)	\$2,597,527	\$2,558,627	\$746,651	(\$1,850,876)	(71.3%)
<b>Dedicated Sources</b>	<b>\$7,386,480</b>	<b>\$13,295,018</b>	<b>\$13,262,697</b>	<b>\$8,948,192</b>	<b>(\$4,346,826)</b>	<b>(32.7%)</b>
General Sources	\$0	\$0	\$0	\$0	\$0	
<b>Total Funding Sources</b>	<b>\$7,386,480</b>	<b>\$13,295,018</b>	<b>\$13,262,697</b>	<b>\$8,948,192</b>	<b>(\$4,346,826)</b>	<b>(32.7%)</b>

# Recreation Services Fund

Fund 552x

## 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

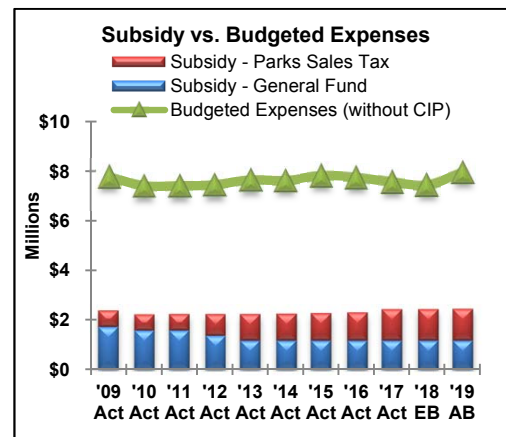
- Strengthen the three strategic plan area neighborhoods by increasing participation in outdoor and cultural activities in line with the City's Strategic Plan.
- Provide quality recreation services and well-managed facilities that provide excellent customer service and meet the needs of all patrons.
- 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 \$179,653 or 5.0%, which includes an additional \$71,862 in temporary positions to support the opening of the new Sports Fieldhouse and the Council approved pay plan changes. 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 \$32,877 or 5.0%, primarily due to an increase in the G&A fee and how it is allocated to services.
- Materials and Supplies budget increased by \$210,773 or 19.2% 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 68.0% 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	Adopted 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	
<b>Total Personnel</b>	<b>33.34</b>	<b>33.84</b>	<b>33.84</b>	<b>34.84</b>	<b>1.00</b>
Permanent Full-Time	33.34	33.84	33.84	34.84	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>33.34</b>	<b>33.84</b>	<b>33.84</b>	<b>34.84</b>	<b>1.00</b>

# Recreation Services

## Budget Detail By Division

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Adopted FY 2019	\$ Change 19/18B	% Change 19/18B
<b>Park Services</b>						
Personnel Services	\$634,253	\$661,021	\$672,557	\$732,693	\$71,672	10.8%
Supplies & Materials	\$381,912	\$413,842	\$408,817	\$413,511	(\$331)	(0.1%)
Travel & Training	\$1,135	\$386	\$2,123	\$2,123	\$1,737	450.0%
Intragovernmental Charges	\$122,694	\$118,792	\$118,792	\$88,236	(\$30,556)	(25.7%)
Utilities, Services & Misc.	\$435,725	\$555,934	\$587,916	\$565,104	\$9,170	1.6%
Capital	\$73,242	\$126,700	\$125,437	\$143,000	\$16,300	12.9%
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$1,648,961</b>	<b>\$1,876,675</b>	<b>\$1,915,642</b>	<b>\$1,944,667</b>	<b>\$67,992</b>	<b>3.6%</b>
<b>Recreation</b>						
Personnel Services	\$1,814,911	\$1,822,282	\$1,783,718	\$1,916,253	\$93,971	5.2%
Supplies & Materials	\$429,323	\$458,863	\$464,910	\$619,900	\$161,037	35.1%
Travel & Training	\$3,545	\$9,316	\$4,785	\$5,985	(\$3,331)	(35.8%)
Intragovernmental Charges	\$400,016	\$370,021	\$370,021	\$371,756	\$1,735	0.5%
Utilities, Services & Misc.	\$316,580	\$347,860	\$342,290	\$383,245	\$35,385	10.2%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$408,232	\$376,798	\$376,798	\$415,692	\$38,894	10.3%
<b>Total</b>	<b>\$3,372,607</b>	<b>\$3,385,140</b>	<b>\$3,342,522</b>	<b>\$3,712,831</b>	<b>\$327,691</b>	<b>9.7%</b>
<b>Recreation Center</b>						
Personnel Services	\$1,078,933	\$1,140,244	\$1,113,851	\$1,154,254	\$14,010	1.2%
Supplies & Materials	\$265,760	\$222,433	\$218,904	\$272,500	\$50,067	22.5%
Travel & Training	\$2,189	\$1,406	\$2,000	\$3,000	\$1,594	113.4%
Intragovernmental Charges	\$198,019	\$173,929	\$173,929	\$235,627	\$61,698	35.5%
Utilities, Services & Misc.	\$286,256	\$306,040	\$306,698	\$311,661	\$5,621	1.8%
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%
<b>Total</b>	<b>\$2,149,425</b>	<b>\$2,188,204</b>	<b>\$2,159,534</b>	<b>\$2,290,694</b>	<b>\$102,490</b>	<b>4.7%</b>
<b>Capital Projects</b>						
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	
<b>Total</b>	<b>\$215,487</b>	<b>\$5,844,999</b>	<b>\$5,844,999</b>	<b>\$1,000,000</b>	<b>(\$4,844,999)</b>	<b>(82.9%)</b>
<b>Department Totals</b>						
Personnel Services	\$3,528,097	\$3,623,547	\$3,570,126	\$3,803,200	\$179,653	5.0%
Supplies and Materials	\$1,119,116	\$1,095,138	\$1,092,631	\$1,305,911	\$210,773	19.2%
Travel and Training	\$6,869	\$11,108	\$8,908	\$11,108	\$0	0.0%
Intragovernmental Charges	\$720,729	\$662,742	\$662,742	\$695,619	\$32,877	5.0%
Utilities, Services, & Misc.	\$1,211,927	\$7,054,833	\$7,081,903	\$2,260,010	(\$4,794,823)	(68.0%)
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%
<b>Total</b>	<b>\$7,386,480</b>	<b>\$13,295,018</b>	<b>\$13,262,697</b>	<b>\$8,948,192</b>	<b>(\$4,346,826)</b>	<b>(32.7%)</b>

# Recreation Services

## Authorized Positions By Division

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Adopted FY 2019	Position Changes
<b>Park Services</b>					
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
<b>Total Personnel</b>	<b>8.34</b>	<b>8.34</b>	<b>8.34</b>	<b>9.34</b>	<b>1.00</b>
Permanent Full-Time	8.34	8.34	8.34	9.34	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>8.34</b>	<b>8.34</b>	<b>8.34</b>	<b>9.34</b>	<b>1.00</b>
<b>Recreation</b>					
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	
<b>Total Personnel</b>	<b>15.50</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	
Permanent Full-Time	15.50	16.00	16.00	16.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>15.50</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	
<b>Recreation Center</b>					
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	
<b>Total Personnel</b>	<b>9.50</b>	<b>9.50</b>	<b>9.50</b>	<b>9.50</b>	
Permanent Full-Time	9.50	9.50	9.50	9.50	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>9.50</b>	<b>9.50</b>	<b>9.50</b>	<b>9.50</b>	
<b>Department Totals</b>					
Permanent Full-Time	33.34	33.84	33.84	34.84	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>33.34</b>	<b>33.84</b>	<b>33.84</b>	<b>34.84</b>	<b>1.00</b>

\* 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 country 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.
- \$150,000 - Clary-Shy Community Park Improvements
- \$50,000 LOW Golf Course Improvements

## Fiscal Impact

- Philips Park Improvements - 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.
- Clary-Shy Community Park Improvements - Minimal increase to utility costs and maintenance expense.
- LOW Golf Course Improvements - Small reduction in costs associated with maintenance of each bunker.

