



Parks and Recreation



Description

The Parks and Recreation Department oversees 3,353 acres of park land and maintains 86 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, 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.

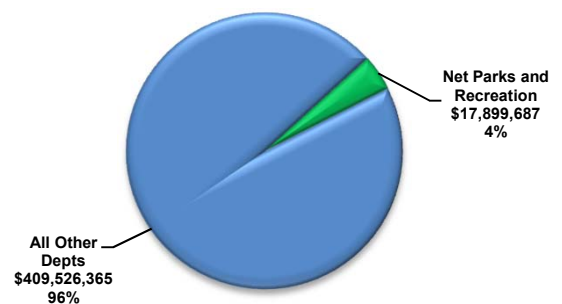
Capital Projects Fund

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

Parks Sales Tax Fund

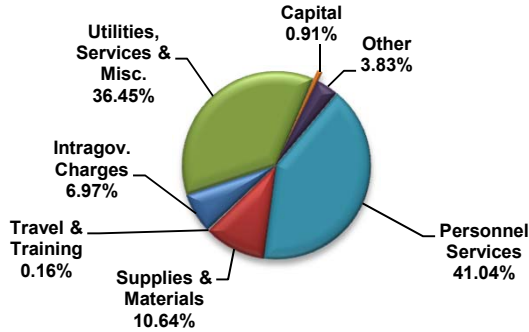
In November of 2000, the voters of the City of Columbia passed a Local Parks Sales Tax in the amount of a one-quarter of one percent (for five years), and a one-eighth of one percent thereafter, on retail sales made in the City. These funds must be used for parks purposes. The current one-eighth of one 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**

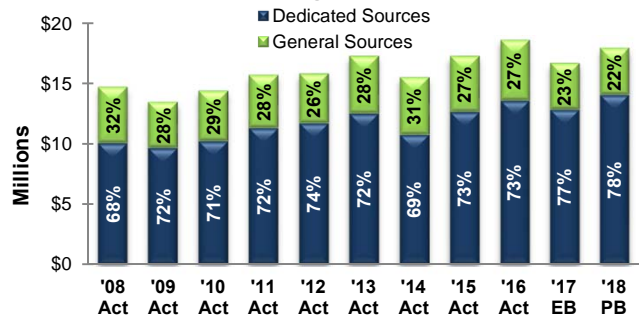


Net Parks and Recreation Summary *

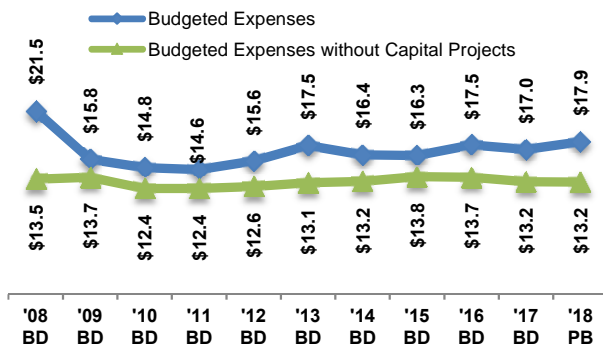
FY 2018 Total Expenses By Category



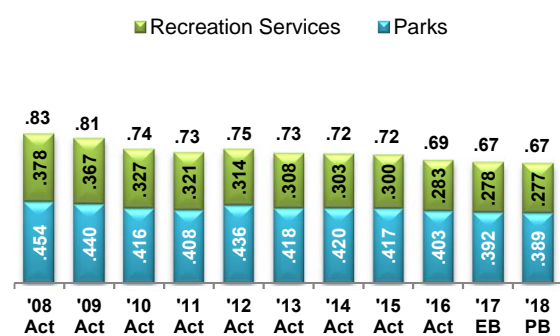
Funding Sources *



Budgeted Expense History (in Millions) *



Total Employees Per Thousand



* 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.

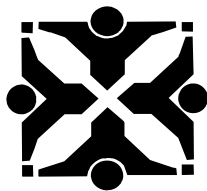
Net Appropriations (Where the Money Goes)*

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018	% Change 18/17EB	% Change 18/17B
Personnel Services	\$7,192,693	\$7,325,262	\$7,178,784	\$7,346,726	2.3%	0.3%
Supplies & Materials	\$3,049,084	\$1,921,967	\$2,606,400	\$1,905,140	(26.9%)	(0.9%)
Travel & Training	\$22,572	\$27,005	\$24,284	\$27,930	15.0%	3.4%
Intragov. Charges	\$1,269,473	\$1,272,780	\$1,272,780	\$1,247,927	(2.0%)	(2.0%)
Utilities, Services & Misc.	\$5,294,888	\$5,595,684	\$4,732,108	\$6,524,314	37.9%	16.6%
Capital	\$972,680	\$147,000	\$147,000	\$162,700	10.7%	10.7%
Other	\$780,947	\$685,878	\$685,878	\$684,950	(0.1%)	(0.1%)
Total *	\$18,582,337	\$16,975,576	\$16,647,234	\$17,899,687	7.5%	5.4%
Operating Expenses	\$12,117,618	\$12,361,478	\$12,033,136	\$12,307,037	2.3%	(0.4%)
Non-Operating Expenses	\$782,720	\$684,950	\$684,950	\$684,950	0.0%	0.0%
Debt Service	\$2,622	\$928	\$928	\$0	(100.0%)	(100.0%)
Capital Additions	\$270,369	\$147,000	\$147,000	\$162,700	10.7%	10.7%
Capital Projects	\$5,409,008	\$3,781,220	\$3,781,220	\$4,745,000	25.5%	25.5%
Total Expenses *	\$18,582,337	\$16,975,576	\$16,647,234	\$17,899,687	7.5%	5.4%

Funding Sources (Where the Money Comes From)*

Grants	\$1,171,514	\$25,970	\$16,828	\$416,500	2375.0%	1503.8%
Interest	\$35,654	\$31,116	\$31,116	\$31,116	0.0%	0.0%
Fees and Service Charges	\$4,243,961	\$4,637,800	\$4,466,458	\$4,570,800	2.3%	(1.4%)
Other Local Revenues	\$196,668	\$101,584	\$100,240	\$94,548	(5.7%)	(6.9%)
Operating Transfers	\$7,124,367	\$7,700,361	\$7,700,361	\$8,424,295	9.4%	9.4%
Forced Account Labor	\$0	\$0	\$0	\$0		
Capital Contr./Donations	\$0	\$0	\$0	\$0		
Use of Fund Balance	\$1,862,619	\$596,256	\$491,108	\$479,939	(2.3%)	(19.5%)
Dedicated Sources	\$14,634,783	\$13,093,087	\$12,806,111	\$14,017,198	9.5%	7.1%
General Sources	\$3,947,554	\$3,882,489	\$3,841,123	\$3,882,489	1.1%	0.0%
Total Funding Sources *	\$18,582,337	\$16,975,576	\$16,647,234	\$17,899,687	7.5%	5.4%

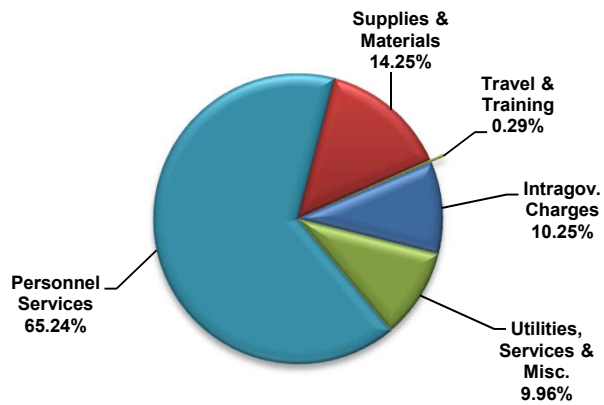
Parks and Recreation - General Fund Operations



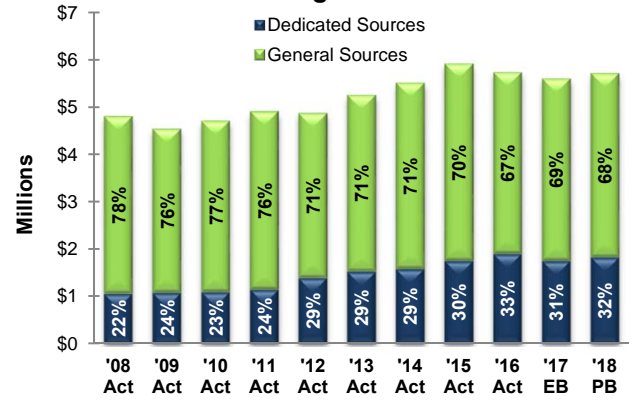
City of Columbia
Columbia, Missouri

Parks and Recreation - General Fund Operations

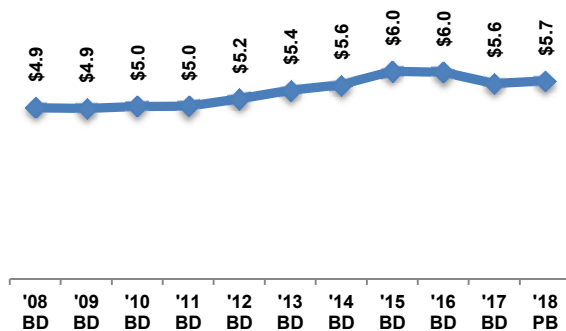
FY 2018 Total Expenditures By Category



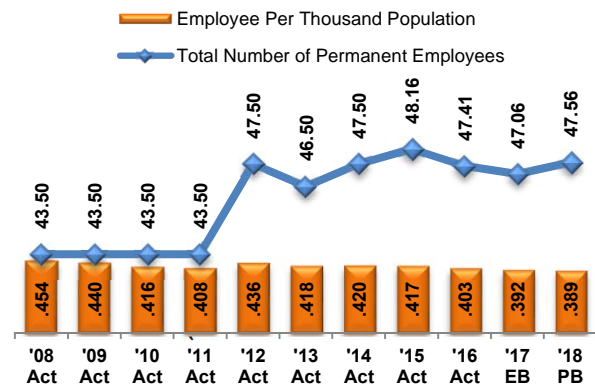
Funding Sources



Budgeted Expenditures (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018	% Change 18/17EB	% Change 18/17B
Personnel Services	\$3,556,596	\$3,671,337	\$3,658,116	\$3,723,472	1.8%	1.4%
Supplies & Materials	\$839,651	\$828,302	\$806,278	\$813,128	0.8%	(1.8%)
Travel & Training	\$15,282	\$16,772	\$15,628	\$16,822	7.6%	0.3%
Intragov. Charges	\$504,415	\$552,051	\$552,051	\$585,162	6.0%	6.0%
Utilities, Services & Misc.	\$641,080	\$571,931	\$561,633	\$568,673	1.3%	(0.6%)
Capital	\$172,904	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$5,729,928	\$5,640,393	\$5,593,706	\$5,707,257	2.0%	1.2%

Summary						
Operating Expenses	\$5,557,024	\$5,640,393	\$5,593,706	\$5,707,257	2.0%	1.2%
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$172,904	\$0	\$0	\$0		
Capital Projects (Budgeted in the Capital Projects Fund)	\$0	\$0	\$0	\$0		
Total Expenses	\$5,729,928	\$5,640,393	\$5,593,706	\$5,707,257	2.0%	1.2%

Funding Sources (Where the Money Comes From)

Grants	\$29,219	\$19,500	\$9,500	\$9,500	0.0%	(51.3%)
Operating Transfer (Parks Sales Tax)	\$1,666,820	\$1,666,820	\$1,666,820	\$1,746,684	4.8%	4.8%
Other Local Revenues	\$86,335	\$71,584	\$76,263	\$68,584	(10.1%)	(4.2%)
Dedicated Sources	\$1,782,374	\$1,757,904	\$1,752,583	\$1,824,768	4.1%	3.8%
General Sources	\$3,947,554	\$3,882,489	\$3,841,123	\$3,882,489	1.1%	0.0%
Total Funding Sources	\$5,729,928	\$5,640,393	\$5,593,706	\$5,707,257	2.0%	1.2%

Parks and Recreation - General Fund Operations

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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. Additional Park Planning & Development expenses are budgeted in the Capital Projects section of the budget. 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.

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 \$52,135 or 1.4%, which includes reallocating 0.50 FTE of park planner position previously funded by the Non-Motorized Grant Fund to this budget, a rate increase in LAGERS retirement (from 13.8% to 14.5%), and a 7% rate increase in health insurance.
- Intragovernmental charges have increased by \$33,111 or 6%, primarily due to an increase in fees charged by the Community Relations Department for Contact Center services (Contact Center will begin handling phone calls for the CARE program, permits, leagues, shelter houses and the parks management center in FY 2018) and a change in the allocation of the Communications and Marketing Manager's position.
- Materials and Supplies budget decreased by \$15,174 or 1.8% primarily due to a reduction in the markup charged by Fleet Maintenance, which went from 26% to 25%.

Highlights/Significant Changes (cont.)

- Capital Additions had no change, as no fleet replacements were budgeted in FY 2017 or FY 2018. If made available, staff anticipates using FY 2016 general fund savings for key fleet replacements.
- Utilities, Services and Other Miscellaneous expenses decreased by \$3,258 or 0.6%, primarily due to a labor rate reduction in Fleet Maintenance. Staff will need to continue to monitor utility usage closely, as additional facilities were added with no budget increase.
- A concern for the department is the permanent portion of the park sales tax is nearly absorbed in the department's operational budget. For FY 2018, 95.94% of the permanent portion is being allocated. This leaves just \$121,756 remaining to be allocated. Increases in intragovernmental charges and utilities have used up much of the source. Future growth in these expenses will either need to come from the General Fund, another funding source, or a reduction of services to the public. Due to low sales tax growth, the department has not been able to add maintenance staff as park acres and trail miles have been added.
- CARE Program - Funding for CARE remains at the same level. Last year, funding allowed the department to partner with 90 businesses and agencies to provide work sites for 170 summer trainees in the CARE traditional program. One hundred sixty eight (168) trainees successfully completed the eight-week program for a 99% completion rate. In addition to the traditional Summer Program, 17 trainees were hired to work in the CARE Art Gallery. All seventeen (17) trainees successfully completed this eight-week program for a 100% completion rate. CARE also employed ten (10) school-year trainees and eleven (11) year-round Boone County Family Resources Trainees.
- CARE has partnered with several City departments for a new apprenticeship program. The objective of the program is to provide post high school job training so that participants have the opportunity to develop the skills needed to be eligible for full-time employment. This is a two-year program with the goal of the apprentice becoming a permanent City employee, or employed in the private sector at or before the end of the two-year period. The apprentices will be paid out of City departments' existing temporary staff budgets and will also receive health insurance. The CARE office will oversee the program and a CARE job coach will work closely with the supervisor in each participating department. One of the apprentice positions has been placed in the Parks and Recreation Department's Construction program, with an estimated annual cost of \$22,204.
- General Fund support for parks has remained the same as FY 2017.

