city of Columbia

2021

City of Columbia, Missouri

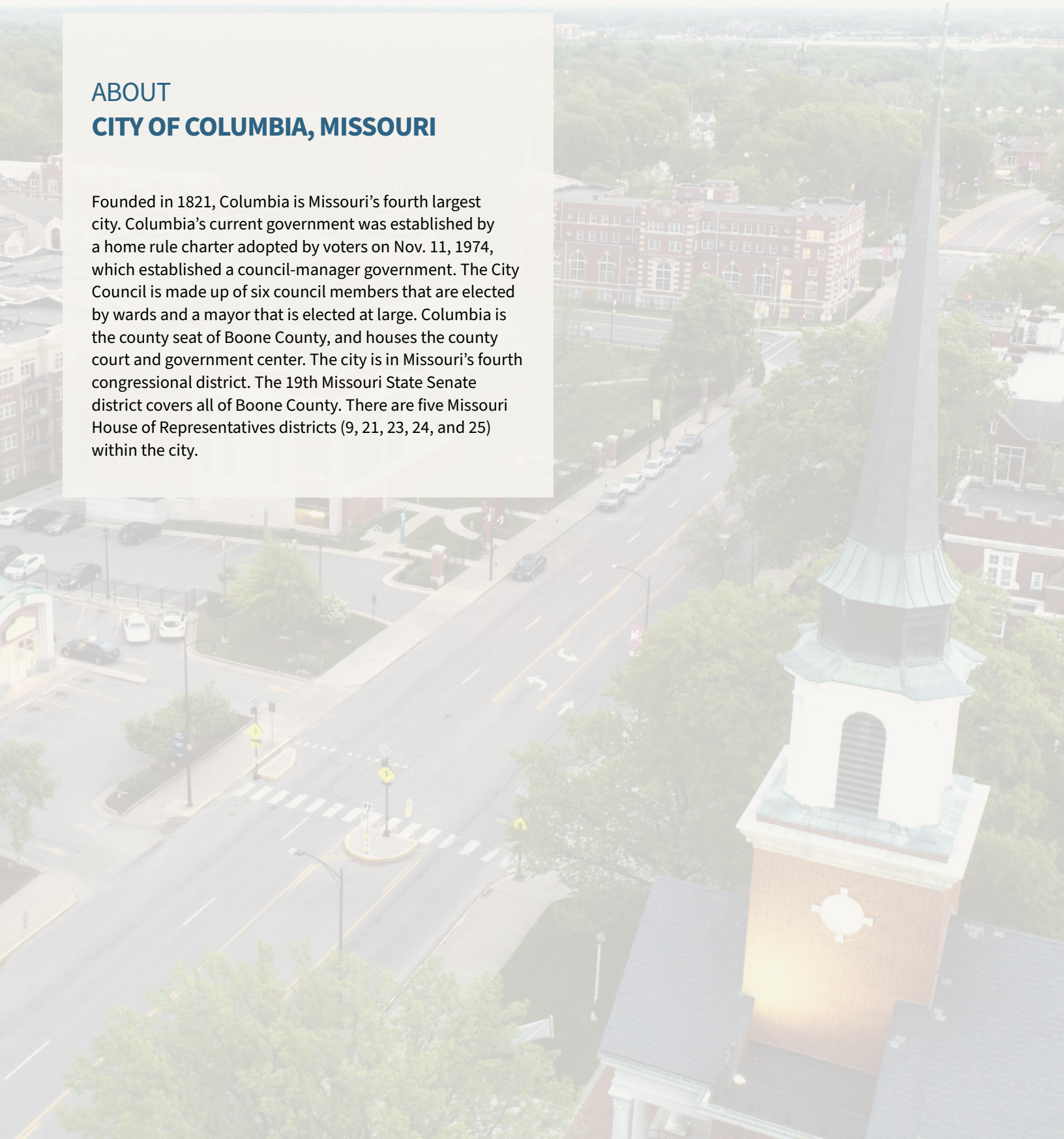
Popular Annual Financial Report

For the Fiscal Year Ended - Sept. 30, 2021

City of Columbia, Missouri

POPULAR ANNUAL FINANCIAL REPORT - 2021

city of Columbia



ABOUT
CITY OF COLUMBIA, MISSOURI

Founded in 1821, Columbia is Missouri's fourth largest city. Columbia's current government was established by a home rule charter adopted by voters on Nov. 11, 1974, which established a council-manager government. The City Council is made up of six council members that are elected by wards and a mayor that is elected at large. Columbia is the county seat of Boone County, and houses the county court and government center. The city is in Missouri's fourth congressional district. The 19th Missouri State Senate district covers all of Boone County. There are five Missouri House of Representatives districts (9, 21, 23, 24, and 25) within the city.

A MESSAGE FROM THE **FINANCE DEPARTMENT**

Dear Citizens of Columbia,

As part of a continuous effort to be transparent and present financial data in relatable terms, we are pleased to present the City of Columbia's Popular Annual Financial Report (PAFR). This report provides an overview of City finances and administrative activities for the fiscal year ended Sept. 30, 2021. We have included a brief analysis of where City revenue comes from and where those dollars are spent, as well as trends in the local economy.

The report is intended to summarize the financial activities of the City of Columbia government, and includes a portion of information that appears in the 2021 Comprehensive Annual Financial Report. The PAFR is unaudited and not presented in a Generally Accepted Accounting Principles (GAAP) format. A copy of the Comprehensive Annual Financial Report is available at the City's website: www.como.gov.

To the best of our knowledge, the information presented herein is accurate in all material respects and presents fairly the financial position and results of operations for the fiscal year ended Sept. 30, 2021.

Responsibility for the accuracy and completeness of the data presented rests solely with the City.

We are committed to preserving the City's long-term financial health as evidenced by our Standard & Poor's Issue Credit Rating of AA/Stable. The City has maintained fund balances in compliance with the policy adopted by the City Council in August 2012. The City is required to maintain a balance of 20% of operating expenditures as a required reserve. As of Sept. 30, 2021, the City had an unassigned general fund balance of $45,449,123, 47% of expenditures and transfers of $96,884,697, well above the 20% target.