## Recreation Services

## Annual and 5 Year Capital Projects

Funding Source	Adopted FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Future Cost	D	C
<b>Recreation Services</b>								
<b>1 Clary-Shy Community Park Improvements - RS089 [ID: 1825]</b>							2017	2018
Grant	\$150,000							
<b>Total</b>	<b>\$150,000</b>							
<b>2 LOW Golf Course Improvements - RS091 [ID: 323]</b>							2018	2019
GCIF	\$50,000							
<b>Total</b>	<b>\$50,000</b>							
<b>3 Philips Park Improvements - RS092 [ID: 1957]</b>							2018	2019
Parks Sales Tax - 2015 Ballot	\$800,000							
<b>Total</b>	<b>\$800,000</b>							
<b>4 Cosmo Rec Area: Rainbow Softball Center RS086 [ID: 1994]</b>							2022	2022
Unfunded				\$500,000				
<b>Total</b>				<b>\$500,000</b>				

### Recreation Services Funding Source Summary

GCIF	\$50,000							
Grant	\$150,000							
Parks Sales Tax - 2015 Ballot	\$800,000							
<b>New Funding</b>	<b>\$1,000,000</b>						<b>\$0</b>	
Unfunded				\$500,000				
<b>Unfunded</b>				<b>\$500,000</b>			<b>\$0</b>	
<b>Total</b>	<b>\$1,000,000</b>			<b>\$500,000</b>			<b>\$0</b>	

### Recreation Services Current Capital Projects

1	Antimi Sports Complex: Field Improvements - RS087 [ID: 1249]	2017	2018
2	ARC - Security System Improvements - RS088 [ID: 2063]	2018	2018
3	LOW Driving Range Construction RS085 [ID: 306]	2017	2017
4	Sports Field House - RS090 [ID: 1217]	2016	2017

### Recreation Services Impact of Capital Projects

Antimi Sports Complex: Field Improvements - RS087 [ID: 1249]	Minimal.
ARC - Security System Improvements - RS088 [ID: 2063]	Minimal impact to operations as the ARC already utilizes a camera security system inside the building.
Clary-Shy Community Park Improvements - RS089 [ID: 1825]	Minimal impact to operations - Costs could include utility costs and facility maintenance.
Cosmo Rec Area: Rainbow Softball Center RS086 [ID: 1994]	Minimal impact as staff already operates the facility.
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.
LOW Golf Course Improvements - RS091 [ID: 323]	Minimal. Small reduction in cost associated with the maintenance of each bunker.

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.

**Recreation Services**

**Annual and 5 Year Capital Projects**

Funding Source	Adopted FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Future Cost	D	C
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**Recreation Services Impact of Capital Projects**

**Recreation Services**

Philips Park Improvements - RS092 [ID: 1957]

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

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.

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.



**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
<b>Total</b>	<b>\$574,565</b>	<b>\$18,234</b>	<b>\$592,799</b>

**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
<b>Total</b>	<b>\$637,205</b>	<b>\$53,695</b>	<b>\$690,900</b>

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

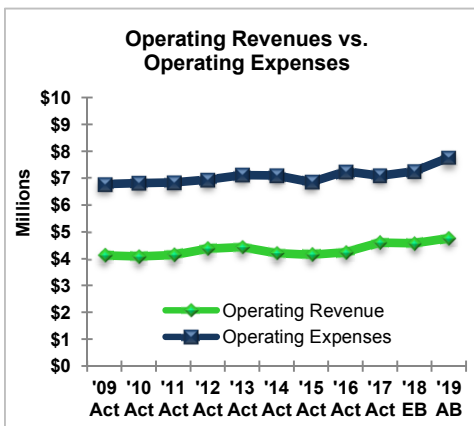
Council approved the Sports Fieldhouse Project with a project budget of \$3,950,000. Staff had anticipated fundraising through options such as sponsorships and donations to bridge the gap between funds available and the low bid. Unfortunately, rising steel costs impacted the bids for the sports fieldhouse 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
<b>Total</b>	<b><u>\$1,058,230</u></b>	<b><u>\$141,770</u></b>	<b><u>\$1,200,000</u></b>