Authorized Personnel

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018	Position Changes
Administration	6.50	5.90	5.90	5.90	
C.A.R.E.	2.00	2.00	2.00	2.00	
Parks Planning & Development	24.25	24.50	24.50	25.00	0.50
Parks Management	14.66	14.66	14.66	14.66	
Total Personnel	47.41	47.06	47.06	47.56	0.50
Permanent Full-Time	47.41	47.06	47.06	47.56	0.50
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	47.41	47.06	47.06	47.56	0.50

Budget Detail By Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018	% Change 18/17EB	% Change 18/17B
Administration						
Personnel Services	\$473,326	\$448,265	\$448,265	\$449,830	0.3%	0.3%
Supplies and Materials	\$26,067	\$23,418	\$23,400	\$26,218	12.0%	12.0%
Travel and Training	\$1,115	\$3,486	\$2,800	\$3,859	37.8%	10.7%
Intragovernmental Charges	\$503,261	\$271,045	\$271,045	\$299,361	10.4%	10.4%
Utilities, Services, & Misc.	\$44,214	\$50,367	\$45,370	\$48,047	5.9%	(4.6%)
Capital	\$6,276	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$1,054,259	\$796,581	\$790,880	\$827,315	4.6%	3.9%

Career Awareness & Related Experience Program (CARE)

Personnel Services	\$432,251	\$460,909	\$460,448	\$460,665	0.0%	(0.1%)
Supplies and Materials	\$17,205	\$18,687	\$16,400	\$15,700	(4.3%)	(16.0%)
Travel and Training	\$59	\$300	\$52	\$300	476.9%	0.0%
Intragovernmental Charges	\$0	\$632	\$632	\$882	39.6%	39.6%
Utilities, Services, & Misc.	\$11,931	\$11,241	\$11,185	\$12,240	9.4%	8.9%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$461,446	\$491,769	\$488,717	\$489,787	0.2%	(0.4%)

Planning and Development

Personnel Services	\$1,602,973	\$1,689,497	\$1,682,459	\$1,751,149	4.1%	3.6%
Supplies and Materials	\$254,445	\$205,336	\$193,700	\$194,523	0.4%	(5.3%)
Travel and Training	\$9,818	\$6,550	\$6,508	\$6,677	2.6%	1.9%
Intragovernmental Charges	\$0	\$70,662	\$70,662	\$78,368	10.9%	10.9%
Utilities, Services, & Misc.	\$132,110	\$82,536	\$79,205	\$80,804	2.0%	(2.1%)
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$1,999,346	\$2,054,581	\$2,032,534	\$2,111,521	3.9%	2.8%

Parks Management

Personnel Services	\$1,048,046	\$1,072,666	\$1,066,944	\$1,061,828	(0.5%)	(1.0%)
Supplies and Materials	\$541,934	\$580,861	\$572,778	\$576,687	0.7%	(0.7%)
Travel and Training	\$4,290	\$6,436	\$6,268	\$5,986	(4.5%)	(7.0%)
Intragovernmental Charges	\$1,154	\$209,712	\$209,712	\$206,551	(1.5%)	(1.5%)
Utilities, Services, & Misc.	\$452,825	\$427,787	\$425,873	\$427,582	0.4%	(0.0%)
Capital	\$166,628	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$2,214,877	\$2,297,462	\$2,281,575	\$2,278,634	(0.1%)	(0.8%)

Department Totals

Personnel Services	\$3,556,596	\$3,671,337	\$3,658,116	\$3,723,472	1.8%	1.4%
Supplies and Materials	\$839,651	\$828,302	\$806,278	\$813,128	0.8%	(1.8%)
Travel and Training	\$15,282	\$16,772	\$15,628	\$16,822	7.6%	0.3%
Intragovernmental Charges	\$504,415	\$552,051	\$552,051	\$585,162	6.0%	6.0%
Utilities, Services, & Misc.	\$641,080	\$571,931	\$561,633	\$568,673	1.3%	(0.6%)
Capital	\$172,904	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$5,729,928	\$5,640,393	\$5,593,706	\$5,707,257	2.0%	1.2%

Authorized Personnel By Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018	Position Changes
Administration					
8970 - Director, Parks & Recreation	1.00	1.00	1.00	1.00	
8762 - Asst. to the Dir., Parks & Recreation	1.00	1.00	1.00	1.00	
4810 - Marketing Specialist *	1.00	0.40	0.40	0.40	
1007 - Administrative Supervisor	1.00	1.00	1.00	1.00	
1006 - Senior Admin. Support Assistant	2.50	2.50	2.50	2.50	
Total Personnel	6.50	5.90	5.90	5.90	
Permanent Full-Time	6.50	5.90	5.90	5.90	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	6.50	5.90	5.90	5.90	

Authorized Personnel By Division

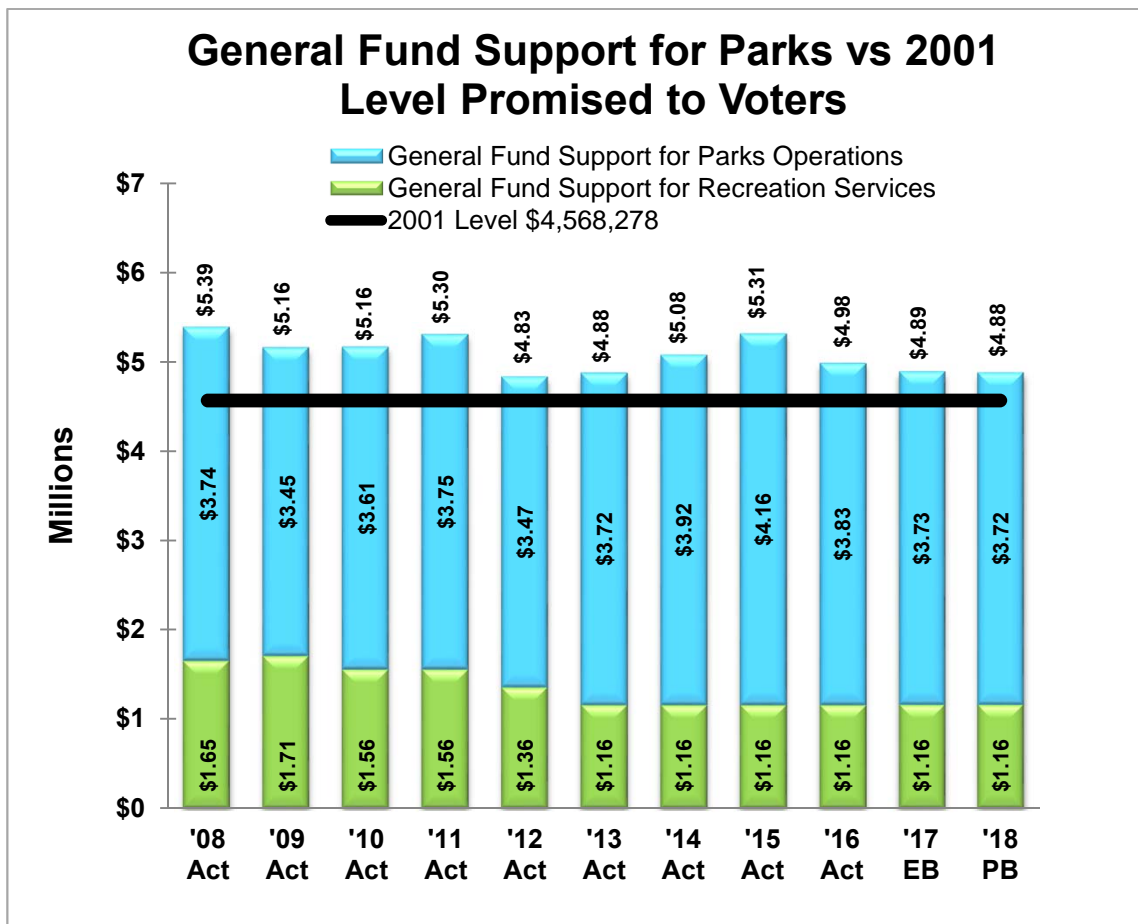
	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018	Position Changes
Career Awareness & Related Experience Program (CARE)					
8660 - CARE Program Supervisor	1.00	1.00	1.00	1.00	
1005 - Admin. Support Assistant	1.00	1.00	1.00	1.00	
Total Personnel	2.00	2.00	2.00	2.00	
Permanent Full-Time	2.00	2.00	2.00	2.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	2.00	2.00	2.00	2.00	
Planning and Development					
8710 - Parks Dev. Superintendent	1.00	1.00	1.00	1.00	
5205 - Forester	1.00	1.00	1.00	1.00	
5203 - Horticulturist	1.00	1.00	1.00	1.00	
4103 - Senior Planner	2.00	2.00	2.00	2.00	
4101 - Planner +	1.25	1.50	1.50	2.00	0.50
2415 - Parks Supervisor	1.00	1.00	1.00	1.00	
2412 - Parks & Grounds Tech-773	4.00	4.00	4.00	4.00	
2411 - Electrician-773	1.00	1.00	1.00	1.00	
2406 - Construction Supervisor	1.00	1.00	1.00	1.00	
2405 - Construction Specialist-773	1.00	1.00	1.00	1.00	
2380 - Construction Mechanic-773	3.00	3.00	3.00	3.00	
2379 - Construction Technician-773	3.00	3.00	3.00	3.00	
2370 - Parks & Grounds Spec -773	2.00	2.00	2.00	2.00	
2300 - Equipment Operator II-773	2.00	2.00	2.00	2.00	
Total Personnel	24.25	24.50	24.50	25.00	0.50
Permanent Full-Time	24.25	24.50	24.50	25.00	0.50
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	24.25	24.50	24.50	25.00	0.50
Parks Management					
8750 - Park & Recreation Manager	1.00	1.00	1.00	1.00	
8690 - Park Ranger	1.00	1.00	1.00	1.00	
8689 - Park Ranger Supervisor	1.00	1.00	1.00	1.00	
2417 - Parks & Facilities Specialist	1.00	1.00	1.00	1.00	
2415 - Parks Supervisor	1.00	1.00	1.00	1.00	
2403 - Maintenance Specialist-773	1.00	1.00	1.00	1.00	
2397 - Maintenance Assistant-773	2.00	2.00	2.00	2.00	
2396 - Maintenance Technician-773	4.16	4.16	4.16	4.16	
2375 - Equipment Mechanic - 773	0.50	0.50	0.50	0.50	
1008 - Senior Administrative Supervisor	1.00	1.00	1.00	1.00	
1006 - Senior Admin. Support Assistant	1.00	1.00	1.00	1.00	
Total Personnel	14.66	14.66	14.66	14.66	
Permanent Full-Time	14.66	14.66	14.66	14.66	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	14.66	14.66	14.66	14.66	
Department Totals					
Permanent Full-Time	47.41	47.06	47.06	47.56	0.50
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	47.41	47.06	47.06	47.56	0.50

* In FY 2017, 60% of this position was reallocated to Community Relations as a part of a reorganization to centralize the public information function across departments.

+ 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 will transition over with the FY 2018 budget

General Fund Support For Parks

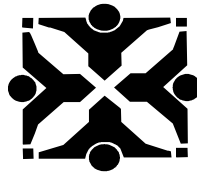
	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018
General Fund Parks Budget	\$5,729,928	\$5,640,393	\$5,593,706	\$5,707,257
Less: Grant Revenue	(\$29,219)	(\$19,500)	(\$9,500)	(\$9,500)
Less: Other Local Revenues	(\$86,335)	(\$71,584)	(\$76,263)	(\$68,584)
Less: Parks Sales Tax Transfer to General Fd.	(\$1,666,820)	(\$1,666,820)	(\$1,666,820)	(\$1,746,684)
General Fund Support for Parks	\$3,947,554	\$3,882,489	\$3,841,123	\$3,882,489
General Fund Operating Support for Rec. Services Fund	\$1,161,910	\$1,161,910	\$1,161,910	\$1,161,910
Total General Fund Support for Parks and Rec.	\$5,109,464	\$5,044,399	\$5,003,033	\$5,044,399
FY 2001 Level:				
FY 2001 Adopted General Fund Parks Budget	\$3,068,278	\$3,068,278	\$3,068,278	\$3,068,278
FY 2001 General Fund Op. Subsidy to Rec. Serv.	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
Total FY 2001 General Fund Support for Parks & Rec.	\$4,568,278	\$4,568,278	\$4,568,278	\$4,568,278
Increase in General Fund Support for Parks and Recreation above the 2001 level promised to the voters when the Parks Sales Tax ballot was passed				
	\$541,186	\$476,121	\$434,755	\$476,121



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

Recreation Services

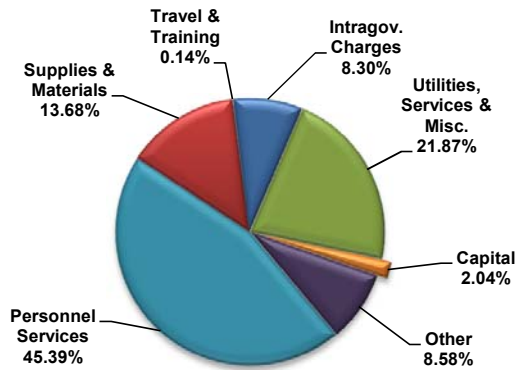
(Enterprise Fund)



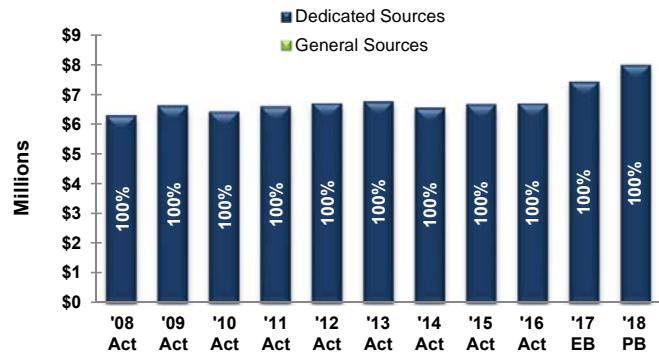
City of Columbia
Columbia, Missouri

Recreation Services Fund (Enterprise Fund)

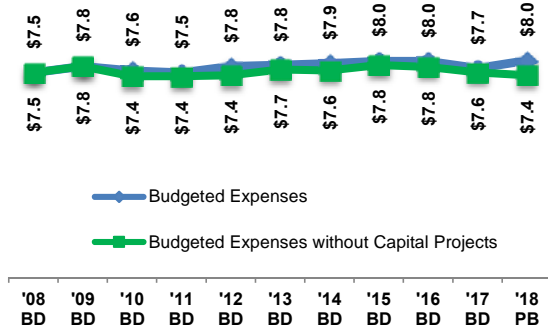
FY 2018 Total Expenses By Category



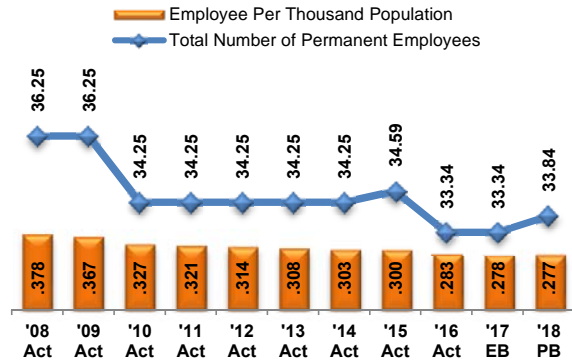
Funding Sources



Budgeted Expense History (in Millions)