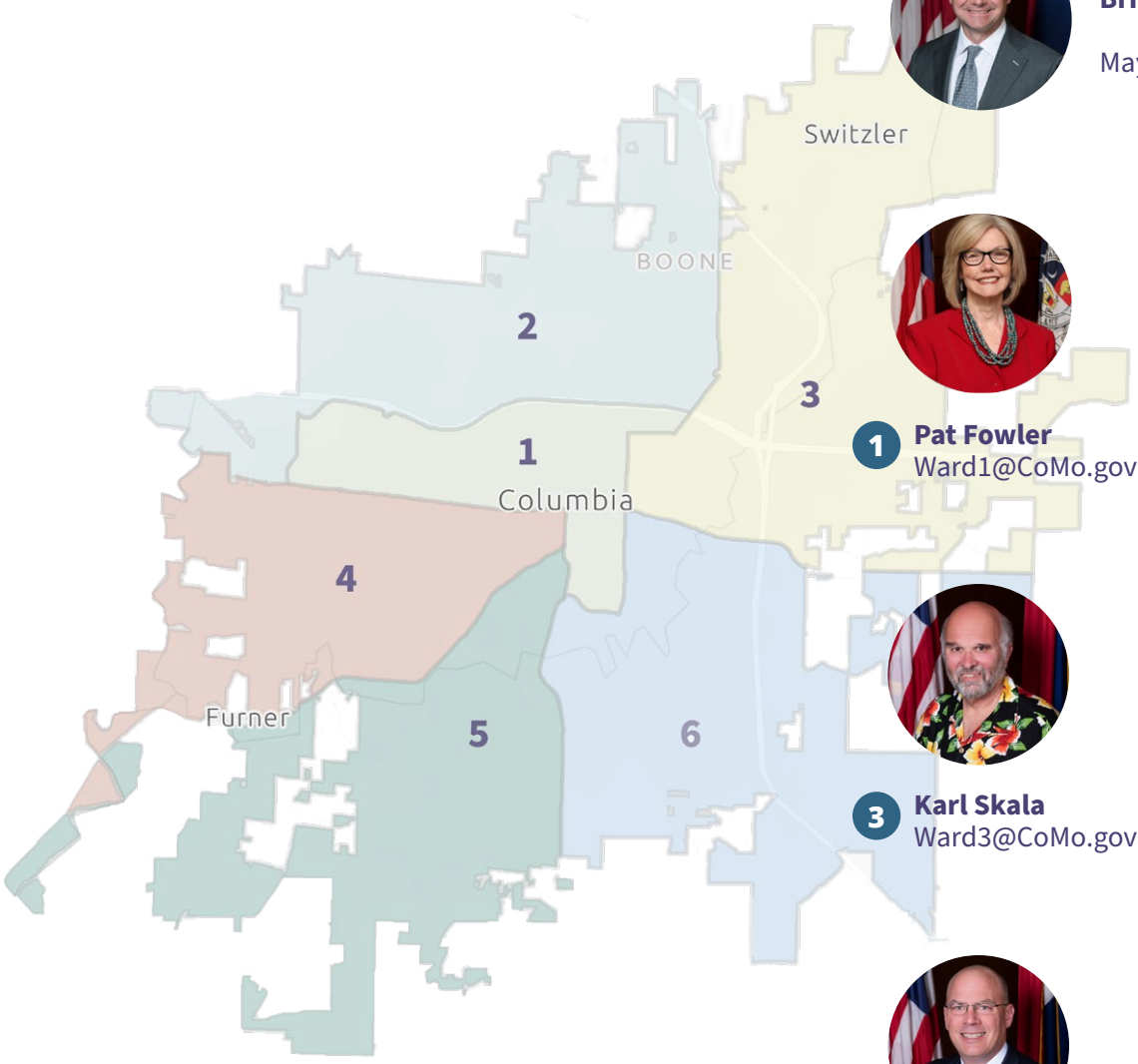
If you would like more information regarding the City of Columbia and its various departments and agencies, please visit the City's website at: CoMo.gov.

Additional information regarding the city's finances may be found at: www.como.gov/finance/accounting/financial-reports/