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

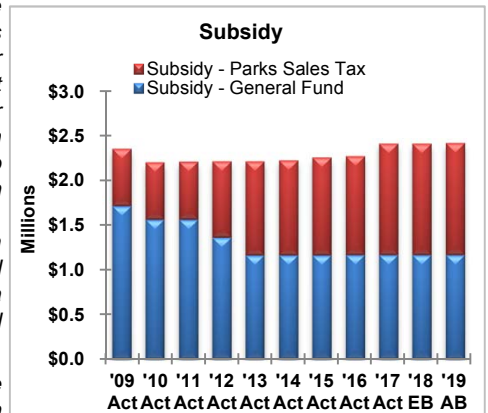
	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Adopted FY 2019
<b>Operating Revenues:</b>				
Activity Fees	\$3,191,826	\$3,168,500	\$3,135,000	\$3,250,000
User Fees	\$130,774	\$141,500	\$131,150	\$146,500
Golf Improvement User Fee	\$56,338	\$62,000	\$60,000	\$62,000
Capital User Fee	\$32,998	\$30,000	\$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
<b>Total Operating Revenues</b>	<b>\$4,599,854</b>	<b>\$4,570,800</b>	<b>\$4,566,725</b>	<b>\$4,764,350</b>
<b>Operating Expenses:</b>				
Personnel Services	\$3,528,097	\$3,623,547	\$3,570,126	\$3,803,200
Supplies & Materials	\$1,076,995	\$1,095,138	\$1,092,631	\$1,305,911
Travel & Training	\$6,869	\$11,108	\$8,908	\$11,108
Intragovernmental Charges	\$720,729	\$662,742	\$662,742	\$695,619
Utilities, Services & Other Misc.	\$1,038,561	\$1,209,834	\$1,236,904	\$1,260,010
Depreciation	\$719,449	\$684,950	\$684,950	\$684,950
<b>Total Operating Expenses</b>	<b>\$7,090,700</b>	<b>\$7,287,319</b>	<b>\$7,256,261</b>	<b>\$7,760,798</b>
<b>Operating Income (Loss)</b>	<b>(\$2,490,846)</b>	<b>(\$2,716,519)</b>	<b>(\$2,689,536)</b>	<b>(\$2,996,448)</b>
<b>Non-Operating Revenues:</b>				
Investment Revenue	(\$33,772)	\$31,116	\$31,116	\$31,116
Revenue from Other Government Units - Operating	\$7,328	\$7,000	\$6,622	\$6,000
Revenue from Other Government Units - CIP	\$0	\$25,000	\$25,000	\$150,000
Misc. Non-Operating Revenue	\$536,105	\$770,964	\$786,996	\$27,464
<b>Total Non-Operating Revenues</b>	<b>\$509,661</b>	<b>\$834,080</b>	<b>\$849,734</b>	<b>\$214,580</b>
<b>Non-Operating Expenses:</b>				
Interest Expense	\$928	\$0	\$0	\$38,894
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Loss on Disposal of Assets	\$0	\$0	\$0	\$0
<b>Total Non-Operating Expenses</b>	<b>\$928</b>	<b>\$0</b>	<b>\$0</b>	<b>\$38,894</b>
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$508,733</b>	<b>\$834,080</b>	<b>\$849,734</b>	<b>\$175,686</b>
<b>Income (Loss) Before Transfers</b>	<b>(\$1,982,113)</b>	<b>(\$1,882,439)</b>	<b>(\$1,839,802)</b>	<b>(\$2,820,762)</b>
Transfers In - Other	\$59,761	\$18,500	\$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
<b>Total Transfers In</b>	<b>\$4,593,872</b>	<b>\$5,317,611</b>	<b>\$5,312,611</b>	<b>\$3,222,611</b>
Transfers Out - RFUFE/RGCIF/RRCIF to CIP	\$0	\$0	\$0	\$0
Transfers Out - Other	\$0	\$0	\$0	\$0
<b>Total Transfers and Contributions</b>	<b>\$4,593,872</b>	<b>\$5,317,611</b>	<b>\$5,312,611</b>	<b>\$3,222,611</b>
<b>Change in Net Position</b>	<b>\$2,611,759</b>	<b>\$3,435,172</b>	<b>\$3,472,809</b>	<b>\$401,849</b>
Net Position - Beginning	\$14,509,164	\$17,120,923	\$20,556,095	\$24,028,904
<b>Net Position - Ending</b>	<b>\$17,120,923</b>	<b>\$20,556,095</b>	<b>\$24,028,904</b>	<b>\$24,430,753</b>

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**

	<b>Actual FY 2017</b>	<b>Adj. Budget FY 2018</b>	<b>Estimated FY 2018</b>	<b>Adopted FY 2019</b>
<b>Financial Sources (Unrestricted)</b>				
Interest	(\$33,772)	\$31,116	\$31,116	\$31,116
Less: GASB 31 Interest Adjustment	\$53,465	\$0	\$0	\$0
Grants	\$7,328	\$7,000	\$6,622	\$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	\$27,464	\$44,396	\$28,964
<b>Total Financial Sources Before Transfers</b>	<b>\$4,447,870</b>	<b>\$4,401,380</b>	<b>\$4,425,309</b>	<b>\$4,590,430</b>
Transfers In - Other	\$59,761	\$18,500	\$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
<b>Total Financial Sources (for operations)</b>	<b>\$6,911,742</b>	<b>\$6,823,991</b>	<b>\$6,842,920</b>	<b>\$7,013,041</b>
<b>Financial Uses of Unrestricted Cash</b>				
Personnel Services	\$3,528,097	\$3,623,547	\$3,570,126	\$3,803,200
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	1,095,138	1,092,631	1,305,911
Travel & Training	\$6,869	\$11,108	\$8,908	\$11,108
Intragovernmental Charges	\$720,729	\$662,742	\$662,742	\$695,619
Utilities, Services & Other Misc.	\$1,038,561	1,209,834	1,236,904	1,260,010
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
<b>Total Financial Uses (for operations)</b>	<b>\$6,287,886</b>	<b>\$6,723,069</b>	<b>\$6,690,748</b>	<b>\$7,153,848</b>
<b>Financial Sources Over/(Under) Uses</b>	<b>\$623,856</b>	<b>\$100,922</b>	<b>\$152,172</b>	<b>(\$140,807)</b>
<b>Unassigned Cash Reserve</b>				
Beginning Unassigned Cash Reserve		\$1,366,634	\$1,366,634	\$1,518,806
Financial Sources Over/(Under) Uses		\$100,922	\$152,172	(\$140,807)
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			
<b>Projected Unassigned Cash Reserve</b>	<b>\$1,366,634</b>	<b>\$1,467,556</b>	<b>\$1,518,806</b>	<b>\$1,377,999</b>
Budgeted Oper Exp w/o Depreciation	\$6,711,856	\$6,596,250	\$6,596,250	\$7,075,848
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
<b>Total Budgeted Financial Uses</b>	<b>\$6,786,856</b>	<b>\$6,716,950</b>	<b>\$6,716,950</b>	<b>\$7,153,848</b>
Less Ent Revenue used for current year CIP	\$0	\$0	\$0	\$0
<b>Total Budgeted Financial Uses for Operations</b>	<b>\$6,786,856</b>	<b>\$6,716,950</b>	<b>\$6,716,950</b>	<b>\$7,153,848</b>
	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	<b>\$1,357,371</b>	<b>\$1,343,390</b>	<b>\$1,343,390</b>	<b>\$1,430,770</b>
Next Year Capital Projects Ent Revenue	\$0	\$0	\$0	\$0
<b>Budgeted Cash Reserve Target</b>	<b>\$1,357,371</b>	<b>\$1,343,390</b>	<b>\$1,343,390</b>	<b>\$1,430,770</b>
<b>Above/(Below) Budgeted Cash Target Reserve</b>	<b>\$9,263</b>	<b>\$124,166</b>	<b>\$175,416</b>	<b>(\$52,771)</b>

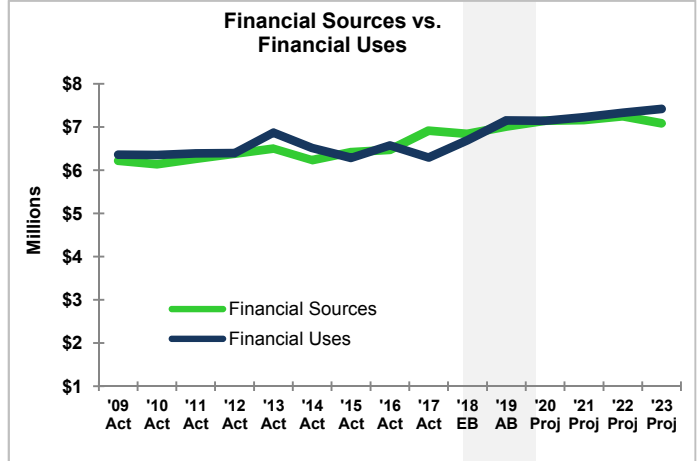
## Summary of Financial Sources and Uses Recreation Services Fund

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
<b>\$4,716,980</b>	<b>\$4,716,980</b>	<b>\$4,806,772</b>	<b>\$4,806,772</b>
\$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
<b>\$7,144,591</b>	<b>\$7,154,591</b>	<b>\$7,249,383</b>	<b>\$7,084,383</b>

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.