Permanent Positions



Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018	% Change 18/17EB	% Change 18/17B
Personnel Services	\$3,635,982	\$3,653,925	\$3,495,363	\$3,623,254	3.7%	(0.8%)
Supplies & Materials	\$1,144,210	\$1,093,665	\$1,106,464	\$1,092,012	(1.3%)	(0.2%)
Travel & Training	\$7,290	\$10,233	\$8,656	\$11,108	28.3%	8.6%
Intragov. Charges	\$765,058	\$720,729	\$720,729	\$662,765	(8.0%)	(8.0%)
Utilities, Services & Misc.	\$1,450,580	\$1,390,562	\$1,256,247	\$1,745,641	39.0%	25.5%
Capital	\$97,465	\$147,000	\$147,000	\$162,700	10.7%	10.7%
Other	\$780,947	\$685,878	\$685,878	\$684,950	(0.1%)	(0.1%)
Total	\$7,881,532	\$7,701,992	\$7,420,337	\$7,982,430	7.6%	3.6%

Summary

Operating Expenses	\$6,560,594	\$6,721,085	\$6,439,430	\$6,599,780	2.5%	(1.8%)
Non-Operating Expenses	\$782,720	\$684,950	\$684,950	\$684,950	0.0%	0.0%
Debt Service	\$2,622	\$928	\$928	\$0	(100.0%)	(100.0%)
Capital Additions	\$97,465	\$147,000	\$147,000	\$162,700	10.7%	10.7%
Capital Projects	\$438,131	\$148,029	\$148,029	\$535,000	261.4%	261.4%
Total Expenses	\$7,881,532	\$7,701,992	\$7,420,337	\$7,982,430	7.6%	3.6%

Funding Sources (Where the Money Comes From)

Grant Revenue	\$6,470	\$6,470	\$7,328	\$7,000	(4.5%)	8.2%
Capital Contribution	\$0	\$0	\$0	\$0		
Interest Revenue	\$35,654	\$31,116	\$31,116	\$31,116	0.0%	0.0%
Oper. Trnsfr (from Gen. Fd)	\$1,161,910	\$1,161,910	\$1,161,910	\$1,161,910	0.0%	0.0%
Oper. Trnsfr (from Parks STax)	\$1,102,201	\$1,242,201	\$1,242,201	\$1,692,201	36.2%	36.2%
Oper. Trnsfr (Other)	\$98,436	\$9,430	\$9,430	\$13,500	43.2%	43.2%
Fees & Service Charges	\$4,243,961	\$4,637,800	\$4,466,458	\$4,570,800	2.3%	(1.4%)
Other Local Revenues	\$110,333	\$30,000	\$23,977	\$25,964	8.3%	(13.5%)
Use of Prior Year Resources	\$1,122,567	\$583,065	\$477,917	\$479,939	0.4%	(17.7%)
Dedicated Sources	\$7,881,532	\$7,701,992	\$7,420,337	\$7,982,430	7.6%	3.6%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$7,881,532	\$7,701,992	\$7,420,337	\$7,982,430	7.6%	3.6%

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; 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).

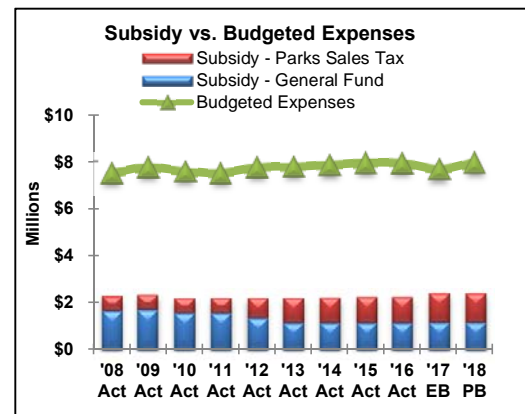
This fund provides various recreational services for which participants are charged fees. These fees are expected to recover only a portion of the cost of providing the activities. The remaining revenue comes in the form of subsidies and transfers from the General Fund and the Parks Sales Tax Fund.

Highlights/Significant Changes

- Funding for the conversion of the buildings at Waters-Moss Memorial Wildlife Area to activity centers came from the City's Designated Loan Fund. The loan was paid off at the end of Fiscal Year 2017 and will save the department nearly \$98,000 per year.
- Intragovernmental charges have decreased by \$57,964, or 8.3%, due to reduced G&A fees, Public Communication fees, and Self Insurance charges.
- The Activity & Recreation Center's (ARC) budget includes \$22,000 for equipment replacement, which is funded by Recreation Center Improvement Fees (RCIF).
- The Personnel budget includes a \$53,934, or 3.8% reduction in Temporary Positions to offset the rate increase in LAGERS retirement (from 13.8% to 14.5%), and a 7% rate increase in health insurance. In FY 2017, the Airport paid 25% of the FTE Sports Rec Supervisor's and Sports Rec Specialist's salaries for their management of the Airport concessions. In FY 2018, the concessions revert back to the Airport's responsibility, and 100% of the FTE sports staff salaries will be paid by the Rec Services Fund. The salary savings from long-time employee retirements helped to offset the increase in the FTE Sports salaries expenses.
- Utilities, Services and Miscellaneous expenses increased by \$355,079 due to a \$450,000 capital improvement project for Antimi Sports Complex field improvements which is scheduled in FY 2018. This project will be funded by a transfer from the Park Sales Tax Fund to the Rec Services Fund.
- The General Fund subsidy is \$1,161,910 (same as FY 2017), and the Park Sales Tax subsidy is 1,242,201 to the operating budget (same as FY 2017) and \$450,000 for capital projects.

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.



Authorized Personnel

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018	Position Changes
Parks and Maintenance	8.34	8.34	8.34	8.34	
Recreation	15.50	15.50	15.50	16.00	0.50
Recreation Center	9.50	9.50	9.50	9.50	
Total Personnel	33.34	33.34	33.34	33.84	0.50
Permanent Full-Time	32.59	32.59	32.59	33.09	0.50
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	33.34	33.34	33.34	33.84	0.50

Recreation Services Fund

Forecasted Sources and Uses (For Information Purposes Only)

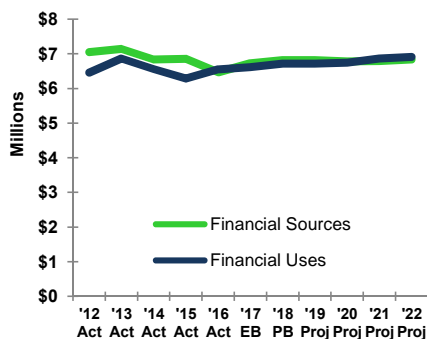
	Projected FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2021
Sports / Concessions (5520)					
Program Revenues	\$569,400	\$575,050	\$575,050	\$580,757	\$580,757
Program and Maint Expenses	\$1,147,633	\$1,187,269	\$1,207,065	\$1,227,626	\$1,249,051
Sources Over/(Under) Uses	(\$578,233)	(\$612,219)	(\$632,015)	(\$646,869)	(\$668,294)
Percent of Costs Recovered	50%	48%	48%	47%	46%
Goal	55%	55%	55%	55%	55%
Aquatics / Outdoor / Travel (5540)					
Program Revenues	\$205,500	\$207,550	\$207,550	\$209,622	\$209,622
Program Expenses	\$623,776	\$632,475	\$643,472	\$655,149	\$667,611
Sources Over/(Under) Uses	(\$418,276)	(\$424,925)	(\$435,922)	(\$445,527)	(\$457,989)
Percent of Costs Recovered	33%	33%	32%	32%	31%
Goal	45%	45%	45%	45%	45%
Golf (5550)					
Program Revenues	\$1,234,900	\$1,187,200	\$1,187,200	\$1,199,023	\$1,199,023
Program Expenses	\$1,281,625	\$1,306,479	\$1,332,276	\$1,286,035	\$1,308,428
Sources Over/(Under) Uses	(\$46,725)	(\$119,279)	(\$145,076)	(\$87,012)	(\$109,405)
Percent of Costs Recovered	96%	91%	89%	93%	92%
Goal	90%	90%	90%	90%	90%
Senior Adult (5573)					
Program Revenues	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Program Expenses	\$76,035	\$77,538	\$79,082	\$80,673	\$82,315
Sources Over/(Under) Uses	(\$56,035)	(\$57,538)	(\$59,082)	(\$60,673)	(\$62,315)
Percent of Costs Recovered	26%	26%	25%	25%	24%
Goal	25%	25%	25%	25%	25%
Oak Tours (5574)					
Program Revenues	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
Program Expenses	\$63,952	\$64,743	\$65,554	\$66,388	\$67,245
Sources Over/(Under) Uses	(\$23,952)	(\$24,743)	(\$25,554)	(\$26,388)	(\$27,245)
Percent of Costs Recovered	63%	62%	61%	60%	59%
Goal	85%	85%	85%	85%	85%
Special Olympics/Adaptive (5571 & 5576)					
Program Revenues	\$41,300	\$41,550	\$41,550	\$41,802	\$41,802
Program Expenses	\$167,408	\$170,608	\$173,880	\$177,225	\$180,646
Sources Over/(Under) Uses	(\$126,108)	(\$129,058)	(\$132,330)	(\$135,423)	(\$138,844)
Percent of Costs Recovered	25%	24%	24%	24%	23%
Goal	23%	23%	23%	23%	23%
Classes / Special Events (5575)					
Program Revenues	\$219,500	\$221,490	\$221,490	\$223,501	\$223,501
Program Expenses	\$310,018	\$314,846	\$319,832	\$324,994	\$330,348
Sources Over/(Under) Uses	(\$90,518)	(\$93,356)	(\$98,342)	(\$101,493)	(\$106,847)
Percent of Costs Recovered	71%	70%	69%	69%	68%
Goal	68%	68%	68%	68%	68%

Recreation Services Fund

Forecasted Sources and Uses (For Information Purposes Only)

	Projected FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022
Community Recreation (5530)					
Program Revenues	\$45,000	\$45,450	\$45,450	\$45,905	\$45,905
Program Expenses	\$461,383	\$491,186	\$492,203	\$493,331	\$494,588
Sources Over/(Under) Uses	(\$416,383)	(\$445,736)	(\$446,753)	(\$447,426)	(\$448,683)
Percent of Costs Recovered	10%	9%	9%	9%	9%
Goal	10%	10%	10%	10%	10%
ARC (56xx)					
Program Revenues	\$1,908,000	\$1,901,815	\$1,902,119	\$1,920,875	\$1,921,185
Program Expenses	\$1,807,564	\$1,826,941	\$1,861,415	\$1,897,068	\$1,933,994
Sources Over/(Under) Uses	\$100,436	\$74,874	\$40,704	\$23,807	(\$12,809)
Percent of Costs Recovered	106%	104%	102%	101%	99%
Goal	100%	100%	100%	100%	100%
Summary					
Grants and Capital Contributions	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
Interest (w/o GASB 31 Adj)	\$31,116	\$31,116	\$31,116	\$31,116	\$31,116
Fees & Service Charges for Operations	\$4,337,300	\$4,294,805	\$4,295,109	\$4,337,195	\$4,337,505
Other Local Revenues	\$25,964	\$25,964	\$25,964	\$25,964	\$25,964
Operating Subsidy - General Fund	\$1,161,910	\$1,161,910	\$1,161,910	\$1,161,910	\$1,161,910
Operating Subsidy - Parks Sales Tax	\$1,102,201	\$1,102,201	\$1,102,201	\$1,102,201	\$1,102,201
Temp PST for Maint Equip Replacement	\$80,000	\$80,000	\$80,000	\$90,000	\$90,000
Temp PST for Annual Scholarship Pgm	\$60,000	\$65,000	\$70,000	\$70,000	\$75,000
Operating Transfer - PST for CIP projects	\$0	\$0	\$0	\$0	\$0
Other Funding Sources/Transfers	\$13,500	\$13,500	\$13,500	\$13,500	\$13,500
Total Financial Sources	\$6,818,991	\$6,781,496	\$6,786,800	\$6,838,886	\$6,844,196
Operating Expenses	\$6,557,780	\$6,641,017	\$6,764,977	\$6,820,887	\$6,949,874
Transfer to Capital Project Fund	\$0	\$0	\$0	\$0	\$0
Interest Expense/Non-Operating Cash Pmts	\$0	\$0	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$162,700	\$106,810	\$101,221	\$90,532	\$95,844
Operating Transfer - PST for CIP projects	\$0	\$0	\$0	\$0	\$0
Total Financial Uses	\$6,720,480	\$6,747,827	\$6,866,198	\$6,911,419	\$7,045,718
Financial Sources Over/(Under) Uses	\$98,511	\$33,669	(\$79,398)	(\$72,533)	(\$201,522)
Beginning Unassigned Cash Reserve	\$1,319,480	\$1,417,991	\$1,451,660	\$1,372,262	\$1,299,729
Sources Over/(Under) Uses	\$98,511	\$33,669	(\$79,398)	(\$72,533)	(\$201,522)
Current Assets					
Less: Current Liabilities					
Projected Unassigned Cash Reserve	\$1,417,991	\$1,451,660	\$1,372,262	\$1,299,729	\$1,098,207
Cash Reserve Target (20% Fin. Uses)	\$1,344,096	\$1,349,565	\$1,373,240	\$1,382,284	\$1,409,144
Above/(Below) Cash Reserve Target	\$73,895	\$102,095	(\$978)	(\$82,555)	(\$310,937)

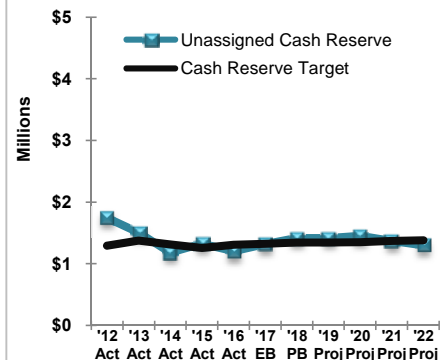
FORECASTED Financial Sources vs. Financial Uses



For the Forecasted period shown, financial sources and financial uses are projected to be slightly above financial uses for FY 2018 and FY 2019, but fall below uses for FY 2020 - FY 2022.

For the forecasted period unassigned cash reserve is projected to fall below the cash reserve target in FY 2020. There are planned rate adjustments in FY 2019 and FY 2021.