De'Carlon Seewood
City Manager

Matthew Lue
Director of Finance

CITY OF COLUMBIA
MAYOR & CITY COUNCIL



Mayor
Brian Treece

Mayor@CoMo.gov

1 **Pat Fowler**
Ward1@CoMo.gov

2 **Andrea Waner**
Ward2@CoMo.gov

3 **Karl Skala**
Ward3@CoMo.gov

4 **Ian Thomas**
Ward4@CoMo.gov

5 **Matt Pitzer**
Ward5@CoMo.gov

6 **Betsy Peters**
Ward6@CoMo.gov

CITY OF COLUMBIA
PROFILE

TYPE OF GOVERNMENT:
Council-Manager

CITY FOUNDED:
1821

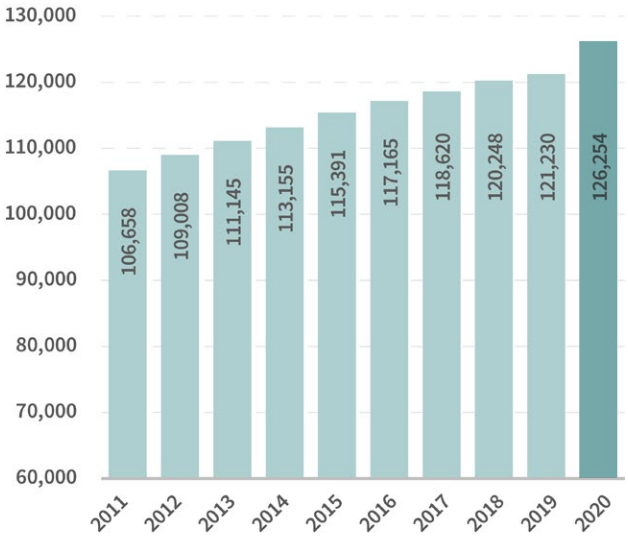
RESIDENTS:
126,254

MEDIAN AGE:
28.31

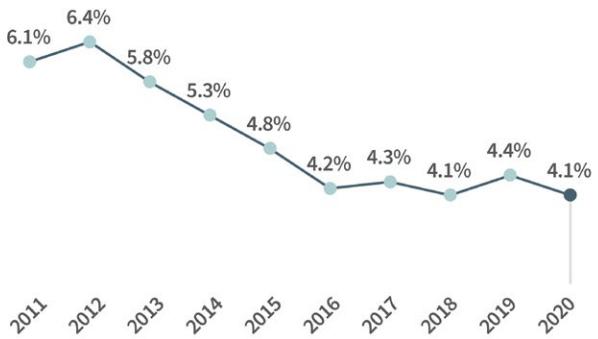
TOTAL PERSONAL INCOME:
$53,071

UNEMPLOYMENT RATE:
4.1%

POPULATION



UNEMPLOYMENT RATE



PER CAPITA PERSONAL INCOME

TOP 10 EMPLOYERS	Number of Full-Time Employees	Percentage of Total City Employment
University of Missouri	8,612	9.33%
Health Care	5,217	5.65%
Veterans United Home Loans	3,505	3.80%
Columbia Public Schools	2,666	2.89%
VA U.S. Department of Veterans Affairs	1,602	1.74%
Boone Hospital Center	1,517	1.64%
City of Columbia	1,463	1.58%
Shelter Insurance	1,336	1.45%
Joe Machens Dealerships	1,277	1.38%
Hubbell Power Systems, Inc.	777	0.84%

FINANCIAL ACTIVITY STATEMENT:
GOVERNMENTAL FUNDS FOR YEARS ENDED SEPT. 30, 2019-2021

GOVERNMENTAL FUNDS

REVENUES	2021	2020	2019
General Property Taxes	9,146,927	8,947,930	8,546,077
Sales Tax	52,611,482	47,278,467	47,264,643
Other Local Taxes	13,684,090	12,613,694	14,526,701
Payment in Lieu of Taxes (P.I.L.O.T.)	16,726,267	16,784,702	16,888,798
Licenses and Permits	1,102,948	1,002,066	1,087,577
Fines	630,989	802,706	1,266,756
Fees and Service Charges	6,684,563	3,216,245	3,009,252
Intragovernmental Revenue	7,833,847	5,075,091	5,774,864
Revenue from Other Governmental Units	19,385,110	9,945,357	12,855,150
Lease Revenue	153,664	1,881,162	1,863,400
Investment Revenue	767,445	2,694,696	5,015,040
Miscellaneous	1,608,832	2,546,324	1,540,929
TOTAL REVENUES	**130,336,164**	**112,788,440**	**119,639,187**

EXPENDITURES	2021	2020	2019
Current:			
Policy Development and Administration	10,153,287	11,453,670	12,268,323
Police (Public Safety)	24,278,083	23,861,339	22,513,501
Fire (Public Safety)	21,069,294	19,592,715	17,949,146
Public Safety Misc. (Public Safety)	1,899,802	2,151,611	2,083,422
Public Works	11,086,735	9,843,308	10,682,061
Health and Environment	15,683,454	12,509,107	11,985,879
Personal Development	7,810,519	7,274,671	8,358,476
Supporting Activities	3,528,844		
Misc. Nonprogrammed Activities	2,059,868	366,194	383,621
Capital Outlay	20,932,869	17,660,265	9,762,612
Debt Service:			
Principal	1,562,445	5,139,792	3,569,272
Interest	426,225	621,552	774,778
Bond Issuance and Other Costs		-	-
Total Expenditures	**120,491,425**	**110,474,224**	**100,331,091**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**9,844,739**	**2,314,216**	**19,308,096**

OTHER FINANCING SOURCES (USES)	2021	2020	2019
Transfers in from Other City Funds	4,507,533	4,403,343	1,676,099
Transfers out to Other City Funds	(4,171,358)	(13,404,801)	(10,873,071)
Total Other Financing Sources (Uses)	**336,175**	**(9,001,458)**	**(9,196,972)**
NET CHANGE IN FUND BALANCES	**10,180,914**	**(6,687,242)**	**10,111,124**
FUND BALANCE - BEGINNINWG	**124,838,998**	**131,526,240**	**121,415,116**
FUND BALANCE - ENDING	**$135,019,912**	**$124,838,998**	**$131,526,240**

DEFINITIONS

GOVERNMENTAL FUNDS - Include the functions of the City that are principally supported by taxes and intergovernmental revenues. The funds included under Governmental Funds are the General Fund, Capital Projects Fund, Transportation Sales Tax Fund, Park Sales Tax Fund, Convention and Tourism Fund, Community Development Fund, Debt Service Funds, Designated Loan Fund, and Contributions Fund.

Governmental revenues over the last three-year period have increased by $10,696,977 or 9.18%. Revenue categories that saw significant increases include Sales Tax (11.31%), Fees and Service Charges (122.13%) Revenue from other governmental units (52.78%), and Intragovernmental Charges (36.22%).

The increase in fund balance for 2021 resulted primarily from an increase in Sales Tax and the receiving of CARES grant funds.

FINANCIAL ACTIVITY STATEMENT:
GENERAL FUND FOR YEARS ENDED SEPT. 30, 2019-2021

GENERAL FUND

REVENUES	2021	2020	2019
General Property Taxes	9,146,927	8,947,930	8,546,077
Sales Tax	26,295,876	23,668,382	23,184,765
Other Local Taxes	11,082,330	10,418,850	11,113,026
Payment in Lieu of Taxes (P.I.L.O.T.)	16,726,267	16,784,702	16,888,798
Licenses and Permits	1,102,948	1,002,066	1,087,577
Fines	630,989	802,706	1,266,756
Fees and Service Charges	5,417,444	2,384,529	2,378,121
Intragovernmental Revenue	7,833,847	5,075,091	5,774,864
Revenue from Other Governmental Units	11,705,842	4,060,183	3,429,636
Investment Revenue	(61,407)	877,266	1,769,561
Miscellaneous	1,353,384	1,651,090	1,199,406
TOTAL REVENUES	**91,234,447**	**75,672,795**	**76,638,587**