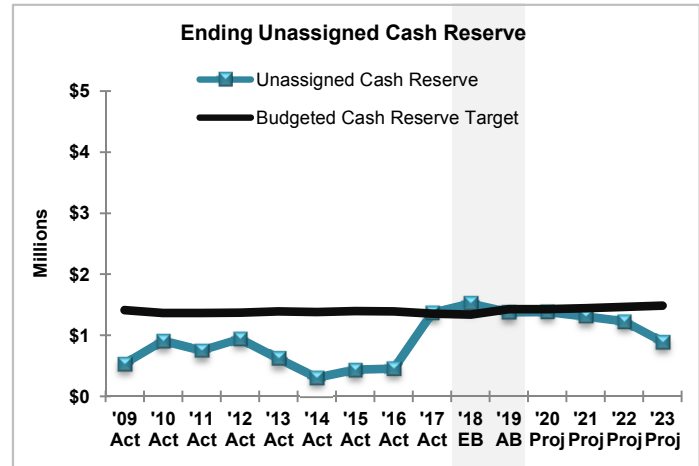
This statement takes information from the Revenues, Expenses, and Changes in Fund Net Position Statement and subtracts out non-cash items (depreciation, loss on disposal of fixed assets, and GASB adjustments for interest revenue, pensions, and vacation liabilities). This statement also includes capital 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.

\$3,778,361	\$3,853,928	\$3,931,008	\$4,009,630
\$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
\$713,889	\$682,900	\$705,198	\$732,746
\$1,271,826	\$1,313,602	\$1,356,918	\$1,401,840
\$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
<b>\$7,140,107</b>	<b>\$7,227,119</b>	<b>\$7,331,061</b>	<b>\$7,419,020</b>
<b>\$4,484</b>	<b>(\$72,528)</b>	<b>(\$81,678)</b>	<b>(\$334,637)</b>



For the ten year period total financial sources have been below financial uses for all years except FY 2015, FY 2017, FY 2018 and FY 2020. 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.

\$1,377,999	\$1,382,483	\$1,309,955	\$1,228,277
\$4,484	(\$72,528)	(\$81,678)	(\$334,637)
<b>\$1,382,483</b>	<b>\$1,309,955</b>	<b>\$1,228,277</b>	<b>\$893,640</b>
\$7,035,107	\$7,122,119	\$7,291,061	\$7,469,020
(\$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
<b>\$7,140,107</b>	<b>\$7,227,119</b>	<b>\$7,331,061</b>	<b>\$7,419,020</b>
\$0	\$0	\$0	\$0
<b>\$7,140,107</b>	<b>\$7,227,119</b>	<b>\$7,331,061</b>	<b>\$7,419,020</b>
x 20%	x 20%	x 20%	x 20%
<b>\$1,428,021</b>	<b>\$1,445,424</b>	<b>\$1,466,212</b>	<b>\$1,483,804</b>
\$0	\$0	\$0	\$0
<b>\$1,428,021</b>	<b>\$1,445,424</b>	<b>\$1,466,212</b>	<b>\$1,483,804</b>
<b>(\$45,538)</b>	<b>(\$135,469)</b>	<b>(\$237,935)</b>	<b>(\$590,164)</b>



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 and FY 2018 due to fee increases applied to Golf, Adapted Recreation, Aquatics, ARC, Special Event Concessions, Day Camp Programs, Picnic Shelter and Riechmann Pavilion Rentals. The unassigned cash reserve falls below target in FY 2019 to FY 2023 due to pay plan changes approved by Council. Adjustments will need to be made in future years to get funds above target. 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.