FORECASTED Ending Unassigned Cash Reserve



Cost Recovery Information

	Actual FY 2015	Actual FY 2016	Estimated FY 2017	Proposed FY 2018	Goal
Sports					
Annual Estimated Participations	90,731	94,182	95,000	95,000	
Program Costs	\$1,000,263	\$1,071,423	\$1,039,673	\$1,147,633	
Program Revenues	\$585,521	\$554,592	\$567,358	\$569,400	
Percent of Cost Recovered	58.54%	51.76%	54.57%	49.62%	55%
Aquatics/Outdoor/Travel					
Annual Estimated Participations	61,518	78,814	75,000	75,000	
Program Costs	\$573,199	\$640,210	\$586,420	\$623,776	
Program Revenues	\$194,848	\$233,681	\$200,500	\$205,500	
Percent of Cost Recovered	33.99%	36.50%	34.19%	32.94%	45%
Golf					
Annual Estimated Participations	73,252	72,333	78,000	78,000	
Program Costs	\$1,153,800	\$1,363,145	\$1,280,570	\$1,281,625	
Program Revenues	\$1,101,727	\$1,130,173	\$1,163,100	\$1,234,900	
Percent of Cost Recovered	95.49%	82.91%	90.83%	96.35%	90%
Senior Adult					
Annual Estimated Participations	18,561	17,129	17,000	17,000	
Program Costs	\$77,783	\$75,877	\$69,344	\$76,035	
Program Revenues	\$16,770	\$19,978	\$20,000	\$20,000	
Percent of Cost Recovered	21.56%	26.33%	28.84%	26.30%	25%
Oak Tours					
Annual Estimated Participations	1,027	228	1,000	1,000	
Program Costs	\$46,841	\$57,602	\$61,461	\$63,952	
Program Revenues	\$20,020	\$26,736	\$40,000	\$40,000	
Percent of Cost Recovered	42.74%	46.42%	65.08%	62.55%	85%
Special Olympics/Adaptive					
Annual Estimated Participations	33,533	25,408	30,000	30,000	
Program Costs	\$165,174	\$143,998	\$166,815	\$167,408	
Program Revenues	\$33,827	\$40,253	\$39,500	\$41,300	
Percent of Cost Recovered	20.48%	27.95%	23.68%	24.67%	23%
Classes/Special Events					
Annual Estimated Participations	111,799	128,271	125,000	125,000	
Program Costs	\$361,440	\$301,562	\$312,205	\$310,018	
Program Revenues	\$217,253	\$241,803	\$213,328	\$219,500	
Percent of Cost Recovered	60.11%	80.18%	68.33%	70.80%	68%
Community Recreation					
Annual Estimated Participations	55,773	47,950	50,000	50,000	
Program Costs	\$426,376	\$437,538	\$440,582	\$461,383	
Program Revenues	\$39,756	\$42,773	\$44,000	\$45,000	
Percent of Cost Recovered	9.32%	9.78%	9.99%	9.75%	10%
Activity & Recreation Center (ARC)					
Annual Estimated Participations	336,822	314,086	320,000	320,000	
Program Costs	\$1,644,679	\$1,681,563	\$1,763,107	\$1,807,564	
Program Revenues	\$1,705,694	\$1,793,093	\$1,898,913	\$1,908,000	
Percent of Cost Recovered	103.71%	106.63%	107.70%	105.56%	100%

Recreation Services

Budget Detail By Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018	% Change 18/17EB	% Change 18/17B
Park Services						
Personnel Services	\$864,006	\$679,838	\$678,293	\$682,493	0.6%	0.4%
Supplies & Materials	\$405,482	\$415,151	\$403,950	\$408,892	1.2%	(1.5%)
Travel & Training	\$1,503	\$1,923	\$1,690	\$2,123	25.6%	10.4%
Intragovernmental Charges	\$112,681	\$122,694	\$122,694	\$118,792	(3.2%)	(3.2%)
Utilities, Services & Misc.	\$521,352	\$535,362	\$502,310	\$550,934	9.7%	2.9%
Capital	\$63,894	\$75,000	\$75,000	\$126,700	68.9%	68.9%
Other	\$0	\$0	\$0	\$0		
Total	\$1,968,918	\$1,829,968	\$1,783,937	\$1,889,934	5.9%	3.3%
Recreation						
Personnel Services	\$1,738,235	\$1,858,089	\$1,747,538	\$1,827,066	4.6%	(1.7%)
Supplies & Materials	\$434,000	\$482,614	\$473,619	\$472,320	(0.3%)	(2.1%)
Travel & Training	\$3,520	\$5,549	\$4,966	\$5,985	20.5%	7.9%
Intragovernmental Charges	\$458,130	\$400,016	\$400,016	\$370,044	(7.5%)	(7.5%)
Utilities, Services & Misc.	\$310,791	\$374,244	\$341,247	\$347,567	1.9%	(7.1%)
Capital	\$0	\$0	\$0	\$0		
Other	\$472,022	\$377,726	\$377,726	\$376,798	(0.2%)	(0.2%)
Total	\$3,416,698	\$3,498,238	\$3,345,112	\$3,399,780	1.6%	(2.8%)
Recreation Center						
Personnel Services	\$1,033,741	\$1,115,998	\$1,069,532	\$1,113,695	4.1%	(0.2%)
Supplies & Materials	\$180,989	\$195,900	\$190,617	\$210,800	10.6%	7.6%
Travel & Training	\$2,267	\$2,761	\$2,000	\$3,000	50.0%	8.7%
Intragovernmental Charges	\$194,247	\$198,019	\$198,019	\$173,929	(12.2%)	(12.2%)
Utilities, Services & Misc.	\$304,045	\$332,927	\$302,939	\$312,140	3.0%	(6.2%)
Capital	\$33,571	\$72,000	\$72,000	\$36,000	(50.0%)	(50.0%)
Other	\$308,925	\$308,152	\$308,152	\$308,152	0.0%	0.0%
Total	\$2,057,785	\$2,225,757	\$2,143,259	\$2,157,716	0.7%	(3.1%)
Capital Projects						
Personnel Services	\$0	\$0	\$0	\$0		
Supplies and Materials	\$123,739	\$0	\$38,278	\$0	(100.0%)	
Travel and Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services, & Misc.	\$314,392	\$148,029	\$109,751	\$535,000	387.5%	261.4%
Capital	\$0	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$438,131	\$148,029	\$148,029	\$535,000	261.4%	261.4%
Department Totals						
Personnel Services	\$3,635,982	\$3,653,925	\$3,495,363	\$3,623,254	3.7%	(0.8%)
Supplies and Materials	\$1,144,210	\$1,093,665	\$1,106,464	\$1,092,012	(1.3%)	(0.2%)
Travel and Training	\$7,290	\$10,233	\$8,656	\$11,108	28.3%	8.6%
Intragovernmental Charges	\$765,058	\$720,729	\$720,729	\$662,765	(8.0%)	(8.0%)
Utilities, Services, & Misc.	\$1,450,580	\$1,390,562	\$1,256,247	\$1,745,641	39.0%	25.5%
Capital	\$97,465	\$147,000	\$147,000	\$162,700	10.7%	10.7%
Other	\$780,947	\$685,878	\$685,878	\$684,950	(0.1%)	(0.1%)
Total	\$7,881,532	\$7,701,992	\$7,420,337	\$7,982,430	7.6%	3.6%

Recreation Services

Authorized Positions By Division

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018	Position Changes
Park Services					
2418 - Sports Turf Specialist	1.00	1.00	1.00	1.00	
2416 - Golf Course Specialist	2.00	2.00	2.00	2.00	
2415 - Parks Supervisor	1.00	1.00	1.00	1.00	
2412 - Parks & Grounds Tech-773	3.00	3.00	3.00	3.00	
2396 - Maintenance Technician-773	1.34	0.84	0.84	0.84	
2375 - Equipment Mechanic - 773	0.00	0.50	0.50	0.50	
Total Personnel	8.34	8.34	8.34	8.34	
Permanent Full-Time	8.34	8.34	8.34	8.34	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	8.34	8.34	8.34	8.34	
Recreation					
8750 - Park & Recreation Manager	1.00	1.00	1.00	1.00	
8610 - Rec. and Comm Prog Superint.	1.00	1.00	1.00	1.00	
8530 - Recreation Supervisor *	3.25	3.25	3.25	3.50	0.25
8520 - Recreation Specialist *	8.25	8.25	8.25	8.50	0.25
8510 - Recreation Leader	1.00	1.00	1.00	1.00	
2003 - Custodian-773	1.00	1.00	1.00	1.00	
Total Personnel	15.50	15.50	15.50	16.00	0.50
Permanent Full-Time	14.75	14.75	14.75	15.25	0.50
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	15.50	15.50	15.50	16.00	0.50
Recreation Center					
8530 - Recreation Supervisor	1.50	1.50	1.50	1.50	
8520 - Recreation Specialist	2.50	2.50	2.50	2.50	
2403 - Maintenance Specialist-773	1.00	1.00	1.00	1.00	
2397 - Maintenance Assistant-773	2.00	2.00	2.00	2.00	
2396 - Maintenance Technician-773	1.00	1.00	1.00	1.00	
1007 - Administrative Supervisor	1.00	1.00	1.00	1.00	
1006 - Senior Admin Support Assistant	0.50	0.50	0.50	0.50	
Total Personnel	9.50	9.50	9.50	9.50	
Permanent Full-Time	9.50	9.50	9.50	9.50	
Permanent Part-Time	0.00	0.00	0.00	0.00	
Total Permanent	9.50	9.50	9.50	9.50	
Department Totals					
Permanent Full-Time	32.59	32.59	32.59	33.09	0.50
Permanent Part-Time	0.75	0.75	0.75	0.75	
Total Permanent	33.34	33.34	33.34	33.84	0.50

* 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 will take over the management of this function in FY 2018.

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.

- \$450,000 - Antimi Sports Complex: Field Improvements will replace the existing backstops, fencing and dugouts on the original four fields, irrigate four additional fields and make ADA walkway improvements.
- \$35,000 - ARC - Security System Improvements will include updating all existing cameras at the facility, replacement of the recording device and the addition of three exterior cameras to monitor the parking lots.
- \$50,000 – Second year of funding for the development of a driving range at Lake of the Woods Golf Course. Total project cost: \$120,000, with funding in FY 2017 and FY 2018.

Fiscal Impact

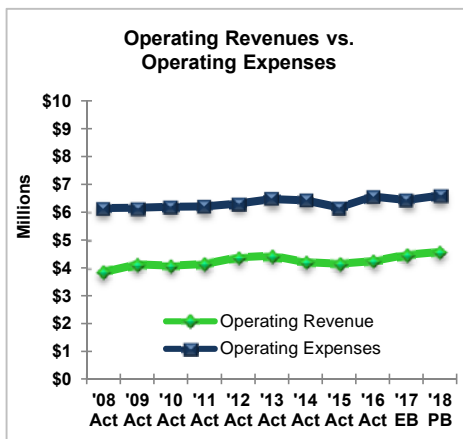
- Improvements are needed at the Antimi Sports Complex to maintain it as a quality tournament-level facility that brings in annual revenue for the Parks and Recreation Department and tourism dollars to the community. The improvements will have a minimal impact to the annual operating expenses, as the majority of improvements are renovations to existing amenities.
- The ARC –Security System Improvements project will have minimal impact to the operating expenses, as the ARC already utilizes a camera security system inside the building.
- The new driving range at Lake of the Woods Golf Course has the potential to generate \$35,000-\$40,000 in revenue. There will be a small increase in personnel and equipment expenses associated with driving range maintenance and operations.

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Net Income Statement Recreation Services Fund

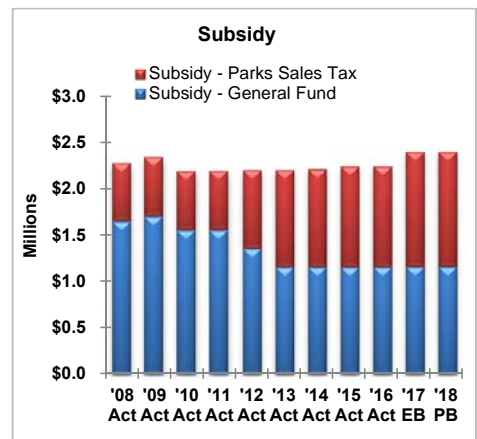
	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018
Operating Revenues:				
Activity Fees	\$2,900,077	\$3,181,300	\$3,109,500	\$3,168,500
User Fees	\$120,439	\$135,100	\$126,500	\$141,500
Golf Improvement User Fee	\$59,040	\$62,000	\$60,000	\$62,000
Capital User Fee	\$28,428	\$32,000	\$28,000	\$30,000
Rentals	\$623,404	\$674,600	\$636,500	\$639,000
Sales	\$508,459	\$551,300	\$501,558	\$528,300
Other Misc. Operating Revenues	\$4,114	\$1,500	\$4,400	\$1,500
Total Operating Revenues	\$4,243,961	\$4,637,800	\$4,466,458	\$4,570,800
Operating Expenses:				
Personnel Services	\$3,635,982	\$3,653,925	\$3,495,363	\$3,623,254
Supplies & Materials	\$1,020,471	\$1,093,665	\$1,068,186	\$1,092,012
Travel & Training	\$7,290	\$10,233	\$8,656	\$11,108
Intragovernmental Charges	\$765,058	\$720,729	\$720,729	\$662,765
Utilities, Services & Other Misc.	\$1,131,793	\$1,242,533	\$1,146,496	\$1,210,641
Total Operating Expenses	\$6,560,594	\$6,721,085	\$6,439,430	\$6,599,780
Operating Income (Loss) Before Depreciation	(\$2,316,633)	(\$2,083,285)	(\$1,972,972)	(\$2,028,980)
Depreciation	(\$688,325)	(\$684,950)	(\$684,950)	(\$684,950)
Operating Income	(\$3,004,958)	(\$2,768,235)	(\$2,657,922)	(\$2,713,930)
Non-Operating Revenues:				
Investment Revenue	\$35,654	\$31,116	\$31,116	\$31,116
Revenue from Other Government Units	\$6,470	\$6,470	\$7,328	\$7,000
Misc. Non-Operating Revenue	\$110,333	\$30,000	\$23,977	\$25,964
Total Non-Operating Revenues	\$152,457	\$67,586	\$62,421	\$64,080
Non-Operating Expenses:				
Interest Expense	\$2,622	\$928	\$928	\$0
Bank & Paying Agent Fees	\$4,395	\$0	\$0	\$0
Loss on Disposal of Assets	\$0	\$0	\$0	\$0
Total Non-Operating Expenses	\$7,017	\$928	\$928	\$0
Operating Transfers:				
Subsidy - General Fund	\$1,161,910	\$1,161,910	\$1,161,910	\$1,161,910
Subsidy, Schlrsip & Fleet Rpl - Parks Sales Tax	\$1,102,201	\$1,242,201	\$1,242,201	\$1,242,201
CIP (PST project)	\$80,000	\$0	\$0	\$450,000
Operating Transfers From Other Funds	\$18,436	\$9,430	\$9,430	\$13,500
Operating Transfers To Other Funds	(\$90,000)	\$0	\$0	\$0
	\$2,272,547	\$2,413,541	\$2,413,541	\$2,867,611
Capital Contribution	\$0	\$0	\$0	\$0
Net Income/(Loss) Transferred to Fund Equity	(\$586,971)	(\$288,036)	(\$182,888)	\$217,761
Beginning Retained Earnings	\$15,096,135	\$14,509,164	\$14,509,164	\$14,326,276
Ending Retained Earnings	\$14,509,164	\$14,221,128	\$14,326,276	\$14,544,037

Note: Net Income statements do not include capital addition, or capital project, 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 Operating Transfers section of the net income statement. Refer to the Funding Sources and Uses Statement in the next two pages for a more complete look at financial sources and uses.

Due to budget constraints in the general fund, the subsidy from the general fund has been reduced over the past ten years. The subsidy from the Parks Sales Tax has increased over the past ten years.