EXPENDITURES	2021	2020	2019
Current:			
Policy Development and Administration	7,915,484	8,982,535	9,591,791
Police (Public Safety)	24,278,083	23,861,339	22,513,501
Fire (Public Safety)	21,069,294	19,592,715	17,949,146
Public Safety Misc. (Public Safety)	1,899,802	2,151,611	2,083,422
Public Works	11,086,735	9,727,324	10,682,061
Health and Environment	12,767,098	10,484,214	9,909,094
Personal Development	7,693,565	7,243,981	7,992,395
Supporting Activities	3,528,844	-	-
Misc. Nonprogrammed Activities	2,059,868	366,194	383,621
Capital Outlay	1,655,922	463,911	1,067,245
Total Expenditures	**93,954,695**	**82,873,824**	**82,172,276**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**(2,720,248)**	**(7,201,029)**	**(5,533,689)**

OTHER FINANCING SOURCES (USES)	2021	2020	2019
Transfers in	15,310,890	8,292,111	8,982,431
Transfers out	(2,930,002)	(1,898,027)	(2,169,091)
Total Other Financing Sources (Uses)	**12,380,888**	**6,394,084**	**6,813,340**
NET CHANGE IN FUND BALANCES	**9,660,640**	**(806,945)**	**1,279,651**
FUND BALANCE - BEGINNING	**38,767,858**	**39,574,803**	**38,295,152**
FUND BALANCE - ENDING	**$48,428,498**	**$38,767,858**	**$39,574,803**

DEFINITIONS

GENERAL FUND - is used to account for resources traditionally associated with government, which are not required legally, or by sound financial management to be accounted for in another fund. Departments that fall within the general fund include, City Manager, Public Safety, Streets and Sidewalks, and Health and Environment.

Total General Fund revenues increased by $14,883,911 or (19.42%) over the three year period. Largely from an increase in sales tax and grant revenue. Expenditures increased by $11,782,419 or (14.34%). The categories that saw the largest increase were Police, Fire, and Health.

FINANCIAL ACTIVITY STATEMENT:
UTILITY ENTERPRISE FUNDS FOR YEARS ENDED SEPT. 30, 2019-2021

UTILITY ENTERPRISE FUNDS

CHARGES FOR SERVICES	2021	2020	2019
Water	27,386,064	26,202,238	25,900,846
Electric	136,322,478	128,949,589	128,490,036
Solid Waste	24,926,232	22,892,486	23,644,581
Sewer	25,336,835	24,067,766	23,613,201
Stormwater	3,686,147	3,613,993	3,001,643
TOTAL CHARGES FOR SERVICES	**217,657,756**	**205,726,072**	**204,650,307**
OPERATING EXPENSES			
Water	15,306,154	14,277,095	13,182,989
Electric	103,781,447	97,390,048	95,148,026
Solidwaste	17,747,120	15,262,478	15,581,270
Sewer	11,108,955	10,139,639	9,919,029
Storm Water	1,152,142	1,094,450	1,058,608
TOTAL OPERATING EXPENSES	**149,095,818**	**138,163,710**	**134,889,922**
Operating Income (Loss) Before Payment-in-lieu-of-tax and Depreciation	**68,561,938**	**67,562,362**	**69,760,385**
Payment-in-lieu-of-tax	(16,726,267)	(16,784,702)	(16,888,799)
Depreciation	(25,712,823)	(24,889,842)	(26,332,575)
OPERATING INCOME (LOSS)	**26,122,848**	**25,887,818**	**26,539,011**

NON-OPERATING REVENUES (EXPENSES)	2021	2020	2019
Investment revenue	565,432	3,915,573	7,508,131
Revenue from other governmental units	61,897	76,252	-
Miscellaneous revenue	10,235,738	2,615,135	2,256,066
Interest expense	(7,995,708)	(8,870,679)	(11,000,018)
Loss on disposal of fixed assets	(1,528,358)	(416,803)	(137,705)
Miscellaneous expense	(330,020)	(1,260,630)	(798,401)
TOTAL NON-OPERATING REVENUES AND EXPENSES	**1,008,981**	**(3,941,152)**	**(2,171,927)**

OPERATING TRANSFERS	2021	2020	2019
Operating transfers from other funds	2,071,031	-	1,132
Operating transfers to other funds	(1,538,899)	(1,074,621)	(1,408,647)
TOTAL OPERATING TRANSFERS	**532,132**	**(1,074,621)**	**(1,407,515)**
Capital contribution	3,528,893	2,018,852	2,211,849
NET INCOME (LOSS)	**31,192,854**	**22,890,897**	**25,171,418**

DEFINITIONS

UTILITY ENTERPRISE FUNDS - Utility Enterprise funds are used to account for utility operations that are financed and operated in a manner similar to private business enterprise – where the intent of the government's council is that the cost of providing goods or services to the public on a continuing basis be financed or recovered primarily through user charges.

FINANCIAL ACTIVITY STATEMENT:
NON-UTILITY ENTERPRISE FUNDS FOR YEARS ENDED SEPT. 30, 2019-2021

NON-UTILITIES ENTERPRISE FUNDS

CHARGES FOR SERVICES	2021	2020	2019
Airport	967,882	1,097,963	1,451,573
Public Transportation	955,395	1,195,776	1,651,740
Parking	3,708,230	3,734,516	4,566,706
Recreation Services	3,911,598	3,233,824	4,462,158
Railroad	423,722	316,302	326,630
Transload	85,921	81,251	158,690
TOTAL CHARGES FOR SERVICES	**10,052,748**	**9,659,632**	**12,617,497**
OPERATING EXPENSES			
Airport	2,460,492	1,845,207	2,826,018
Public Transportation	5,358,989	6,164,899	6,956,015
Parking	2,159,456	1,362,979	1,488,763
Recreation Services	6,190,292	5,788,594	6,377,719
Railroad	443,173	363,521	421,726
Transload	145,736	213,721	211,742
Total Operating Expenses	**16,758,138**	**15,738,921**	**18,281,983**
Operating Income (Loss) Before Depreciation	**(6,705,390)**	**(6,079,289)**	**(5,664,486)**
Depreciation	(4,935,358)	(4,295,060)	(4,429,541)
OPERATING INCOME (LOSS)	**(11,640,748)**	**(10,374,349)**	**(10,094,027)**

