



## Park Sales Tax Fact Sheet

### 1. What is the Park Sales Tax?

The Columbia Park Sales Tax is a dedicated sales tax for local parks applied to all retail sales made within the city of Columbia that are subject to taxation under the provision of Sections 144.010 to 144.525 RSMo. All revenue received from the local Park Sales Tax is used...

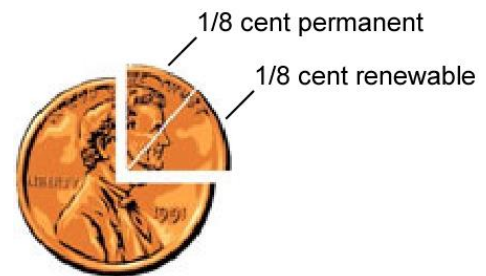
"solely for local parks for the City, in order to purchase, improve and manage parks, trails and natural lands for water quality, wildlife, tree preservation, and recreation purposes."

### 2. What is the Park Sales Tax rate in Columbia and how much revenue does it generate?

The current Park Sales Tax rate in Columbia is  $\frac{1}{4}$  of 1%, or simply  $\frac{1}{4}$  of one penny.

This  $\frac{1}{4}$ -cent is further divided into two separate categories.

- a.  $\frac{1}{8}$  of 1 cent - Permanent.  
Generates about \$3.1 million/year.
- b.  $\frac{1}{8}$  of 1 cent - Renewable with a sunset.  
This  $\frac{1}{8}$ -cent sales tax is scheduled to expire March 31, 2022 unless Columbia voters approve its extension at the November 2, 2021 general election. Generates about \$3.1 million/year and is projected to generate about \$31 million over a ten-year period.



### 3. What is the Park Sales Tax used for?

Permanent  $\frac{1}{8}$  cent Park Sales Tax - Primarily used to support the Parks and Recreation Department's operations budget and to pay off long-term debt from park land purchases.

Renewable  $\frac{1}{8}$  cent Park Sales Tax - Main funding source for Parks and Recreation capital improvement projects. Capital projects are maintenance, renovation, improvement, development, and acquisition projects that cost \$5,000 and greater. The Park Sales Tax is also used as matching funds for federal and state grants, which supplement Parks and Recreation development projects.

#### The renewable $\frac{1}{8}$ cent Park Sales Tax is used to fund:

- a. Green Space Preservation - The Park Sales Tax is the only dedicated source of funding the City of Columbia has for preserving green space. It is used to purchase land for parks, greenbelts, stream buffers, and natural areas.
- b. Maintaining Existing Parks - The Park Sales Tax funds the major repairs, renovations, and replacements to Columbia's existing parks, trails, and recreation facilities.
- c. Improving Existing Parks - The Park Sales Tax is used to add amenities in existing parks, trails, and recreation facilities. Past examples include the development of the Gans Creek Cross Country Course; the addition of a restroom at Strawn Park; and the development of the Cosmo Corner in the southeast corner of Nifong Park, which added a shelter, water fountain, playground, parking lot, sidewalks, and an ADA fishing bulbout.
- d. New Development - The Park Sales Tax funds the development of new parks, trails, and recreation facilities.

### 4. What is the proposed extension time frame? Ten years.

### 5. If the Park Sales Tax is renewed, will this change Columbia's current sales tax rate?

No. If renewed, Columbia's sales tax rate will remain the same, it will NOT increase.

### 6. Can the Park Sales Tax be used to fund street improvements, Fire, or Police?

No, by law the Park Sales Tax can only be used for local parks. Whenever the  $\frac{1}{8}$ -cent Park Sales Tax comes up for renewal, voters can opt to extend the Park Sales Tax or not, but the funds cannot be diverted for non-park use. However, having a dedicated funding source for parks frees up more funding for street improvements, Fire, and Police from the General Fund and  $\frac{1}{4}$ -cent Capital Improvement Tax.



# CITY OF COLUMBIA

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## 7. What projects will be funded by the 2021 Park Sales Tax, if its extension is approved by voters?

The following list of projects are proposed for funding by the 2021 Park Sales Tax.

PROJECT DESCRIPTION	PROJECT AMOUNT	CATEGORY AMOUNT
<b>Acquisition/Land Preservation</b>		<b>\$2,075,000</b>
Annual Land Acquisition: Parks, Greenways, and Natural Areas	\$2,075,000	
<b>Maintenance/Improvements to Existing Parks and Facilities</b>		<b>\$16,740,000</b>
Annual Park Improvements	\$1,500,000	
Annual City/School Playground Improvements	\$200,000	
Annual Roads and Parking Improvements	\$1,500,000	
ADA Improvements	\$250,000	
ARC Improvements	\$650,000	
Albert-Oakland Park Improvements	\$640,000	
Antimi Sports Complex Improvements	\$200,000	
Atkins Baseball Complex Improvements	\$150,000	
Battle Park Phase II Development	\$150,000	
Clary-Shy Park Improvements	\$250,000	
Cosmo-Bethel Park Improvements	\$300,000	
Cosmo Rec Area: Quarry Improvements	\$225,000	
Cosmo Rec Area: Shelters	\$300,000	
Cosmo Rec Area: Parks Management Center Improv.	\$200,000	
Columbia Sports Fieldhouse Phase II	\$5,800,000	
Douglass Park Improvements	\$225,000	
Field Park Improvements	\$100,000	
Gans Creek Recreation Area Improvements	\$225,000	
Lake of the Woods Recreation Area	\$700,000	
MLK Jr. Memorial @ Battle Gardens Improvements	\$100,000	
Rainbow Softball Improvements	\$750,000	
Rock Quarry Park Improvements	\$350,000	
Rothwell Park Improvements	\$125,000	
Shepard Park Improvements	\$150,000	
Smithton Park	\$100,000	
Strawn Park Improvements	\$250,000	
Stephens Lake Park Improvements	\$675,000	
Twin Lakes Recreation Area Improvements	\$350,000	
Westwinds Park Improvements	\$150,000	
Waters-Moss Memorial Wildlife Area Improvements	\$175,000	
<b>Annual Funding</b>		<b>\$1,295,000</b>
Annual Maintenance Equipment Replacement	\$795,000	
Annual Scholarship Program	\$500,000	
<b>New Facility/Park Development</b>		<b>\$5,875,000</b>
Creek Ridge Park Development	\$125,000	
Gates Nature Area Development	\$200,000	
Northeast Regional Park Development	\$4,275,000	
Sinclair Park Development	\$150,000	
Nature Area Development: Northeast Columbia	\$375,000	
Silver Mill Park Development	\$150,000	
Whitegate Park Development	\$200,000	
Joint City/School Improvement Project	\$200,000	
Downtown Park Improvement Project	\$200,000	
<b>Trails and Greenbelts</b>		<b>\$4,165,000</b>
Annual Trails: Acquisition, Improvements, and Grant Match Funding	\$1,000,000	
Perche Creek Trail Phase II	\$1,300,000	
Grindstone Nature Area Trailhead Improvements	\$125,000	
Hinkson Creek Trail - Clark Lane to Vandiver	\$1,240,000	
Stephens Lake Park Trailhead Improvements	\$125,000	
Cosmo Rec Area: Fitness Trail Improvements	\$100,000	
MKT Bridge Replacements	\$275,000	
<b>Contingency</b>		<b>\$750,000</b>
<b>TOTAL 10 YEAR PARK SALES TAX FUNDING</b>		<b>\$30,900,000</b>