Summary of Funding Sources and Uses Recreation Services Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018
Financial Sources				
Interest	\$35,654	\$31,116	\$31,116	\$31,116
Less: GASB 31 Interest Adjustment	\$5,268			
Total Interest w/o GASB 31 Adjustment	\$30,386	\$31,116	\$31,116	\$31,116
Grants	\$6,470	\$6,470	\$7,328	\$7,000
Activity Fees	\$2,900,077	\$3,181,300	\$3,109,500	\$3,168,500
User Fees	\$120,439	\$135,100	\$126,500	\$141,500
Golf Improvement User Fee	\$59,040	\$62,000	\$60,000	\$62,000
Capital User Fee	\$28,428	\$32,000	\$28,000	\$30,000
Rentals	\$623,404	\$674,600	\$636,500	\$639,000
Sales	\$508,459	\$551,300	\$501,558	\$528,300
Other Misc. Operating Revenues	\$4,114	\$1,500	\$4,400	\$1,500
Less: Fees and Service Charges Restricted for capital	(\$207,907)	(\$229,100)	(\$214,500)	(\$233,500)
Other Local Revenues	\$110,333	\$30,000	\$23,977	\$25,964
Total Financial Sources Before Operating Transfers	\$4,183,243	\$4,476,286	\$4,314,379	\$4,401,380
Operating Transfers from Other Funds	\$2,282,547	\$2,413,541	\$2,413,541	\$2,417,611
Total Financial Sources	\$6,465,790	\$6,889,827	\$6,727,920	\$6,818,991
Financial Uses of Unrestricted Cash				
Personnel Services	\$3,635,982	3,653,925	3,495,363	3,623,254
Supplies & Materials	\$1,020,471	1,093,665	1,068,186	1,092,012
Travel & Training	\$7,290	\$10,233	\$8,656	\$11,108
Intragovernmental Charges	\$765,058	\$720,729	\$720,729	\$662,765
Utilities, Services & Other Misc.	\$1,131,793	1,242,533	1,146,496	1,210,641
Total Operating Expenses	\$6,560,594	\$6,721,085	\$6,439,430	\$6,599,780
Less Expenses Paid from restricted fees	\$67,296	\$72,000	\$72,000	\$42,000
Less GASB 68 Pension Adjustment	\$210,550			
Less GASB 16 Vacation Adjustment	\$23,739			
Total Operating Expenses w/o GASB Adj	\$6,259,009	\$6,649,085	\$6,367,430	\$6,557,780
Operating Transfer to Other Funds	\$90,000	\$0	\$0	\$0
Interest Expense	\$2,622	\$928	\$928	\$0
Bank & Paying Agent Fees	\$4,395	\$0	\$0	\$0
Principal Payments	\$95,997	\$97,691	\$97,691	\$0
Capital Additions	\$97,465	\$147,000	\$147,000	\$162,700
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
Total Financial Uses	\$6,549,488	\$6,894,704	\$6,613,049	\$6,720,480
Financial Sources Over/(Under) Uses	(\$83,698)	(\$4,877)	\$114,871	\$98,511

The Funding Sources and Uses Statement is a management tool which provides a more complete look at the cash and other resources 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 cash reserve target which provides useful information about the financial health of the fund.

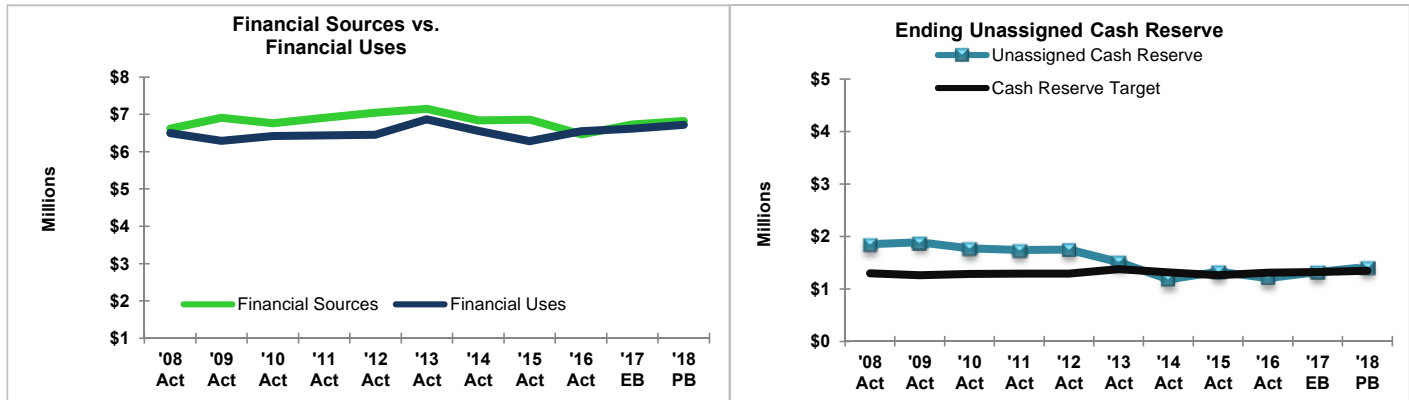
This statement takes information from the net income statement and subtracts out non-cash items (depreciation, loss on disposal of fixed assets, and GASB adjustments for interest revenue, pensions, and vacation liabilities). This statement also includes capital item purchases (such as fleet replacements),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

A cash reserve target is calculated in accordance with the cash reserve policy. In the event of a disaster, these funds would be used to keep the operation going for approximately three months plus fund the next year's infrastructure costs. The cash reserve target amount is different for each operation and depends on their operational and capital project needs.

The ending unassigned cash reserves are compared to the cash reserve target. When the reserves are below the cash reserve target it will be necessary for management to adjust fees or reduce expenses in order to get the reserves at or above the cash reserve target. With this type of fund, it is a normal practice to utilize smaller rate increases over time in order to build up reserves and then use those reserve balances to fund capital project costs.

Summary of Funding Sources and Uses Recreation Services Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018
Unassigned Cash Reserve				
Beginning Unassigned Cash Reserve		\$1,204,609	\$1,204,609	\$1,319,480
Financial Sources Over/(Under) Uses		(\$4,877)	\$114,871	\$98,511
Current Assets	\$1,606,250			
Less: Current Liabilities	\$401,641			
Projected Unassigned Cash Reserve	\$1,204,609	\$1,199,732	\$1,319,480	\$1,417,991
Cash Reserve Target				
Total Financial Uses	\$6,549,488	\$6,894,704	\$6,613,049	\$6,720,480
Less Ent Revenue used for current year CIP	\$0	\$0	\$0	\$0
Total Financial Uses for Operations	\$6,549,488	\$6,894,704	\$6,613,049	\$6,720,480
x 20%	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$1,309,898	\$1,378,941	\$1,322,610	\$1,344,096
Next Year Capital Projects Ent Revenue	\$0	\$0	\$0	\$0
Cash Reserve Target	\$1,309,898	\$1,378,941	\$1,322,610	\$1,344,096
Above/(Below) Cash Target Reserve	(\$105,289)	(\$179,209)	(\$3,130)	\$73,895



For the ten year period total financial sources have been above financial uses for all years except FY 2008, FY 2013 and FY 2014. 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.

The ending cash and other resources fell below the cash reserve target in FY 2014, but was above the cash reserve target in FY 2015. In FY 2016, the ending cash and other resources was \$105,288 below the cash reserve target but is projected in by FY 2018 to be \$73,895 above the cash reserve target.

Fees are being increased in Golf for green fees, season passes, and private owned golf cart fees in order to improve the cost recovery in those areas and improve the financial health of the fund. Refer to the fees/charges/fines section on the next twelve pages for complete details of the fee charges for FY 2018. In addition, the last payment for the debt to renovate the Waters-Moss Memorial Wildlife Area to activity centers occurred in FY 2017. This will result in an annual savings of nearly \$98,000.

Recreation Services Fees/Charges/Fines

			FY 2017	FY 2018
	Chapter/ Section	Date Last Changed	Fee	Fee
Activities/Classes:	17-161(a)			
Any activity (unless specified elsewhere in this section) that has as its main objective to instruct a participant for the purpose of increasing the participant's skill level				
<ul style="list-style-type: none"> - Children (17 and under) - Adults <p>The fee for each individual class is based upon the recovery of direct costs associated with the program.</p> <ul style="list-style-type: none"> - Day camp (per person, per one week session) includes \$7.50 user fee <p>*FY17 - changed from 2 week to 1 week camp sessions, no weekly deposits required Camp Registration Fee; Fee to Secure Spots</p> <ul style="list-style-type: none"> - Day camp - Escapade week (per person) includes \$7.50 user fee - Day camp - Sunrise/Sunset - "School's Out" camp at the ARC, includes \$4.05 user fee 		09-19-02	\$3-\$100	\$3-\$100
		09-21-05	\$3-\$175	\$3-\$175
		10-01-16	\$120.00	\$120.00
		10-01-16	\$50.00	\$50.00
		10-01-16	NA	NA
		10-01-16	NA	NA
		10-01-12	\$45.00	\$45.00
Team activities:	17-161(b)			
Kickball leagues, per game		09-15-14	\$27.30	\$27.30
Volleyball leagues, per game		10-01-16	\$29	\$29
Softball leagues, per game		10-01-16	\$34	\$34
Basketball leagues, per game		10-01-16	\$34	\$34
Flag football leagues, per game		09-23-09	\$30.00	\$30.00
Tennis leagues				
- Singles, per person		9-19-1993	\$18.00	\$18.00
- Doubles, per person		9-19-1993	\$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		6-2-1987	\$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		6-2-1987	\$0.60	\$0.60
		6-2-1987	\$15.00	\$15.00
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.				

Recreation Services Fees/Charges/Fines

			FY 2017	FY 2018	
	Chapter/ Section	Date Last Changed	Fee	Fee	Effective Date
Golf Courses:	17-161(c)				
For use of the greens at the L.A. Nickell and Lake of the Woods Golf Courses					
<u>*User/capital improvement fees - Per paid greens fee</u>					
User fee		09-19-94	\$0.75	\$0.75	
- Recreation facility use charge per greens fee paid					
paid					
Golf course capital improvement fee		09-15-14	\$1.25	\$1.25	
- Improvement fee per greens fee paid					
Greens fees for 18-holes - (includes \$.75 user fee & \$1.25 GCIF)					
Adult (18 - 59) and Senior (60 & older):					
Monday - Friday Rate; excludes holidays		10-01-16	\$19.00	\$20.00	10-01-17
- Adult 18-hole weekday play		10-01-16	\$16.00	\$17.00	10-01-17
- Senior 18-hole weekday play until 2:00 p.m.					
Saturday, Sunday and holiday rate		10-01-16	\$24.00	\$26.00	10-01-17
- Weekend and holiday play					
(March 1 - October 31)					
Twilight rate for 18-holes - 2:00 p.m. to close		10-01-16	\$16.00	\$17.00	10-01-17
- Twilight 18-hole weekday play		10-01-16	\$20.00	\$22.00	10-01-17
- Twilight 18-hole weekend and holiday play					
(March 1 - October 31)					
Super twilight rate - 6:00 p.m. to close		10-01-16	\$13.00	\$14.00	10-01-17
- Super twilight weekday play		10-01-16	\$13.00	\$14.00	10-01-17
- Super twilight weekend and holiday play					
(November 1 - February 28)					
Winter Green Fees:		10-01-16	\$18.00	\$20.00	10-01-17
Saturday, Sunday and holiday rate		09-15-14	\$0.75	\$0.75	
- Winter weekday play		09-15-14	\$1.25	\$1.25	
- Recreation facility use charge per pass					
- Capital improvement fee per pass					
Monday - Friday rate		10-01-16	\$14.00	\$15.00	10-01-17
- Winter weekday play		09-15-14	\$0.75	\$0.75	
- Recreation facility use charge per pass		09-15-14	\$1.25	\$1.25	
- Capital improvement fee per pass					
Year Round Fee					
Junior (17 & under)		10-01-16	\$9.50	\$10.00	10-01-17
Monday - Friday rate					
- Weekday play					
Saturday, Sunday and holiday rate		10-01-16	\$12.00	\$13.00	10-01-17
- Weekend and holiday play					
Greens fees for 9 holes					
Adult (18-59) and Senior (60 and older):					
Monday - Friday rate; excludes holidays		10-01-16	\$11.50	\$12.00	10-01-17
Adult 9-hole weekday play:		09-15-14	\$0.75	\$0.75	
- Recreation facility use charge per pass		09-15-14	\$1.25	\$1.25	
- Capital improvement fee per pass					
Senior 9-hole weekday play:		10-01-16	\$9.50	\$10.00	10-01-17
- Recreation facility use charge per pass		09-15-14	\$0.75	\$0.75	
- Capital improvement fee per pass		09-15-14	\$1.25	\$1.25	
(March 1 - October 31)					
Twilight Rate for 9-holes - 2:00 p.m. to close		10-01-16	\$9.50	\$10.00	10-01-17
Twilight 9-hole weekday play		09-15-14	\$0.75	\$0.75	
- Recreation facility use charge per pass		09-15-14	\$1.25	\$1.25	
- Capital improvement fee per pass					
Twilight 9-hole weekend and holiday play		10-01-16	\$12.00	\$13.00	10-01-17
- Recreation facility use charge per pass		09-15-14	\$0.75	\$0.75	
- Capital improvement fee per pass		09-15-14	\$1.25	\$1.25	
(November 1 - February 28)					
Winter Green Fees:		10-01-16	\$11.50	\$12.00	10-01-17
Monday - Friday rate		09-15-14	\$0.75	\$0.75	
- Winter weekday play		09-15-14	\$1.25	\$1.25	
- Recreation facility use charge per pass					
- Capital improvement fee per pass					

Recreation Services Fees/Charges/Fines

			FY 2017	FY 2018	
	Chapter/ Section	Date Last Changed	Fee	Fee	Effective Date
Golf Courses (continued):					
Season Pass - Valid one year from date of purchase					
Any day play		10-01-16	\$1,264.00	\$1,361.00	10-01-17
-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		10-01-16	\$1,102.00	\$1,167.00	10-01-17
-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		10-01-16	\$249.00	\$287.00	10-01-17
Adult Plus 1 M-F play additional person		10-01-16	\$209.00	\$247.00	10-01-17
<u>Adult (30 - 59) season pass, both courses</u>					
Any day play		10-01-16	\$740.00	\$797.00	10-01-17
-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		10-01-16	\$645.00	\$683.00	10-01-17
-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		10-01-16	\$593.00	\$638.00	10-01-17
-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		10-01-16	\$517.00	\$547.00	10-01-17
-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		10-01-16	\$259.00	\$275.00	10-01-17
-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)		10-01-16	\$157.25	\$171.25	10-01-17
-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		10-01-16	\$593.00	\$638.00	10-01-17
-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		10-01-16	\$517.00	\$547.00	10-01-17
-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		10-01-16	\$946.00	\$1,019.00	10-01-17
-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		10-01-16	\$824.00	\$873.00	10-01-17
-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		10-01-16	\$198.00	\$216.00	10-01-17
-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		10-01-16	\$318.60	\$336.60	10-01-17
-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

			FY 2017	FY 2018		
	Chapter/ Section	Date Last Changed	Fee	Fee	Effective Date	
<u>Golf Cart Fees - Course Owned:</u>						
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)						
<u>Golf Cart Fees - Private Owned:</u>						
Daily Trail Fee for Private Carts		10-01-16	\$11.90	\$13.40	10-01-17	
-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		
<u>Outdoor aquatics:</u>						
17-161(d)						
Admission fees to municipal outdoor swimming facilities						
<u>Albert-Oakland Family Aquatic Center:</u>						
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		
<u>Lake of the Woods; Little Mates Cove:</u>						
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