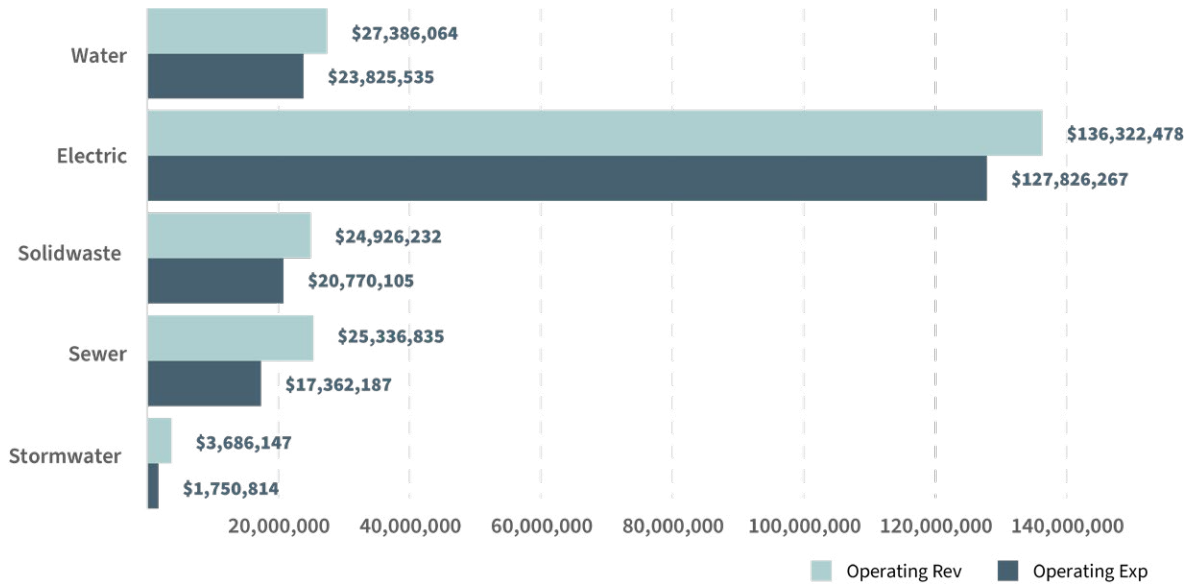
NON-OPERATING REVENUES (EXPENSES)	2021	2020	2019
Investment revenue	63,262	483,897	944,111
Revenue from other governmental units	6,446,811	4,417,978	2,941,073
Miscellaneous revenue	1,998,935	290,159	1,372,733
Interest expense	(662,003)	(699,884)	(780,393)
Gain or (Loss) on disposal of fixed assets	(219,811)	192,623	118,293
Miscellaneous expense	(514,817)	(64,492)	(152,038)
TOTAL NON-OPERATING REVENUES AND (EXPENSES)	**7,112,377**	**4,620,281**	**4,443,779**
OPERATING TRANSFERS			
Operating transfers from other funds	3,860,194	6,560,721	7,440,441
Operating transfers to other funds	(175,618)	(2,834,838)	(430,615)
TOTAL OPERATING TRANSFERS	**3,684,576**	**3,725,883**	**7,009,826**
Capital contribution	14,115,410	10,385,412	9,773,166
Net Income (Loss)	**13,271,615**	**8,357,227**	**11,132,744**

DEFINITIONS

NON-UTILITY ENTERPRISE FUNDS - Non-Utility Enterprise funds are used to account for non-utility operations that are financed and operated in a manner similar to private business enterprise – where the intent of the government's council is that the cost of providing goods or services to the public on a continuing basis be financed or recovered primarily through user charges.

ADDITIONAL ENTERPRISE **FUNDS INFORMATION**

FY21 UTILITES OPERATING REVENUE TO OPERATING EXPENSE COMPARISON

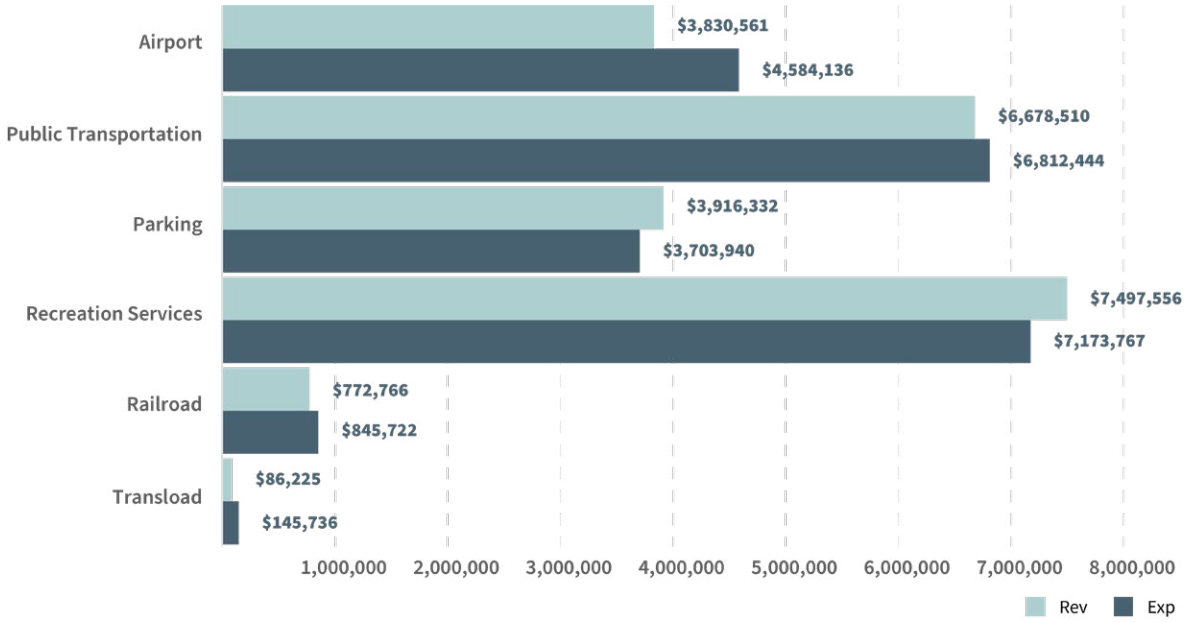


UTILITES	2021 OPERATING INCOME (LOSS)	2020 OPERATING INCOME (LOSS)	2019 OPERATING INCOME (LOSS)	% CHANGE
Water	3,560,529	3,465,084	4,262,669	-16.47%
Electric	8,496,211	7,382,598	8,970,372	-5.29%
Solid Waste	4,156,127	4,953,582	6,031,587	-31.09%
Sewer	7,974,648	8,026,257	8,039,094	-0.80%
Storm Water	1,935,333	1,918,977	1,058,608	82.82%

- **Utility Operating Income:** Decrease in operating income for all utilities expect for Storm Water was largely due to Operating Expense outpacing Operating Revenue over this three-year period.