# Recreation Services Fund

## Cost Recovery

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Adopted FY 2019
<b>Sports / Concessions / Field House (5520 &amp; 5521)</b>				
Program Revenues	\$516,088	\$569,400	\$547,930	\$629,450
Program and Maint Expenses	\$960,156	\$1,137,245	\$1,158,364	\$1,438,673
Sources Over/(Under) Uses	<b>(\$444,068)</b>	<b>(\$567,845)</b>	<b>(\$610,434)</b>	<b>(\$809,223)</b>
Percent of Costs Recovered	54%	50%	47%	44%
Goal	60%	55%	55%	55%
<b>Aquatics / Outdoor (5540)</b>				
Program Revenues	\$277,324	\$205,500	\$235,500	\$235,500
Program Expenses	\$575,643	\$643,442	\$621,578	\$636,493
Sources Over/(Under) Uses	<b>(\$298,319)</b>	<b>(\$437,942)</b>	<b>(\$386,078)</b>	<b>(\$400,993)</b>
Percent of Costs Recovered	48%	32%	38%	37%
Goal	45%	45%	45%	45%
<b>Golf (5550)</b>				
Program Revenues	\$1,192,351	\$1,231,500	\$1,240,030	\$1,264,000
Program Expenses	\$1,202,259	\$1,226,474	\$1,275,689	\$1,277,153
Sources Over/(Under) Uses	<b>(\$9,908)</b>	<b>\$5,026</b>	<b>(\$35,659)</b>	<b>(\$13,153)</b>
Percent of Costs Recovered	99%	100%	97%	99%
Goal	90%	90%	90%	100%
<b>Senior Adult (5573)</b>				
Program Revenues	\$25,492	\$20,000	\$20,000	\$26,000
Program Expenses	\$67,823	\$76,350	\$74,511	\$75,595
Sources Over/(Under) Uses	<b>(\$42,331)</b>	<b>(\$56,350)</b>	<b>(\$54,511)</b>	<b>(\$49,595)</b>
Percent of Costs Recovered	38%	26%	27%	34%
Goal	15%	25%	25%	25%
<b>Oak Tours (5574)</b>				
Program Revenues	\$53,695	\$40,000	\$45,000	\$45,000
Program Expenses	\$73,549	\$64,242	\$62,878	\$70,912
Sources Over/(Under) Uses	<b>(\$19,854)</b>	<b>(\$24,242)</b>	<b>(\$17,878)</b>	<b>(\$25,912)</b>
Percent of Costs Recovered	73%	62%	72%	63%
Goal	85%	85%	85%	85%
<b>Special Olympics/Adaptive (5571 &amp; 5576)</b>				
Program Revenues	\$30,359	\$41,300	\$34,000	\$42,300
Program Expenses	\$163,086	\$175,930	\$165,207	\$172,420
Sources Over/(Under) Uses	<b>(\$132,727)</b>	<b>(\$134,630)</b>	<b>(\$131,207)</b>	<b>(\$130,120)</b>
Percent of Costs Recovered	19%	23%	21%	25%
Goal	21%	23%	23%	23%
<b>Classes / Special Events (5575)</b>				
Program Revenues	\$217,571	\$219,500	\$223,622	\$223,500
Program Expenses	\$308,245	\$309,151	\$304,120	\$320,444
Sources Over/(Under) Uses	<b>(\$90,674)</b>	<b>(\$89,651)</b>	<b>(\$80,498)</b>	<b>(\$96,944)</b>
Percent of Costs Recovered	71%	71%	74%	70%
Goal	50%	68%	68%	68%
<b>Community Recreation (5530)</b>				
Program Revenues	\$41,178	\$45,000	\$40,000	\$45,000
Program Expenses	\$411,891	\$446,802	\$424,661	\$459,753
Sources Over/(Under) Uses	<b>(\$370,713)</b>	<b>(\$401,802)</b>	<b>(\$384,661)</b>	<b>(\$414,753)</b>
Percent of Costs Recovered	10%	10%	9%	10%
Goal	8%	10%	10%	10%
<b>ARC (56xx)</b>				
Program Revenues	\$1,966,190	\$1,908,000	\$1,900,048	\$1,938,500
Program Expenses	\$1,765,433	\$1,838,052	\$1,809,382	\$1,912,042
Sources Over/(Under) Uses	<b>\$200,757</b>	<b>\$69,948</b>	<b>\$90,666</b>	<b>\$26,458</b>
Percent of Costs Recovered	111%	104%	105%	101%
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	<b>Sports / Concessions / Field House*</b> •FY 2020 - 1% •FY 2022 - 2%
\$1,549,281	\$1,561,978	\$1,601,423	\$1,643,017	
<b>(\$827,381)</b>	<b>(\$840,078)</b>	<b>(\$865,173)</b>	<b>(\$906,767)</b>	
47%	46%	46%	45%	
55%	55%	55%	55%	
\$237,850	\$237,850	\$242,597	\$242,597	<b>Aquatics / Outdoor*</b> •FY 2020 - 1% •FY 2022 - 2%
\$653,536	\$671,116	\$689,252	\$707,967	
<b>(\$415,686)</b>	<b>(\$433,266)</b>	<b>(\$446,655)</b>	<b>(\$465,370)</b>	
36%	35%	35%	34%	
45%	45%	45%	45%	
\$1,276,600	\$1,276,600	\$1,302,052	\$1,302,052	<b>Golf**</b> •FY 2020 - 1% •FY 2022 - 2%
\$1,306,376	\$1,284,361	\$1,312,643	\$1,341,665	
<b>(\$29,776)</b>	<b>(\$7,761)</b>	<b>(\$10,591)</b>	<b>(\$39,613)</b>	
98%	99%	99%	97%	
100%	100%	100%	100%	
\$26,000	\$26,000	\$26,000	\$26,000	<b>Senior Adult</b> •No forecasted fee adjustments
\$77,210	\$78,863	\$80,554	\$82,286	
<b>(\$51,210)</b>	<b>(\$52,863)</b>	<b>(\$54,554)</b>	<b>(\$56,286)</b>	
34%	33%	32%	32%	
25%	25%	25%	25%	
\$45,000	\$45,000	\$45,000	\$45,000	<b>Oak Tours</b> •No forecasted fee adjustments
\$72,416	\$73,955	\$75,528	\$77,139	
<b>(\$27,416)</b>	<b>(\$28,955)</b>	<b>(\$30,528)</b>	<b>(\$32,139)</b>	
62%	61%	60%	58%	
85%	85%	85%	85%	
\$42,300	\$42,300	\$42,300	\$42,300	<b>Special Olympics / Adaptive</b> •No forecasted fee adjustments
\$175,922	\$179,496	\$183,144	\$186,871	
<b>(\$133,622)</b>	<b>(\$137,196)</b>	<b>(\$140,844)</b>	<b>(\$144,571)</b>	
24%	24%	23%	23%	
23%	23%	23%	23%	
\$225,540	\$225,540	\$229,660	\$229,660	<b>Classes / Special Events*</b> •FY 2020 - 1% •FY 2022 - 2%
\$367,428	\$375,538	\$383,847	\$392,362	
<b>(\$141,888)</b>	<b>(\$149,998)</b>	<b>(\$154,187)</b>	<b>(\$162,702)</b>	
61%	60%	60%	59%	
68%	68%	68%	68%	
\$45,450	\$45,450	\$46,359	\$46,359	<b>Community Recreation*</b> •FY 2020 - 1% •FY 2022 - 2%
\$469,925	\$480,347	\$491,024	\$501,969	
<b>(\$424,475)</b>	<b>(\$434,897)</b>	<b>(\$444,665)</b>	<b>(\$455,610)</b>	
10%	9%	9%	9%	
10%	10%	10%	10%	
\$1,954,060	\$1,954,060	\$1,992,052	\$1,992,052	<b>ARC*</b> •FY 2020 - 1% •FY 2022 - 2%
\$1,955,312	\$2,000,290	\$2,047,294	\$2,096,790	
<b>(\$1,252)</b>	<b>(\$46,230)</b>	<b>(\$55,242)</b>	<b>(\$104,738)</b>	
100%	98%	97%	95%	
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