			FY 2017	FY 2018
	Chapter/ Section	Date Last Changed	Fee	Fee
<u>Douglass Family Aquatic Center:</u>				
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		9-19-1994	\$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
<u>OAK Tours/Senior Plus Programs:</u>				
Any senior adult participating in OAK Tours will be required to pay an annual fee.				
<u>Hillcrest Community Center (HCC) and Oak Tours Fees</u>				
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

			FY 2017	FY 2018
	Chapter/ Section	Date Last Changed	Fee	Fee
Rental fees:	17-161(f)			
Amphitheater		09-21-05	\$10-\$200	\$10-\$200
reservation hourly fee		10-01-16	\$15.00	\$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			\$0.25-\$2	\$0.25-\$2
*(per hour)				

Recreation Services Fees/Charges/Fines

			FY 2017	FY 2018
	Chapter/ Section	Date Last Changed	Fee	Fee
Vendor fees:		10-01-12	\$0-\$100	\$0-\$100
Based on the market value of the event, a reservation fee of \$0.00 - \$100.00 will be charged to reserve vendor space. The reservation fee shall be the minimum amount required to acquire vendor space. The balance of fees owed (over the reservation).				
Non-food vendor fee:		10-01-12	\$0-\$200	\$0-\$200
Based on market value of event, a reservation fee of \$0.00 - \$200.00 will be charged to reserve vendor space.				
Food vendor fee: for parks and recreation sponsored event		10-01-12	15% of gross sales	15% of gross sales
Non-food booth (12' × 12') fee:		10-01-12	\$0-\$200	\$0-\$200
Armory Sports Center:	17-161(g)			
Armory Gymnasium				
Hourly Rate				
Activity fee		09-19-11	\$27.00	\$27.00
User fee		09-19-11	\$3.00	\$3.00
Full-day rate				
Activity fee		09-19-11	\$162.00	\$162.00
User fee		09-19-11	\$18.00	\$18.00
Conference rooms - Hourly rate (two-hour minimum)		09-19-11	\$20.00	\$20.00
Classrooms - Hourly rate (two-hour minimum)		09-19-11	\$10.00	\$10.00
Athletic Field Rentals:	17-161(h)			
Baseball/Softball				
Without lights, per hour	17-161(h)(1)	09-23-09	\$16.00	\$16.00
With lights, per hour	17-161(h)(2)	09-23-09	\$22.00	\$22.00
Per game (marked fields)	17-161(h)(3)	09-23-09	\$68.00	\$68.00
Daily rate (marked fields)	17-161(h)(4)	09-23-09	\$153.00	\$153.00
Daily rate (marked, w/temporary fence)	17-161(h)(5)	09-23-09	\$200.00	\$200.00
Rainbow Baseball/Softball Sunday rate (marked)	17-161(h)(6)	09-19-11	\$130.00	\$130.00
Lacrosse fields				
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
Soccer—Per field				
Fields 1, 2, 3 and 6				
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 4 and 5				
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 7 through 19				
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

			FY 2017	FY 2018
	Chapter/ Section	Date Last Changed	Fee	Fee
Athletic Field Rentals (continued):				
Athletic fields-Special field preparation fee (in addition to normal rental rates)				
-Baseball fields	17-161(h)(1)	09-23-09	\$100.00	\$100.00
-Football/lacrosse/soccer fields	17-161(h)(2)	09-23-09	\$250.00	\$250.00
Tennis and outdoor basketball courts				
Per court, per hour	17-161(h)(1)	09-23-09	\$14.00	\$14.00
Per court, per day	17-161(h)(2)	09-23-09	\$54.00	\$54.00
Per four (4) courts, per day	17-161(h)(3)	09-23-09	\$90.00	\$90.00
In-line hockey				
Per game	17-161(h)(1)	09-23-09	\$30.00	\$30.00
Per day	17-161(h)(2)	09-19-11	\$144.00	\$144.00
Transportation charges:	17-161(i)	10-01-16	\$20.00	\$20.00
Transportation (bus or vans) provided by parks and recreation department for any activity outside the service area of Boone County.				
Special Events/Special Use Fees:	17-161(k)(1)	09-23-09	\$25-\$250	\$25-\$250
Fees for general special event/special use Concession fees - The fee per event is based upon the concession privileges granted by the parks and recreation director in accordance with the park special use permit.				
1—3 booths (food and items for resale)	17-161(k)(2)	10-01-16	\$60.00	\$60.00
4—6 booths (food and items for resale)		10-01-16	\$108.00	\$108.00
Additional fee for each booth over 6		09-21-05	\$15.00	\$15.00
Park facilities:	17-161(k)(3)			
The schedule of fees for use of park facilities (disc golf course, MKT Trail, mountain bike course, radio control areas, roller hockey, skateboard park, etc.) will apply when the facilities are used semi-exclusively or exclusively by the renter and the renter charges participation fees.				
Adult participation fee, per game/event per day				
Activity fee		10-01-16	\$1.80	\$1.80
User fee		9-19-1994	\$0.60	\$0.60
Youth participation fee, per game/event per day				
Activity fee		10-01-16	\$1.80	\$1.80
User fee		9-19-1994	\$0.45	\$0.45
Reservation fee is due at the time of the reservation		09-20-06	\$75/day	\$75/day
Ticketed special event fees:	17-161(k)(4)			
Those events where the event sponsor requests exclusive use of parkland and event attendance is limited to those purchasing tickets. The park use fee is due at time of reservation. Per ticket revenue, based on actual sales, shall be due no more than ten (10) days after the event.				
Price per reserved parkland *		10-01-12	\$100.00	\$100.00
*per acre plus per ticket fee				
\$1.00 - \$20.00 ticket sold, per ticket		10-01-12	\$1.00	\$1.00
\$21.00 - \$50.00 ticket sold, per ticket		10-01-12	\$2.00	\$2.00
\$51.00 and higher ticket sold, per ticket		09-15-14	\$3.00	\$3.00

Recreation Services Fees/Charges/Fines

			FY 2017	FY 2018
	Chapter/ Section	Date Last Changed	Fee	Fee
Activity & Recreation Center (ARC):				
Annual and multiple (20) pass membership fees include certain basic aquatic/land exercise classes as determined by parks and recreation director.				
Admission Fees:				
Youth (1 and under)		09-18-03	Free	Free
Youth rates (Ages 2—17):				
Youth daily admission		10-01-16	\$3.60	\$3.60
Rec. Center Improvement Fee (RCIF)		09-15-14	\$0.15	\$0.15
Youth multiple (20) pass admission		10-01-16	\$55.00	\$55.00
RCIF		09-15-14	\$1.25	\$1.25
Youth group rate (groups of 10 or larger)		10-01-16	\$2.65 each	\$2.65 each
RCIF		09-15-14	\$0.15	\$0.15
Youth annual pass—Paid monthly		10-01-16	\$19.25/mo	\$19.25/mo
RCIF		09-15-14	\$0.25/mo	\$0.25/mo
Youth annual pass		10-01-16	\$198.00	\$198.00
RCIF		09-15-14	\$5.00	\$5.00
Youth 30-day pass		10-01-16	\$25.25	\$25.25
RCIF		09-15-14	\$0.25	\$0.25
Youth after school (3:00—6:00 p.m.) fee		10-01-16	\$2.60	\$2.60
RCIF		09-15-14	\$0.15	\$0.15
Adult rates (ages 18—59):				
Adult daily admission		10-01-16	\$5.85	\$5.85
RCIF		09-15-14	\$0.15	\$0.15
Adult multiple (20) pass admission		10-01-16	88.75	88.75
RCIF		09-15-14	\$1.25	\$1.25
Adult group rate (groups of 10 or larger)		10-01-16	\$4.30/each	\$4.30/each
RCIF		09-15-14	\$0.15	\$0.15
Adult annual pass—Paid monthly		10-01-16	\$34.25	\$34.25
RCIF		09-15-14	\$0.25/month	\$0.25/month
Adult annual pass		10-01-16	\$354	\$354
RCIF		09-15-14	\$5.00	\$5.00
Adult 30-day pass		10-01-16	\$40.25	\$40.25
RCIF		09-15-14	\$0.25	\$0.25
Adult plus one annual pass - monthly		10-01-16	\$44.50	\$44.50
RCIF		09-15-14	\$0.25	\$0.25
Adult plus one annual pass		10-01-16	\$462	\$462
RCIF		09-15-14	\$5.00	\$5.00
Adult plus one 30-day pass		10-01-16	\$54.25	\$54.25
RCIF		09-15-14	\$0.25	\$0.25

Recreation Services Fees/Charges/Fines

			FY 2017	FY 2018
	Chapter/ Section	Date Last Changed	Fee	Fee
Activity & Recreation Center (continued):				
Senior rates (Ages 60 and over):				
Rec Center Improvement Fee (RCIF)		09-15-14	\$0.15	\$0.15
Senior multiple (20) pass admission		10-01-16	\$55.00	\$55.00
RCIF		09-15-14	\$1.25	\$1.25
Senior annual pass—Paid monthly		10-01-16	\$22.25	\$22.25
RCIF		09-15-14	\$0.25	\$0.25
Senior annual pass		10-01-16	\$220	\$220
RCIF		09-15-14	\$5.00	\$5.00
Senior 30-day pass		10-01-16	\$28.25	\$28.25
RCIF		09-15-14	\$0.25	\$0.25
Senior couple—Annual		10-01-16	\$287.50	\$287.50
RCIF		09-15-14	\$5.00	\$5.00
Senior couple annual paid monthly		10-01-16	\$28.85	\$28.85
RCIF		09-15-14	\$0.40	\$0.40
Senior couple 30-day pass		10-01-16	\$34.85	\$34.85
RCIF		09-15-14	\$0.40	\$0.40
Family groups:				
(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.)				
Family rates:				
Family daily admission (up to 5 persons)		10-01-16	\$14.85	\$14.85
Family—Each person after five		10-01-16	\$2.00	\$2.00
RCIF		09-15-14	\$0.40	\$0.40
Family annual pass—Paid monthly		10-01-16	\$51.50	\$51.50
Each person after five		10-01-16	\$2.75	\$2.75
RCIF		09-15-14	\$1.25	\$1.25
Family annual pass		10-01-16	\$566.50	\$566.50
Each person after five		10-01-16	\$28.75	\$28.75
RCIF		09-15-14	\$7.50	\$7.50
Family 30-day pass		10-01-16	\$57.50	\$57.50
Family 30-day pass RCIF		09-15-14	\$1.25	\$1.25

Recreation Services Fees/Charges/Fines

			FY 2017	FY 2018
	Chapter/ Section	Date Last Changed	Fee	Fee
Activity & Recreation Center (continued):				
<u>Rental rates - Hourly:</u>				
RCIF		09-15-14	\$1.25	\$1.25
Meeting rooms				
1/3 meeting room		09-15-14	\$23.75	\$23.75
RCIF		09-15-14	\$1.25	\$1.25
2/3 meeting room		09-15-14	\$47.50	\$47.50
RCIF		09-15-14	\$2.50	\$2.50
Full meeting room		09-15-14	\$71.25	\$71.25
RCIF		09-15-14	\$3.75	\$3.75
Gymnasium:				
½ court gym		09-15-14	\$31.50	\$31.50
RCIF		09-15-14	\$1.50	\$1.50
Full court gym		09-15-14	\$63.00	\$63.00
RCIF		09-15-14	\$3.00	\$3.00
Full gym		09-15-14	\$115.50	\$115.50
RCIF		09-15-14	\$5.50	\$5.50
Indoor pool (2-hour minimum):				
1 - 100 people		09-15-14	\$133.00	\$133.00
RCIF		09-15-14	\$7.00	\$7.00
101 - 150 people		09-15-14	\$175.50	\$175.50
RCIF		09-15-14	\$9.50	\$9.50
151 - 200 people		09-15-14	\$223.00	\$223.00
RCIF		09-15-14	\$12.00	\$12.00
201 - 250 people		09-15-14	\$327.50	\$327.50
RCIF		09-15-14	\$17.50	\$17.50
Birthday party packages (varies by package chosen)			\$125-\$300	\$125-\$300
Facility "Lock-In" rates (8 hours, 10 p.m. - 6 a.m.):				
1 - 100 people		09-15-14	\$950.00	\$950.00
RCIF		09-15-14	\$50.00	\$50.00
101-500 (plus an additional, per person fee)		09-15-14	\$1,068.75	\$1,068.75
(Additional, per person fee for each person over 100)		09-19-02	\$5.00	\$5.00
RCIF		09-15-14	\$56.25	\$56.25
Babysitting (per visit, two hour maximum):				
Pass holder, per visit		09-23-09	\$2.25	\$2.25
Pass holder, per 20 visits		09-23-09	\$40.00	\$40.00
Pass holder, monthly fee for first child		09-19-11	\$20.00	\$20.00
Pass holder, monthly fee for each additional child		09-19-11	\$10.00	\$10.00
Non-pass holder per visit		09-23-09	\$3.00	\$3.00
Non-pass holder per 20 visits		09-23-09	No longer available	No longer available

Recreation Services Fees/Charges/Fines

			FY 2017	FY 2018
	Chapter/ Section	Date Last Changed	Fee	Fee
Activity & Recreation Center (continued):				
Adapted dance admissions		10-01-16	\$5	\$5
Adapted recreation night		10-01-16	\$5	\$5
Sport participation		09-23-09	\$15	\$15
Transportation		10-01-16	\$20	\$20
Recreation facility use charge:				
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)	6-2-1987	\$0.45/hour	\$0.45/hour
(18 and over).		6-2-1987	\$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

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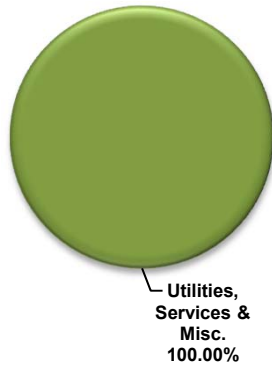
Capital Projects Fund - Parks and Recreation Projects



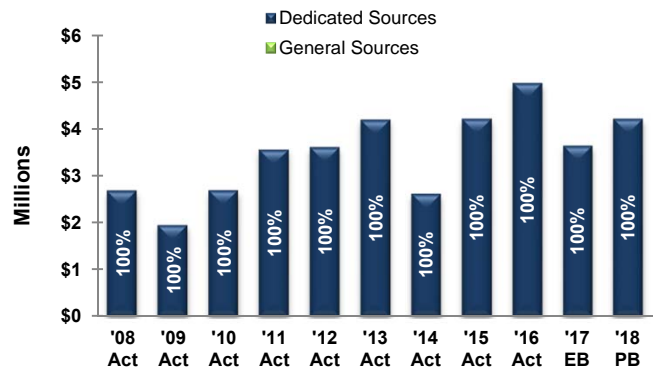
City of Columbia
Columbia, Missouri

Capital Projects Fund - Parks & Recreation Projects

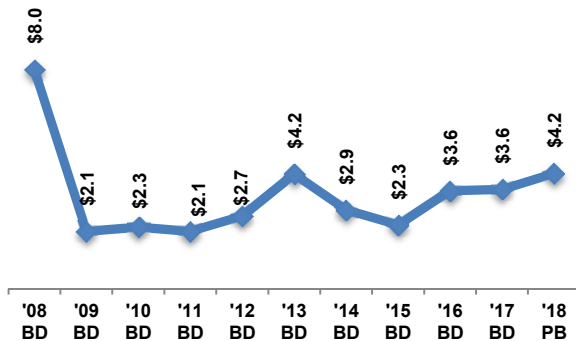
FY 2018 Total Expenditures By Category



Funding Sources



Budgeted Expenditures (in Millions)