ADDITIONAL ENTERPRISE **FUNDS INFORMATION**

FY21 NON-UTILITIES ENTERPRISE FUNDS REVENUE AND EXPENSE COMPARISON

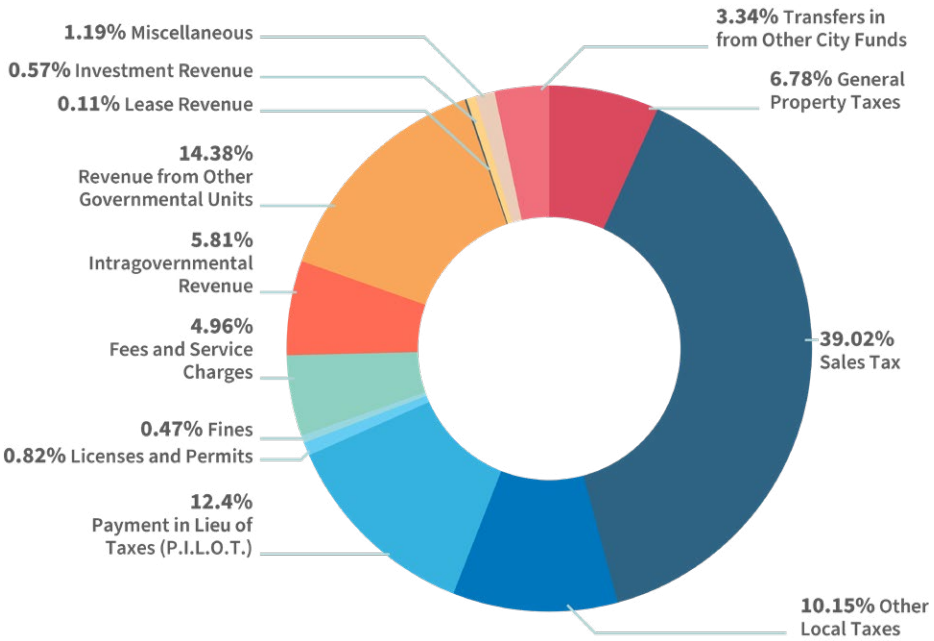


NON-UTILITES	2021 NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	2020 NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	2019 NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	% CHANGE
Airport	(753,575)	(793,877)	(230,435)	-227.02%
Public Transportation	(133,934)	(565,090)	(463,994)	71.13%
Parking	212,392	648,317	1,556,554	-86.35%
Recreation Services	(36,211)	(735,540)	873,751	-104.14%
Railroad	(72,956)	(237,022)	(244,131)	70.12%
Transload	(59,511)	(344,973)	(132,167)	54.97%

- **Non-Utility Net Income:** Decreasing Net income for Airport, Parking, and Rec Services were largely the result of the effects of COVID-19 on those funds.

WHERE DOES THE **MONEY COME FROM?**

GOVERNMENT WIDE REVENUES BY TYPE



REVENUES	AMOUNTS
General Property Taxes	9,146,927
Sales Tax	52,611,482
Other Local Taxes	13,684,090
Payment in Lieu of Taxes (P.I.L.O.T.)	16,726,267
Licenses and Permits	1,102,948
Fines	630,989
Fees and Service Charges	6,684,563
Intragovernmental Revenue	7,833,847
Revenue from Other Governmental Units	19,385,110
Lease Revenue	153,664
Investment Revenue	767,445
Miscellaneous	1,608,832
Transfers in from Other City Funds	4,507,533
Total	**134,843,697**

DEFINITIONS

The revenues and transfers in for governmental activities total $134,843,697 for 2021. The largest category of revenues is taxes, which increased over the last three-year period by $5,105,078 or 7.26%. The increase was largely due to an increase in sales tax revenue, brought on by consumers spending more locally during the Covid-19 pandemic and higher inflation.

Taxes The majority of the Governmental Funds revenue, 56% is generated by taxes levied on property, retail sales, a lodging tax, and gross receipts tax on the sale of electricity, gas, telephone, and television video services.

Payment in Lieu of Taxes (P.I.L.O.T.) is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City.

Revenues from Other Governmental Units represents grants the City receives from other governmental agencies such as the federal government, State and County. Over the last three years, this saw an increase of 51%. This was due to CARES money the City received for Covid-19 related expenses.

Intragovernmental Revenue consists of revenue transferred from non-governmental funds to the General Fund to cover the cost of the overhead services that the General Fund provides. These services include Human Recourse, Law, and Finance.

Transfer in from Other City Funds represent transfers from other city funds not related to overhead services that are part of Intragovernmental Revenues. The majority of these transfers go to Debt Service to pay for principal and interest payments, and Sustainability.

Fees and Service Charges are fees charged for the City's performance of construction inspections, street and sidewalk resurfacing and maintenance, animal control and health services. Fees and Service Charges increased by 122%. This increase came largely from an increase in Construction Inspections in FY21.

Lease Revenue is generated from lease payments made by IBM for the City owned building on Lemone Industrial Avenue for the loan on that building.

Licenses and Permits are charges assessed for various business activities and animal ownership. This revenue stream saw a decline.