			FY 2018	FY 2019	
	Chapter/ Section	Date Last Changed	Fee	Fee	Effective Date
<b>Activities/Classes:</b>			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"> <li>- Children (17 and under)</li> <li>- Adults</li> </ul> <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"> <li>- Day camp (per person, per one week session) includes \$7.50 user fee</li> <li>*FY17 - changed from 2 week to 1 week camp sessions, no weekly Camp Registration Fee; Fee to Secure Spots</li> <li>- Day camp - Escapade week (per person) includes \$7.50 user fee</li> <li>- Day camp - Sunrise/Sunset</li> <li>- "School's Out" camp at the ARC, includes \$4.05 user fee</li> </ul>		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	
<b>Team activities:</b>	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	
<b>Golf Courses:</b>	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	
<b>Greens fees for 18-holes - (includes \$.75 user fee &amp; \$1.25 GCIF)</b>					
<b>Adult (18 - 59) and Senior (60 &amp; older):</b>					
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	
<b>(March 1 - October 31)</b>					
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	
<b>(March 1 - October 31)</b>					
Super twilight rate - 6:00 p.m. to close					
- Super twilight weekday play		10-01-17	\$14.00	\$14.00	
- Super twilight weekend and holiday play		10-01-17	\$14.00	\$14.00	
<b>(November 1 - February 28)</b>					
<b>Winter Green Fees:</b>					
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	
<b>Year Round Fee</b>					
<b>Junior (17 &amp; under)</b>					
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	
<b>Greens fees for 9 holes</b>					
<b>Adult (18-59) and Senior (60 and older):</b>					
Monday - Friday rate; excludes holidays					
<b>Adult 9-hole weekday play:</b>					
- 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	
<b>Senior 9-hole weekday play:</b>					
- 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	
<b>(March 1 - October 31)</b>					
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	
<b>(November 1 - February 28)</b>					
<b>Winter Green Fees:</b>					
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
<b>Golf Courses (continued):</b>					
Season Pass - Valid one year from date of purchase					
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	
<b>Golf Cart Fees - Course Owned:</b>					
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)					
<b>Golf Cart Fees - Private Owned:</b>					
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	
<b>Outdoor aquatics:</b>					
Admission fees to municipal outdoor swimming facilities	17-161(d)				
<b>Albert-Oakland Family Aquatic Center:</b>					
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	
<b>Lake of the Woods; Little Mates Cove:</b>					
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	Effective Date
			Fee	Fee	
<b>Douglass Family Aquatic Center:</b>					
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: \$1.00 per person over 50		10-01-16	\$92-\$300	\$92-\$300	
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	
<b>OAK Tours/Senior Plus Programs:</b>	17-161(e)				
Any senior adult participating in OAK Tours will be required to pay an annual fee.					
<b>Hillcrest Community Center (HCC) and Oak Tours Fees</b>					
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	
<b>Rental fees:</b>	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
<b>Vendor fees:</b>		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).					
<b>Non-food vendor fee:</b>		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.					
<b>Food vendor fee:</b> for parks and recreation sponsored event		10-01-12	15% of gross sales	15% of gross sales	
<b>Non-food booth (12' x 12') fee:</b>		10-01-12	\$0-\$200	\$0-\$200	
<b>Armory Sports Center:</b>	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	
<b>Athletic Field Rentals:</b>	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
<b>Athletic Field Rentals (continued):</b>					
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	
<b>Transportation charges:</b>	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.					
<b>Special Events/Special Use Fees:</b>	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	
<b>Park facilities:</b>	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	
<b>Ticketed special event fees:</b>	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
<b>Activity &amp; Recreation Center (ARC):</b>					
Annual and multiple (20) pass membership fees include certain basic aquatic/land exercise classes as determined by parks and recreation director.					
<b>Admission Fees:</b>					
Youth (1 and under)		09-18-03	Free	Free	
<b>Youth rates (Ages 2—17):</b>					
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	
<b>Adult rates (ages 18—59):</b>					
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	
<b>Activity &amp; Recreation Center (continued):</b>					
<b>Senior rates (Ages 60 and over):</b>					
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	
<b>Family groups:</b>					
<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>					
<b>Family rates:</b>					
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	
<b>Activity &amp; Recreation Center (continued):</b>					
<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
<b>Activity &amp; Recreation Center (continued):</b>					
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	
<b>Recreation facility use charge:</b>					
	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	
<b>Columbia Sports Fieldhouse</b>					
<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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# Parks Sales Tax Fund

(Special Revenue Fund)



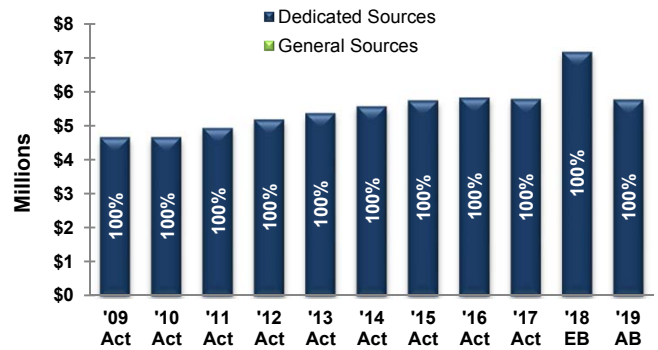
*City of Columbia*  
*Columbia, Missouri*

# Parks Sales Tax Fund (Special Revenue Fund)

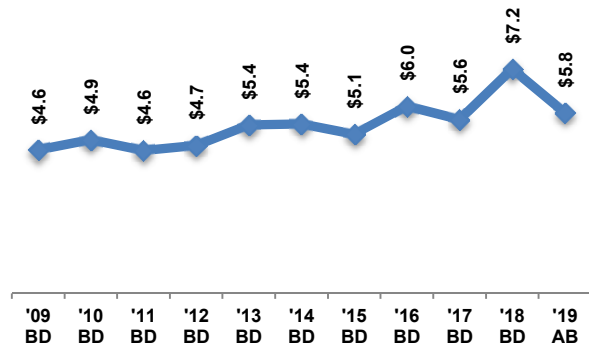
**FY 2019 Total Expenditures By Category**



**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	Adopted 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	\$5,672,419	(\$1,481,466)	(20.7%)
<b>Total</b>	<b>\$5,567,883</b>	<b>\$7,182,656</b>	<b>\$7,182,656</b>	<b>\$5,782,969</b>	<b>(\$1,399,687)</b>	<b>(19.5%)</b>
<b>Summary</b>						
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	\$5,672,419	(\$1,481,466)	(20.7%)
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$5,567,883</b>	<b>\$7,182,656</b>	<b>\$7,182,656</b>	<b>\$5,782,969</b>	<b>(\$1,399,687)</b>	<b>(19.5%)</b>

## Funding Sources (Where the Money Comes From)

Sales Taxes: Parks Sales Tax	\$5,810,923	\$5,998,823	\$5,752,814	\$5,695,286	(\$303,537)	(5.1%)
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	\$1,410,776	\$68,617	(\$1,096,150)	(94.1%)
Less: Current Year Surplus	(\$234,136)	\$0	\$0	\$0	\$0	
<b>Dedicated Sources</b>	<b>\$5,567,883</b>	<b>\$7,182,656</b>	<b>\$7,182,656</b>	<b>\$5,782,969</b>	<b>(\$1,399,687)</b>	<b>(19.5%)</b>
General Sources	\$0	\$0	\$0	\$0	\$0	
<b>Total Funding Sources</b>	<b>\$5,567,883</b>	<b>\$7,182,656</b>	<b>\$7,182,656</b>	<b>\$5,782,969</b>	<b>(\$1,399,687)</b>	<b>(19.5%)</b>