Permanent Positions

There are no personnel assigned to this department

Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018	% Change 18/17EB	% Change 18/17B
Personnel Services	\$115	\$0	\$25,305	\$0	(100.0%)	
Supplies & Materials	\$1,065,223	\$0	\$693,658	\$0	(100.0%)	
Travel & Training	\$0	\$0	\$0	\$0		
Intragovernmental Charges	\$0	\$0	\$0	\$0		
Utilities, Services & Misc.	\$3,203,228	\$3,633,191	\$2,914,228	\$4,210,000	44.5%	15.9%
Capital	\$702,311	\$0	\$0	\$0		
Other	\$0	\$0	\$0	\$0		
Total	\$4,970,877	\$3,633,191	\$3,633,191	\$4,210,000	15.9%	15.9%
Operating Expenses	\$0	\$0	\$0	\$0		
Non-Operating Expenses	\$0	\$0	\$0	\$0		
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$4,970,877	\$3,633,191	\$3,633,191	\$4,210,000	15.9%	15.9%
Total Expenses +	\$4,970,877	\$3,633,191	\$3,633,191	\$4,210,000	15.9%	15.9%

Funding Sources (Where the Money Comes From)

Grants	\$1,135,825	\$0	\$0	\$400,000		
Forced Account Labor	\$0	\$0	\$0	\$0		
Capital Contributions	\$0	\$0	\$0	\$0		
Operating Transfer *	\$3,095,000	\$3,620,000	\$3,620,000	\$3,810,000	5.2%	5.2%
Other Local Revenue	\$0	\$0	\$0	\$0		
Use of Existing Resources	\$740,052	\$13,191	\$13,191	\$0	(100.0%)	(100.0%)
Dedicated Sources	\$4,970,877	\$3,633,191	\$3,633,191	\$4,210,000	15.9%	15.9%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$4,970,877	\$3,633,191	\$3,633,191	\$4,210,000	15.9%	15.9%

*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:

- \$1,820,000 - Second year of funding for the Sports Field House project that will construct an indoor sports field house with a sport flooring suitable for basketball, volleyball, and other hard-court sports. Total project budget is \$3,950,000, with funding in FY 2017 and FY 2018.
- \$1,200,000 - The Hinkson Creek Trail: Stadium to East Campus project will add a connecting trail from Stadium Boulevard to the trail connector for the East Campus neighborhood and Old Highway 63. This trail portion is part of the proposed 30-mile trail loop around the city.
- Various projects funded by the 2015 Park Sales Tax and identified in the approved 2015 Park Sales Tax Implementation Plan are scheduled in FY 2018.

- The total capital improvement program budget is \$4,210,000 for FY 2018. (Does not include Recreation Services Fund projects, which are included in the Recreation Services - Capital Projects section.)
- Sports Field House - the majority of the expenses associated with the building will be offset by revenues generated through facility rentals and use. Existing full-time staff will be relocated to the facility to manage daily operations. The revenues and expenses will be included in the FY 2019 budget.
- The Hinkson Creek Trail: Stadium to East Campus adds about a half mile of trail to the trail system. The fiscal impact will depend on the trail surface chosen. The annual trail maintenance cost for half a mile of gravel trail is \$2,640, and the annual trail maintenance cost for a half mile of concrete trail is \$1,167. This cost will need to be added to the Parks operating budget in FY 2019 and will be funded by a transfer from the permanent parks sales tax.
- Renovation projects funded by the 2015 Park Sales Tax will have little or no fiscal impact, as staff is already maintaining the existing facilities. Projects that add new park amenities will result in some increased annual maintenance costs. Costs will be minimal if new amenities are in existing parks that are already being maintained.

Authorized Personnel

**Actual
FY 2016**

**Adj. Budget
FY 2017**

**Estimated
FY 2017**

**Proposed
FY 2018**

**Position
Changes**

There are no personnel assigned to this budget.

Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Projects								
1 Annual Land Acq/Land Preservation 00662 [ID: 1812]							2017	2017
Parks Sales Tax - 2015 Ballot		\$425,000	\$450,000	\$450,000	\$700,000			
Total		\$425,000	\$450,000	\$450,000	\$700,000			
2 Annual Park Improv - Major Maint. Programs 00056 [ID: 259]								
Parks Sales Tax - 2015 Ballot		\$160,000	\$165,000	\$165,000	\$165,000			
Total		\$160,000	\$165,000	\$165,000	\$165,000			
3 City School Park Improv 00249 [ID: 257]								
Parks Sales Tax - 2015 Ballot	\$30,000	\$30,000	\$35,000	\$35,000	\$40,000			
Total	\$30,000	\$30,000	\$35,000	\$35,000	\$40,000			
4 Park Roads & Parking 00242 [ID: 260]								
Parks Sales Tax - 2015 Ballot	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000			
Total	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000			
5 ADA Compliance Phase II 00663 [ID: 1820]							2017	2017
Parks Sales Tax - 2015 Ballot	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000			
Total	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000			
6 Albert-Oakland Park Improvements - 00676 [ID: 1918]							2017	2017
Parks Sales Tax - 2015 Ballot				\$200,000				
Total				\$200,000				
7 Antimi Sports Complex: Field Improvements - RS073 [ID: 1249]							2017	2018
Parks Sales Tax - 2015 Ballot	\$450,000							
Total	\$450,000							
8 ARC - Security System Improvements - RS088 [ID: 2063]							2018	2018
RSR	\$35,000							
Total	\$35,000							
9 ARC Gym/Fitness Expansion [ID: 297]							2019	2020
Unfunded			\$420,000					
Total			\$420,000					
10 Clary-Shy Community Park Improvements - 00694 [ID: 1825]							2017	2018
Parks Sales Tax - 2015 Ballot	\$200,000	\$200,000						
Total	\$200,000	\$200,000						
11 Clyde Wilson Park Improvements - 00695 [ID: 1955]							2017	2018
Parks Sales Tax - 2015 Ballot	\$50,000							
Total	\$50,000							
12 Cosmo Rec Area: Skate Park - 00696 [ID: 2023]							2018	2018
Parks Sales Tax - 2015 Ballot	\$35,000							
Total	\$35,000							
13 Cosmo Rec Area: Handball Courts - 00690 [ID: 2025]							2018	2018
Donation	\$45,000							
Park Sales Tax	\$45,000							
Total	\$90,000							

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

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

Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Projects								
14 Cosmo Rec Area: Parks Mgmt Center Improvements [ID: 457]							2019	2020
Parks Sales Tax - 2015 Ballot			\$100,000	\$100,000				
Total			\$100,000	\$100,000				
15 Cosmo-Bethel Park Improvements [ID: 1953]							2019	2020
Parks Sales Tax - 2015 Ballot			\$125,000					
Total			\$125,000					
16 Emergency Phone Replacement - 00697 [ID: 2024]							2018	2018
Parks Sales Tax - 2015 Ballot	\$20,000							
Total	\$20,000							
17 Founders Park at Flat Branch [ID: 2017]							2019	2020
Unfunded		\$750,000						
Total		\$750,000						
18 Gans Creek Recreation Area Improvements 00657 [ID: 1175]							2017	2017
Parks Sales Tax - 2015 Ballot			\$200,000					
Total			\$200,000					
19 Kiwanis Park Improvements [ID: 322]							2018	2019
Parks Sales Tax - 2015 Ballot		\$125,000						
Total		\$125,000						
20 Lions-Stephens Park Improvements 00668 [ID: 1264]							2018	2019
Parks Sales Tax - 2015 Ballot		\$100,000						
Total		\$100,000						
21 LOW Driving Range Construction RS085 [ID: 306]							2017	2017
GCIF	\$50,000							
Total	\$50,000							
22 Magnolia Falls Neighborhood Park Development [ID: 1819]							2018	2019
Parks Sales Tax - 2015 Ballot		\$125,000						
Total		\$125,000						
23 Oakwood Hills Park Improvements [ID: 1675]							2018	2019
Parks Sales Tax - 2015 Ballot		\$125,000						
Total		\$125,000						
24 Philips Park - Trail and Landscaping Improv.-00703 [ID: 2062]							2018	2018
Parks Sales Tax - 2015 Ballot	\$60,000							
Total	\$60,000							
25 Philips Park Improvements [ID: 1957]							2018	2019
Parks Sales Tax - 2015 Ballot		\$800,000						
Total		\$800,000						
26 Rock Bridge Park Improvements [ID: 1657]							2019	2020
Parks Sales Tax - 2015 Ballot			\$125,000					
Total			\$125,000					
27 Southeast Regional Park Tennis Complex - 00693 [ID: 1951]							2017	2018
Parks Sales Tax - 2015 Ballot	\$250,000							
Total	\$250,000							

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

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

Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Projects								
28 Sports Field House - 00624 [ID: 1217]							2016	2017
Donation	\$250,000							
Parks Sales Tax - 2015 Ballot	\$1,570,000							
Total	\$1,820,000							
29 Strawn Park: Phase II [ID: 1637]							2019	2020
Parks Sales Tax - 2015 Ballot			\$200,000					
Total			\$200,000					
30 Worley St Park Improvement [ID: 1633]							2019	2020
Parks Sales Tax - 2015 Ballot			\$75,000					
Total			\$75,000					
31 Again Street Park Improvements [ID: 1952]							2020	2021
Parks Sales Tax - 2015 Ballot				\$100,000				
Total				\$100,000				
32 Battle Park Phase I Development [ID: 1959]							2020	2021
Parks Sales Tax - 2015 Ballot			\$70,000	\$250,000				
Total			\$70,000	\$250,000				
33 Clary-Shy Community Park Improvements: Phase II [ID: 2030]							2021	2022
Unfunded					\$350,000			
Total					\$350,000			
34 Cosmo Rec Area: Rainbow Softball Center RS086 [ID: 1994]							2022	2022
Unfunded					\$450,000			
Total					\$450,000			
35 Cosmo Rec Area: Shelter Replacement [ID: 2029]							2021	2022
Unfunded					\$275,000			
Total					\$275,000			
36 Fairview Park/Bonnie View: Phase II Improvements [ID: 309]							2020	2021
Parks Sales Tax - 2015 Ballot				\$125,000				
Total				\$125,000				
37 Gates Park Development [ID: 2028]							2021	2022
Unfunded					\$275,000			
Total					\$275,000			
38 MKT Wetlands/Forum Nature Area Restoration [ID: 1956]							2020	2021
Parks Sales Tax - 2015 Ballot				\$80,000				
Total				\$80,000				
39 Rock Quarry Park Improvements [ID: 308]							2021	2022
Unfunded					\$350,000			
Total					\$350,000			
40 Stephens Lake Park: E. Walnut Development [ID: 313]							2022	2022
Unfunded					\$300,000			
Total					\$300,000			

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

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

Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Projects								
41 The Vinyards/EI Chapparral Lake/Park Development [ID: 1950]							2020	2021
Parks Sales Tax - 2015 Ballot				\$75,000				
Total				\$75,000				
42 400 Meter Outdoor Track with Turf Sports Field [ID: 1919]							2023	2024
Unfunded						\$600,000		
Total						\$600,000		
43 Boxer Park Development [ID: 1667]							2023	2024
Unfunded						\$60,000		
Total						\$60,000		
44 Cosmo Rec Area: Northeast Quarry Area [ID: 1673]							2023	2024
Unfunded						\$770,000		
Total						\$770,000		
45 Cosmo Rec Area: Skate Park Expansion [ID: 1687]							2023	2023
Unfunded						\$750,000		
Total						\$750,000		
46 Cosmo Rec Area: Skate Park/Roller Hockey Lights [ID: 310]							2023	2023
Unfunded						\$150,000		
Total						\$150,000		
47 Cosmo Rec Area: Soccer Field/Concession Imprv [ID: 283]							2023	2024
Unfunded						\$295,000		
Total						\$295,000		
48 Garth Nature Area: Park & Dog Park Improvements [ID: 1670]							2023	2023
Unfunded						\$53,000		
Total						\$53,000		
49 Grasslands Park Improvements [ID: 1681]							2023	2023
Unfunded						\$30,000		
Total						\$30,000		
50 Jay Dix Station - Phase II [ID: 1828]							2023	2023
Unfunded						\$150,000		
Total						\$150,000		
51 Kyd Park Development [ID: 1829]							2023	2024
Unfunded						\$125,000		
Total						\$125,000		
52 Playground Improvements [ID: 1921]							2023	2024
Unfunded						\$200,000		
Total						\$200,000		
53 Racquetball Courts: Outdoor [ID: 1685]							2023	2023
Unfunded						\$45,000		
Total						\$45,000		
54 Rock Quarry Park: Park & Trail Improvements [ID: 1656]							2023	2024
Unfunded						\$200,000		
Total						\$200,000		

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

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

Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Projects								
55 Rothwell Park Improvements [ID: 1655]							2023	2023
Unfunded						\$95,000		
Total						\$95,000		
56 Shepard Park Improvements [ID: 1654]							2023	2024
Unfunded						\$80,000		
Total						\$80,000		
57 Smiley Lane Park Improvements [ID: 1652]							2023	2023
Unfunded						\$45,000		
Total						\$45,000		
58 Synthetic Turf - Athletic Field [ID: 1827]							2023	2024
Unfunded						\$800,000		
Total						\$800,000		
59 Valleyview Park Improvements [ID: 1640]							2023	2023
Unfunded						\$130,000		
Total						\$130,000		
Trails								
60 Annual Trails 00673 [ID: 1813]							2017	2017
Parks Sales Tax - 2015 Ballot	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000			
Total	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000			
61 Chapel Hill Connector - Perche Creek Trail [ID: 1949]							2019	2020
Parks Sales Tax - 2015 Ballot		\$175,000	\$325,000					
Total		\$175,000	\$325,000					
62 GNM: Clark Lane West, Hinkson Trail/Pedway 00570 [ID: 1767]							2014	2017
Total								
63 Hinkson Cr Trail: Stadium to East Campus - 00698 [ID: 1298]							2018	2018
Grant	\$400,000							
Park Sales Tax	\$800,000							
Total	\$1,200,000							
64 Perche Cr Trl Ph I: MKT to Gillespie Bridge- 00699 [ID: 427]							2018	2020
Parks Sales Tax - 2015 Ballot	\$180,000	\$500,000	\$520,000					
Total	\$180,000	\$500,000	\$520,000					
65 Hinkson Creek Trail: Stephens to Clark Lane [ID: 1188]							2020	2021
Parks Sales Tax - 2015 Ballot			\$200,000	\$750,000				
Total			\$200,000	\$750,000				
66 Perche Crk Trail Ph 2: Gillespie to Broadway [ID: 1285]							2021	2022
Unfunded					\$900,000			
Total					\$900,000			
67 Bear Creek Trail: Albert-Oakland Park to Lange [ID: 380]							2023	2024
Unfunded						\$950,000		
Total						\$950,000		

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

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

Parks and Recreation

Annual and 5 Year Capital Projects

Funding Source	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Future Cost	D	C
Trails								
68 Bear Creek Trail: CCRA to Blackfoot Rd. [ID: 1659]							2023	2023
Unfunded						\$500,000		
Total						\$500,000		
69 Bear Creek Trail: Hard Surface Wash/Problem [ID: 447]							2023	2024
Unfunded						\$710,000		
Total						\$710,000		
70 Bear Creek Trail: Lange to Fairgrounds [ID: 437]							2023	2023
Unfunded						\$2,600,000		
Total						\$2,600,000		
71 COLT RR Trail Ph 1: Columbia College to Vandiver [ID: 1273]							2023	2024
Unfunded						\$3,000,000		
Total						\$3,000,000		
72 MKT Bridge Replacements: #10 [ID: 1816]							2023	2024
Unfunded						\$320,000		
Total						\$320,000		
73 MKT Trail: Scott Blvd Improvements [ID: 1676]							2023	2024
Unfunded						\$40,500		
Total						\$40,500		
74 Perche Creek Trail Ph 3: Broadway to I-70 [ID: 1663]							2023	2024
Unfunded						\$2,600,000		
Total						\$2,600,000		

Parks and Recreation Funding Source Summary

Donation	\$295,000						
GCIF	\$50,000						
Grant	\$400,000						
Park Sales Tax	\$845,000						
Parks Sales Tax - 2015 Ballot	\$3,120,000	\$3,040,000	\$2,865,000	\$2,605,000	\$1,180,000		
RSR	\$35,000						
New Funding	\$4,745,000	\$3,040,000	\$2,865,000	\$2,605,000	\$1,180,000	\$0	
Unfunded		\$750,000	\$420,000		\$2,900,000		
Unfunded		\$750,000	\$420,000		\$2,900,000	\$0	
Total	\$4,745,000	\$3,790,000	\$3,285,000	\$2,605,000	\$4,080,000	\$0	

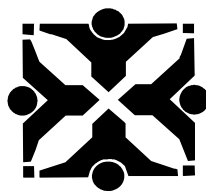
D = Year being designed; C = Year construction will begin.