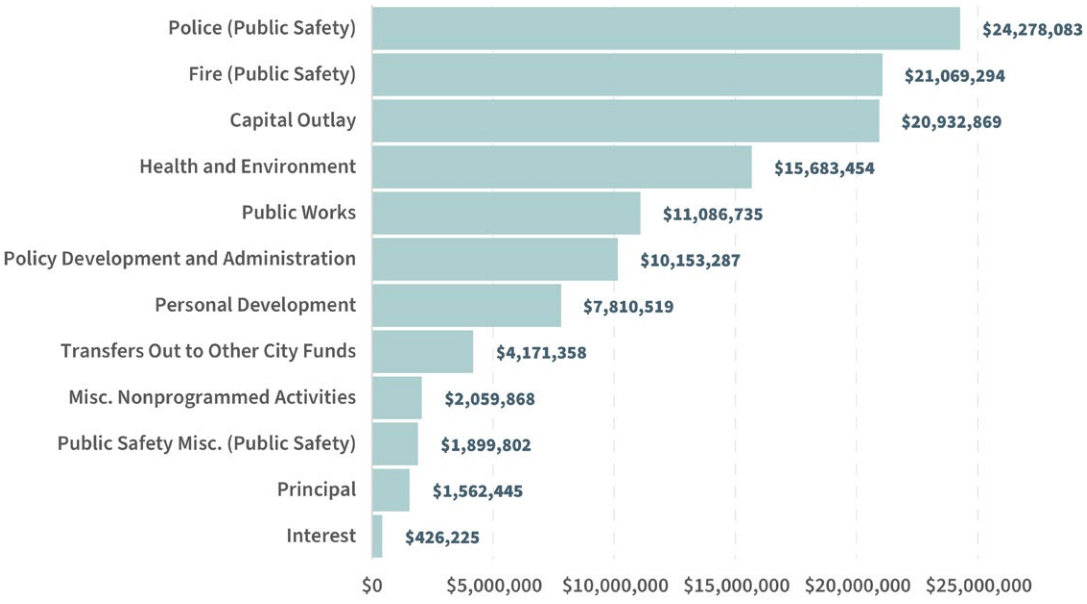
Fines Included are violations of any city ordinance, corporation court fines, uniform ticket fines, meter fines and alarm violations.

Investment Revenue includes revenues earned from the investment of idle city funds throughout the year in accordance with the City's investment policy.

Miscellaneous include proceeds from antenna rent, insurance reimbursements, external CNG sales, school resource program, Medicaid reimbursement.

WHERE DOES
THE MONEY GO?

2021 GOVERNMENT WIDE EXPENDITURES & USES



EXPENDITURES	% OF TOTAL
Police (Public Safety)	20.04%
Fire (Public Safety)	17.39%
Capital Outlay	17.28%
Health and Environment	12.95%
Public Works	9.15%
Policy Development and Administration	8.38%
Personal Development	6.45%
Transfers Out to Other City Funds	3.44%
Misc. Nonprogrammed Activities	1.70%
Public Safety Misc. (Public Safety)	1.57%
Principal	1.29%
Interest	0.35%

DEFINITIONS

The expenditures and transfers out for governmental activities total $121,133,939 for 2021. The largest category of expenditures is for public safety and represents 39% of all governmental activities.

Public Safety includes all operations of police, fire, animal control, and municipal courts.

Capital Outlay includes all governmental capital projects.

Transfers Out to Other City Funds are transfers to non-governmental city funds. The majority of these transfers are to Airport, Public Transit, and Recreations to fund operating as well as capital project activities.

Health and Environment includes Health and Human Services, Planning, Community Development, and Economic Development.

Policy Development and Administration includes City Manager, Sustainability, Finance, Human Resources, City Counselor, and Convention and Tourism.

Public Works includes Streets and Sidewalks and Traffic.

Personal Development includes Parks and Recreation, Cultural Affairs, and Community Services.

Debt Service includes principal and interest for all governmental debt; this represents 1.64% of all governmental uses.

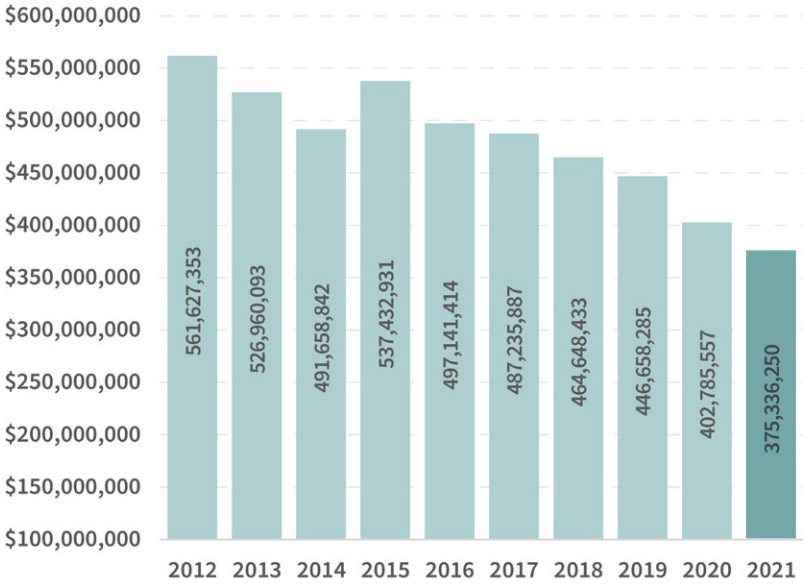
Misc. Nonprogrammed Activities is part of the general fund and represent non-departmental governmental expenditures. In FY21, $2,000,000 was contributed to the State for the Rocheport Bridge out of this category.

CITYWIDE FULL-TIME EQUIVALENT POSITIONS

- This City's full-time equivalent employees decreased by 53.15 positions. This decrease was done at the onset of the COVID-19 pandemic to offset anticipated revenue loss.
- Full-time equivalent positions involved in governmental activities came to 863.60 in 2021.
- Full-time equivalent positions involved in business-type activities came to 600.25 in 2021.

CITYWIDE OUTSTANDING BONDED DEBT AT FISCAL YEAR END

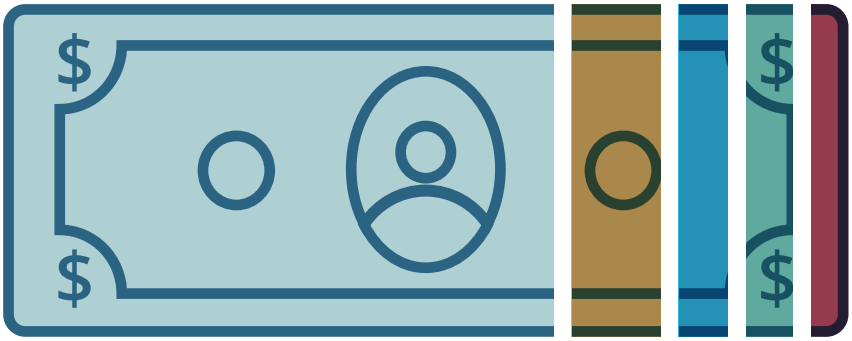
- Total outstanding bonded debt at fiscal year-end 2021 came to $375,336,250.
- The City issued $5,120,000 of Special Obligation Refunding Bonds, Series C, for the purpose of refunding the 2012A-2 Special Obligation Improvement Parking Bonds in 2021.
- The City also issued $6,125,000 of Sewerage System Refunding Revenue Bonds, for the purpose of refunding the Series 2012 Sewerage System Revenue Bonds.