## 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.

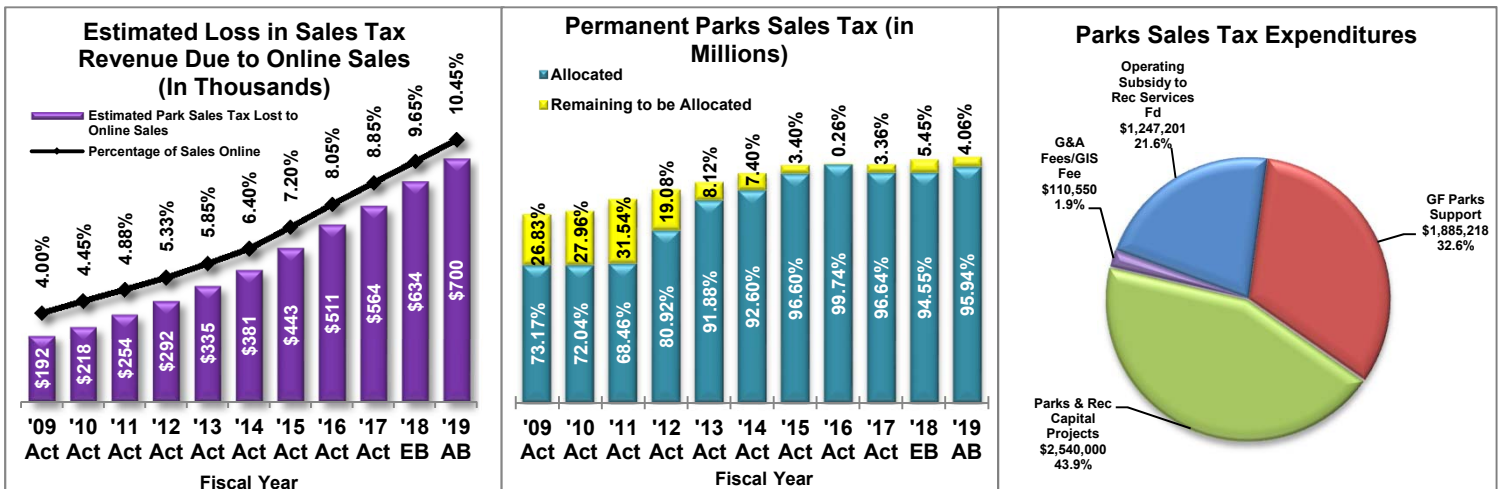
The permanent one-eighth cent Parks Sales Tax originally funded the purchase of Stephens Lake Park and has supported the growth of the entire Parks & Recreation Department, including increases to utilities, training, materials & supplies, intergovernmental, staff, and all cost of living increases since 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 \$81,779 or 284% due to an increase in G&A Fees. 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.

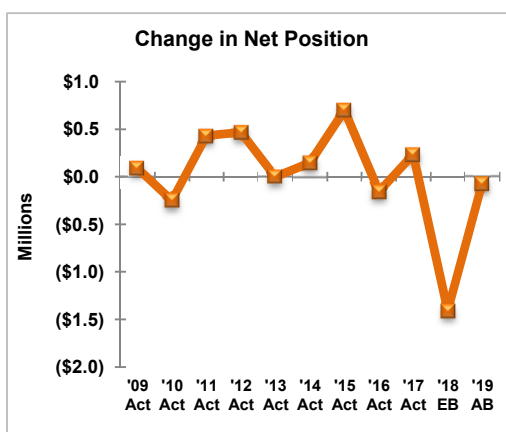


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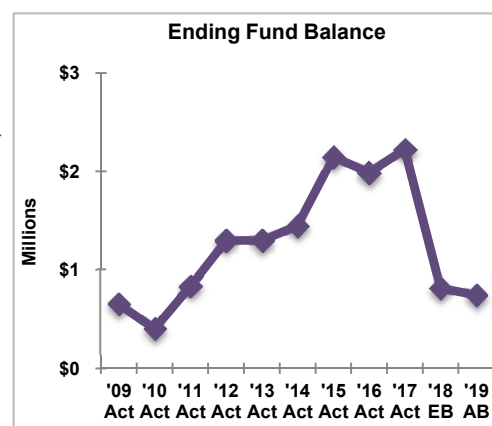
## Revenues, Expenditures, & Changes in Fund Balance Parks Sales Tax Fund

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Adopted FY 2019
<b>Revenues:</b>				
Sales Tax	\$5,810,923	\$5,998,823	\$5,752,814	\$5,695,286
Investment Revenue	(\$8,904)	\$19,066	\$19,066	\$19,066
<b>Total Revenues</b>	<b>\$5,802,019</b>	<b>\$6,017,889</b>	<b>\$5,771,880</b>	<b>\$5,714,352</b>
<b>Expenditures:</b>				
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
<b>Total Expenditures</b>	<b>\$38,862</b>	<b>\$28,771</b>	<b>\$28,771</b>	<b>\$110,550</b>
<b>Operating Income (Loss)</b>	<b>\$5,763,157</b>	<b>\$5,989,118</b>	<b>\$5,743,109</b>	<b>\$5,603,802</b>
<b>Other Financing Sources (Uses):</b>				
<b>Transfers In</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Stephen's Lake Debt Payments	\$0	\$0	\$0	\$0
Transfer to General Fund Parks Operations	(\$1,666,820)	(\$1,746,684)	(\$1,746,684)	(\$1,885,218)
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)
<b>Transfers Out</b>	<b>(\$5,529,021)</b>	<b>(\$7,153,885)</b>	<b>(\$7,153,885)</b>	<b>(\$5,672,419)</b>
<b>Total Other Financing Sources/(Uses)</b>	<b>(\$5,529,021)</b>	<b>(\$7,153,885)</b>	<b>(\$7,153,885)</b>	<b>(\$5,672,419)</b>
<b>Net Change in Fund Balance</b>	<b>\$234,136</b>	<b>(\$1,164,767)</b>	<b>(\$1,410,776)</b>	<b>(\$68,617)</b>
Fund Balance - Beginning	\$1,990,060	\$2,224,196	\$2,224,196	\$813,420
<b>Fund Balance - Ending</b>	<b>\$2,224,196</b>	<b>\$1,059,429</b>	<b>\$813,420</b>	<b>\$744,803</b>



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.