DEFINITIONS

RESIDENTIAL PROPERTY is assessed at 19% of market value. This "assessed value" is then multiplied by the tax rate (per $100) for your particular area. A property assessed at $50,000, would have a property tax amount of $3,563.30 ($50,000/100)*7.1266. The Boone County Website has a property tax portal that allows residents to view prior year property taxes, and can be found at the link below.

https://www.showmeboone.com/collector/disclaimer.asp?SEARCH=BillSearch&REASON=P



85.6% COLUMBIA SCHOOLS

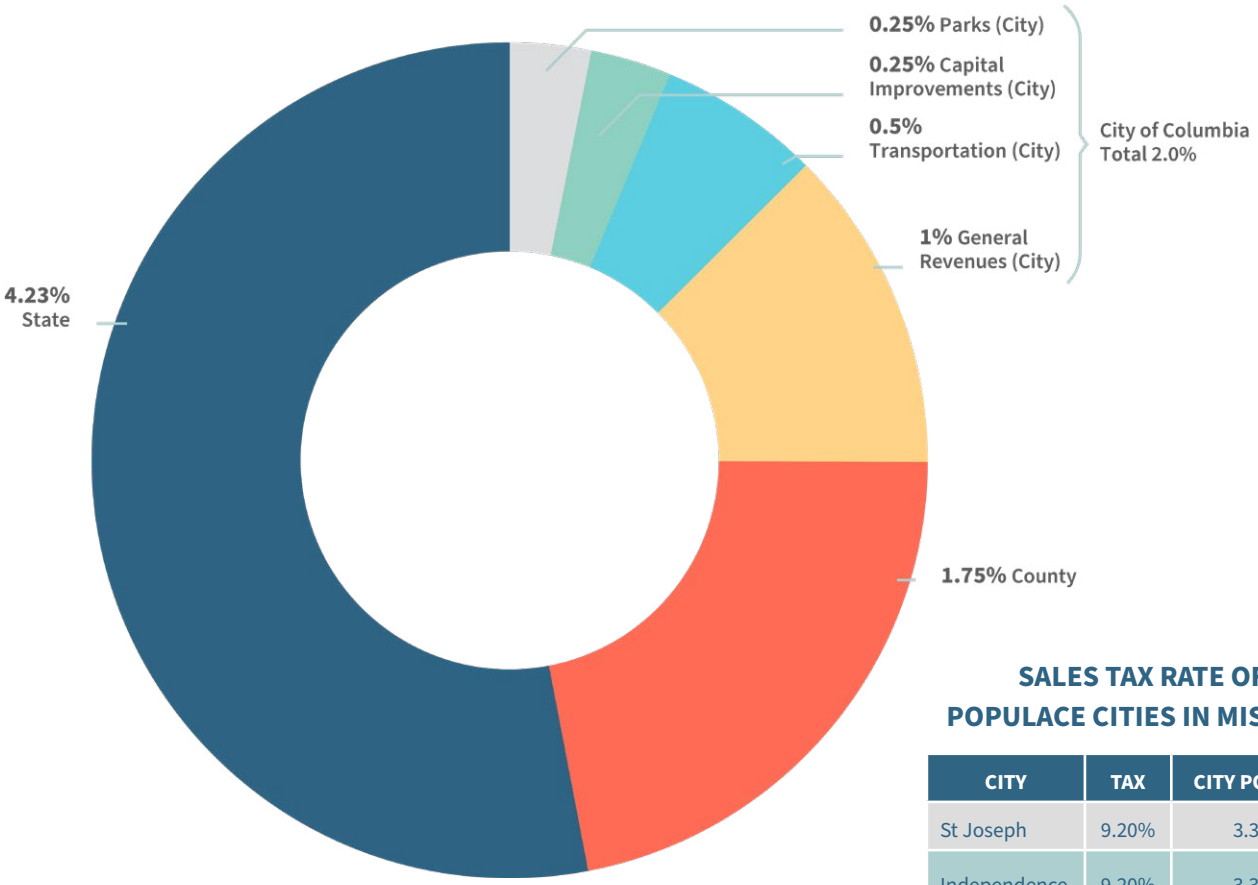
5.7% CITY OF COLUMBIA

4.3% LIBRARY

4.0% BOONE COUNTY

0.4% STATE

BREAKDOWN OF **SALES TAX REVENUE**



SALES TAX RATE OF MOST POPULACE CITIES IN MISSOURI

CITY	TAX	CITY PORTION
St Joseph	9.20%	3.38%
Independence	9.20%	3.38%
Kansas City	8.85%	3.25%
Lee Summit	8.10%	2.25%
Springfield	8.10%	2.13%
Columbia	**7.98%**	**2.00%**
O'Fallon	7.95%	2.00%
St Charles	7.95%	2.00%
St Peters	7.95%	2.00%
St Louis	9.68%	1.94%

DEFINITIONS

Breakdown of Sales Tax Rate The City's sales tax rate of 7.98% is comparable to cities of similar size within Missouri. The sales tax is divided between three separate entities, the State receives 4.23%, the County receives 1.75%, and the City receives 2% of the portion the City receives, 1% goes to the General Fund, 0.5% to transportation, 0.25% for capital improvements, and 0.25% for parks. The portion of sales tax allocated to transportation goes to fund Airport and Transit activities, various road projects, and pay for street and sidewalk related activities.

Capital Improvement Sales Tax is used for capital improvement projects. Parks sales tax is composed of a one-eighth cent permanent portion that goes to fund operations of Parks and Recreations, and a one-eighth temporary portion primarily used to fund capital projects within Parks and Recreations.

In 2021, the City collected $52,611,482 in sales tax.

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