# Parks Sales Tax Fund

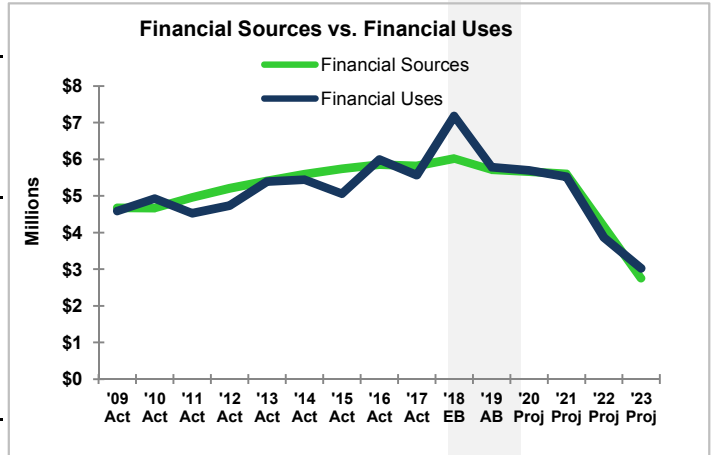
Fund 2200

## Forecasted Sources and Uses (For Information Purposes Only)

	Actual FY 2017	BWAT FY 2018	Estimated FY 2018	Adopted FY 2019
<b>Permanent Tax (For Operations)</b>				
<b>Financial Sources:</b>				
Perm. 1/8¢ Parks Sales Tax (Operations)	\$2,905,461	2,999,412	\$2,876,407	\$2,847,643
Investment Revenue	(\$8,904)	19,066	\$19,066	\$19,066
Less: GASB 31 Interest Adjustment	\$18,855	0	\$0	\$0
Miscellaneous Revenue				
<b>Total Sources</b>	<b>\$2,915,412</b>	<b>3,018,478</b>	<b>\$2,895,473</b>	<b>\$2,866,709</b>
<b>Financial Uses:</b>				
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	<b>\$38,862</b>	<b>28,771</b>	<b>\$28,771</b>	<b>\$110,550</b>
Transfer to General Fund	\$1,666,820	1,746,684	\$1,746,684	\$1,885,218
Transfer to Rec Services	\$1,102,201	1,102,201	\$1,102,201	\$1,102,201
<b>Total Uses</b>	<b>\$2,807,883</b>	<b>2,877,656</b>	<b>\$2,877,656</b>	<b>\$3,097,969</b>
<b>Sources Over/(Under) Uses</b>	<b>\$107,529</b>	<b>140,822</b>	<b>\$17,817</b>	<b>(\$231,260)</b>
<b>Temporary Tax (For Capital Projects)</b>				
<b>Financial Sources:</b>				
Temp. 1/8¢ Parks Sales Tax	\$2,905,462	\$2,999,411	\$2,876,407	\$2,847,643
<b>Total Sources</b>	<b>\$2,905,462</b>	<b>\$2,999,411</b>	<b>\$2,876,407</b>	<b>\$2,847,643</b>
<b>Financial Uses:</b>				
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
<b>Total Uses</b>	<b>\$2,760,000</b>	<b>\$4,305,000</b>	<b>\$4,305,000</b>	<b>\$2,685,000</b>
<b>Sources Over/(Under) Uses</b>	<b>\$145,462</b>	<b>(\$1,305,589)</b>	<b>(\$1,428,593)</b>	<b>\$162,643</b>
<b>Total Parks Sales Tax Fund:</b>				
<b>Financial Sources:</b>				
Perm. 1/8¢ Parks Sales Tax (Operations)	\$2,905,461	\$2,999,412	\$2,876,407	\$2,847,643
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	\$2,876,407	\$2,847,643
<b>Total Sources</b>	<b>\$5,820,874</b>	<b>\$6,017,889</b>	<b>\$5,771,880</b>	<b>\$5,714,352</b>
<b>Financial Uses:</b>				
Operating Expenses	\$38,862	\$28,771	\$28,771	\$110,550
Transfer to General Fund	\$1,666,820	\$1,746,684	\$1,746,684	\$1,885,218
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
<b>Total Uses</b>	<b>\$5,567,883</b>	<b>\$7,182,656</b>	<b>\$7,182,656</b>	<b>\$5,782,969</b>
<b>Sources Over/(Under) Uses</b>	<b>\$252,991</b>	<b>(\$1,164,767)</b>	<b>(\$1,410,776)</b>	<b>(\$68,617)</b>
Beginning Cash Forward	\$1,395,683	\$1,625,080	\$1,625,080	\$214,304
Less: GASB 31 Pooled Cash Adj	(\$229,397)			
<b>Projected Ending Cash Reserves</b>	<b>\$1,625,080</b>	<b>\$460,313</b>	<b>\$214,304</b>	<b>\$145,687</b>

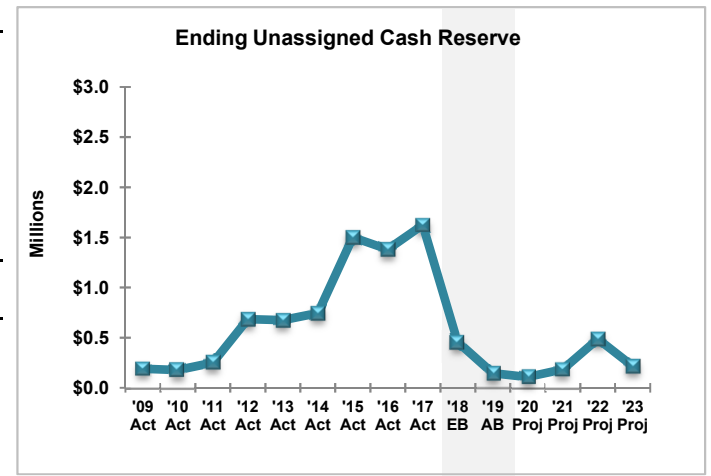
Forecasted Sources and Uses (For Information Purposes Only)

Projected FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
\$2,819,167	\$2,790,975	\$2,763,065	\$2,735,434
\$19,066	\$19,066	\$19,066	\$19,066
\$0	\$0	\$0	\$0
<b>\$2,838,233</b>	<b>\$2,810,041</b>	<b>\$2,782,131</b>	<b>\$2,754,500</b>
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$110,550	\$110,550	\$110,550	\$110,550
\$0	\$0	\$0	\$0
<b>\$110,550</b>	<b>\$110,550</b>	<b>\$110,550</b>	<b>\$110,550</b>
\$1,866,366	\$1,847,702	\$1,829,225	\$1,810,933
\$1,102,201	\$1,102,201	\$1,102,201	\$1,102,201
<b>\$3,079,117</b>	<b>\$3,060,453</b>	<b>\$3,041,976</b>	<b>\$3,023,684</b>
<b>(\$240,884)</b>	<b>(\$250,412)</b>	<b>(\$259,845)</b>	<b>(\$269,184)</b>
\$2,819,167	\$2,790,975	\$1,381,533	\$0
<b>\$2,819,167</b>	<b>\$2,790,975</b>	<b>\$1,381,533</b>	<b>\$0</b>
\$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
<b>\$2,615,000</b>	<b>\$2,465,000</b>	<b>\$820,000</b>	<b>\$0</b>
<b>\$204,167</b>	<b>\$325,975</b>	<b>\$561,533</b>	<b>\$0</b>
\$2,819,167	\$2,790,975	\$2,763,065	\$2,735,434
\$19,066	\$19,066	\$19,066	\$19,066
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$2,819,167	\$2,790,975	\$1,381,533	\$0
<b>\$5,657,400</b>	<b>\$5,601,016</b>	<b>\$4,163,664</b>	<b>\$2,754,500</b>
\$110,550	\$110,550	\$110,550	\$110,550
\$1,866,366	\$1,847,702	\$1,829,225	\$1,810,933
\$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
<b>\$5,694,117</b>	<b>\$5,525,453</b>	<b>\$3,861,976</b>	<b>\$3,023,684</b>
<b>(\$36,717)</b>	<b>\$75,563</b>	<b>\$301,688</b>	<b>(\$269,184)</b>
\$145,687	\$108,970	\$184,533	\$486,221
<b>\$108,970</b>	<b>\$184,533</b>	<b>\$486,221</b>	<b>\$217,037</b>



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.

The temporary Parks Sales Tax will end on March 31, 2022. FY 2022 includes 6 months of the tax. 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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