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

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Parks Sales Tax Fund

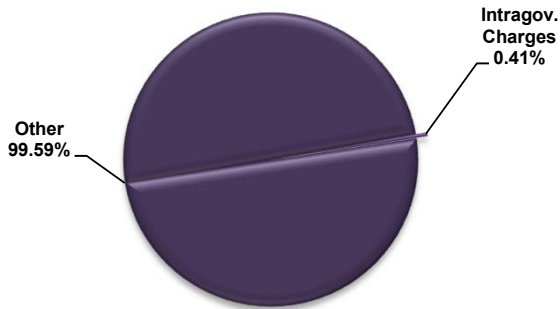
(Special Revenue Fund)



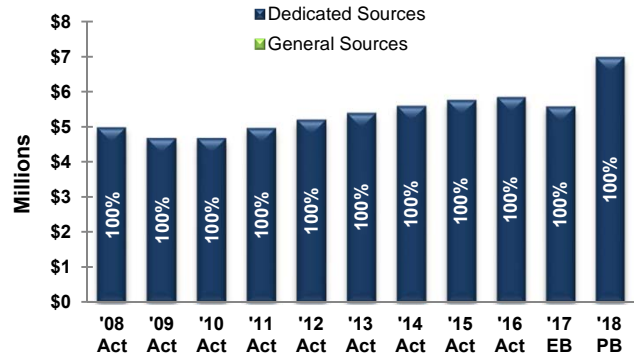
City of Columbia
Columbia, Missouri

Parks Sales Tax Fund (Special Revenue Fund)

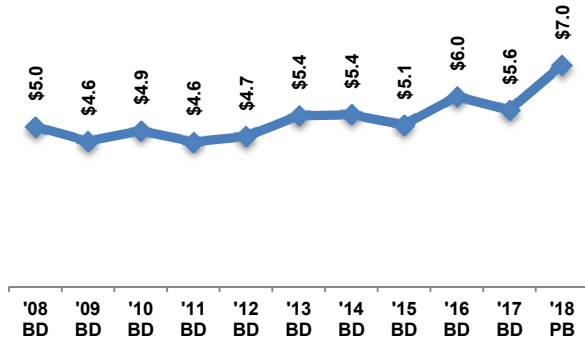
FY 2018 Total Expenditures By Category



Funding Sources



Budgeted Expenditure History (in Millions)



Permanent Positions

There are no employees assigned to this department.

Appropriations (Where the Money Goes)

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018	% Change 18/17EB	% Change 18/17B
Personnel Services	\$0	\$0	\$0	\$0		
Supplies & Materials	\$0	\$0	\$0	\$0		
Travel & Training	\$0	\$0	\$0	\$0		
Intragov. Charges	\$21,066	\$38,862	\$38,862	\$28,771	(26.0%)	(26.0%)
Utilities, Services & Misc.	\$0	\$0	\$0	\$0		
Capital	\$0	\$0	\$0	\$0		
Other	\$5,974,927	\$5,529,021	\$5,529,021	\$6,953,885	25.8%	25.8%
Total	\$5,995,993	\$5,567,883	\$5,567,883	\$6,982,656	25.4%	25.4%

Summary

Operating Expenses	\$21,066	\$38,862	\$38,862	\$28,771	(26.0%)	(26.0%)
Non-Operating Expenses	\$5,974,927	\$5,529,021	\$5,529,021	\$6,953,885	25.8%	25.8%
Debt Service	\$0	\$0	\$0	\$0		
Capital Additions	\$0	\$0	\$0	\$0		
Capital Projects	\$0	\$0	\$0	\$0		
Total Expenses	\$5,995,993	\$5,567,883	\$5,567,883	\$6,982,656	25.4%	25.4%

Funding Sources (Where the Money Comes From)

Sales Taxes: Parks Sales Tax	\$5,841,610	\$5,816,044	\$5,939,428	\$5,998,823	1.0%	3.1%
Interest	\$3,144	\$19,066	\$19,066	\$19,066	0.0%	0.0%
Other Local Revenue	(\$4,333)	\$0	\$0	\$0		
Operating Transfer (Capital Project Fd)	\$0	\$0	\$0	\$0		
Use of Prior Year Sources	\$155,572	\$0	\$0	\$964,767		
Less: Current Year Surplus	\$0	(\$267,227)	(\$390,611)	\$0	(100.0%)	(100.0%)
Dedicated Sources	\$5,995,993	\$5,567,883	\$5,567,883	\$6,982,656	25.4%	25.4%
General Sources	\$0	\$0	\$0	\$0		
Total Funding Sources	\$5,995,993	\$5,567,883	\$5,567,883	\$6,982,656	25.4%	25.4%

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, 2021.

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 2018 include \$1,570,000 in Park Sales Tax funding for the Sports Field House (total project budget: \$3,950,000) and \$800,000 in Park Sales Tax funding for the Hinkson Creek Trail: Stadium to East Campus (total project budget: \$1,200,000).

Resources

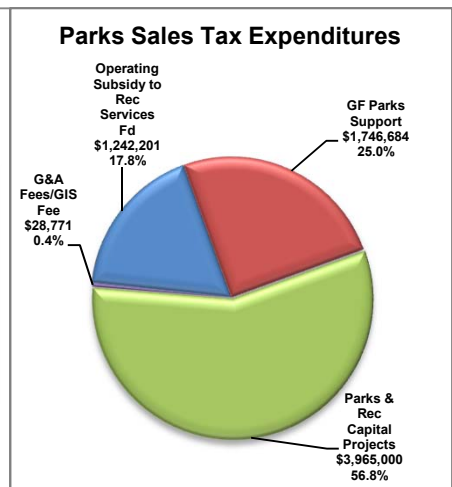
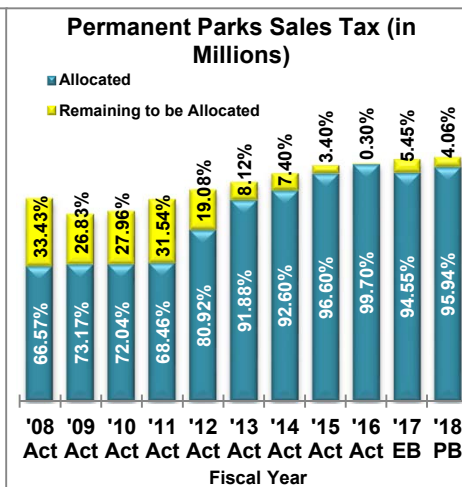
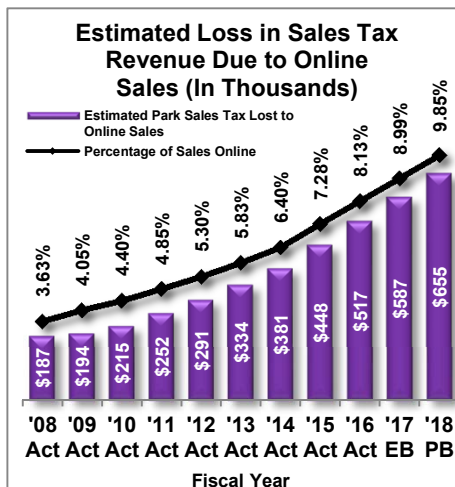
	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018
Parks Sales Taxes Receipts	\$5,841,610	\$5,816,044	\$5,939,428	\$5,998,823
Investment Revenue	\$3,144	\$19,066	\$19,066	\$19,066
Miscellaneous Revenue	(\$4,333)	\$0	\$0	\$0
Transfer (Capital Projects Fd)	\$0	\$0	\$0	\$0
Total Resources	\$5,840,421	\$5,835,110	\$5,958,494	\$6,017,889

Expenditures

General & Administrative Fee/ GIS Fee	\$21,066	\$38,862	\$38,862	\$28,771
Transfer to Capital Projects - Parks Projects	\$3,005,000	\$2,620,000	\$2,620,000	\$3,515,000
Transfer to General Fund for Parks Support	\$1,666,820	\$1,666,820	\$1,666,820	\$1,746,684
Transfer to General Fund for Election Costs	\$120,906	\$0	\$0	\$0
Operating Subsidy to Recreation Services Fd	\$1,102,201	\$1,242,201	\$1,242,201	\$1,242,201
Operating Transfer to Rec Services for CIP projects	\$80,000	\$0	\$0	\$450,000
Total Transfers	\$5,974,927	\$5,529,021	\$5,529,021	\$6,953,885

Total Expenditures	\$5,995,993	\$5,567,883	\$5,567,883	\$6,982,656
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Resources Over/(Under) Expenditures	(\$155,572)	\$267,227	\$390,611	(\$964,767)
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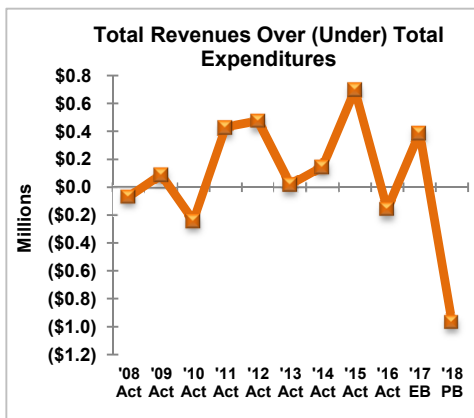


Forecasted Sources and Uses (For Information Purposes Only)

	Projected FY 2018	Projected FY 2019	Projected FY 2020	Projected FY 2021	Projected FY 2022
Permanent Tax (For Operations)					
Financial Sources:					
Perm. 1/8¢ Parks Sales Tax (Operations)	\$2,999,412	\$3,029,406	\$3,059,700	\$3,090,297	\$3,121,200
Investment Revenue	\$19,066	\$19,066	\$19,066	\$19,066	\$19,066
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0
Total Sources	\$3,018,478	\$3,048,472	\$3,078,766	\$3,109,363	\$3,140,266
Financial Uses:					
Operating Expenses	\$28,771	\$28,771	\$28,771	\$28,771	\$28,771
Transfer to General Fund	\$1,746,684	\$1,815,049	\$1,885,115	\$1,956,920	\$1,976,489
Transfer to General Fund - Election Costs	\$0	\$0	\$0	\$0	\$0
Transfer to Rec Services	\$1,102,201	\$1,102,201	\$1,102,201	\$1,102,201	\$1,102,201
Total Uses	\$2,877,656	\$2,946,021	\$3,016,087	\$3,087,892	\$3,107,461
Sources Over/(Under) Uses	\$140,822	\$102,451	\$62,679	\$21,471	\$32,805
Temporary Tax (For Capital Projects)					
Financial Sources:					
Temp. 1/8¢ Parks Sales Tax	\$2,999,411	\$3,029,405	\$3,059,699	\$3,090,296	\$1,560,599
Total Sources	\$2,999,411	\$3,029,405	\$3,059,699	\$3,090,296	\$1,560,599
Financial Uses:					
Debt Payments	\$0	\$0	\$0	\$0	\$0
Capital Projects(Currently in CIP)	\$3,965,000	\$3,040,000	\$2,865,000	\$2,605,000	\$1,180,000
Transfer to Rec Services	\$0	\$0	\$0	\$0	\$0
Annual Equipment Replacement	\$80,000	\$80,000	\$80,000	\$90,000	\$90,000
Annual Scholarship Program	\$60,000	\$65,000	\$70,000	\$70,000	\$75,000
Total Uses	\$4,105,000	\$3,185,000	\$3,015,000	\$2,765,000	\$1,345,000
Sources Over/(Under) Uses	(\$1,105,589)	(\$155,595)	\$44,699	\$325,296	\$215,599
Total Parks Sales Tax Fund:					
Financial Sources:					
Perm. 1/8¢ Parks Sales Tax (Operations)	\$2,999,412	\$3,029,406	\$3,059,700	\$3,090,297	\$3,121,200
Investment Revenue	\$19,066	\$19,066	\$19,066	\$19,066	\$19,066
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0
Temp. 1/8¢ Parks Sales Tax (Capital)*	\$2,999,411	\$3,029,405	\$3,059,699	\$3,090,296	\$1,560,599
Total Sources	\$6,017,889	\$6,077,877	\$6,138,465	\$6,199,659	\$4,700,865
Financial Uses:					
Operating Expenses	\$28,771	\$28,771	\$28,771	\$28,771	\$28,771
Transfer to General Fund	\$1,746,684	\$1,815,049	\$1,885,115	\$1,956,920	\$1,976,489
Transfer to General Fund - Election Costs	\$0	\$0	\$0	\$0	\$0
Transfer for Debt Payments	\$0	\$0	\$0	\$0	\$0
Transfer to Rec Services	\$1,242,201	\$1,247,201	\$1,252,201	\$1,262,201	\$1,267,201
Transfer to Rec Services CIP	\$0	\$0	\$0	\$0	\$0
Capital Projects(Currently in CIP)	\$3,965,000	\$3,040,000	\$2,865,000	\$2,605,000	\$1,180,000
Total Uses	\$6,982,656	\$6,131,021	\$6,031,087	\$5,852,892	\$4,452,461
Sources Over/(Under) Uses	(\$964,767)	(\$53,144)	\$107,378	\$346,767	\$248,404
Beginning Cash Forward	\$1,561,536	\$596,769	\$543,625	\$651,003	\$997,770
Projected Ending Cash	\$596,769	\$543,625	\$651,003	\$997,770	\$1,246,174

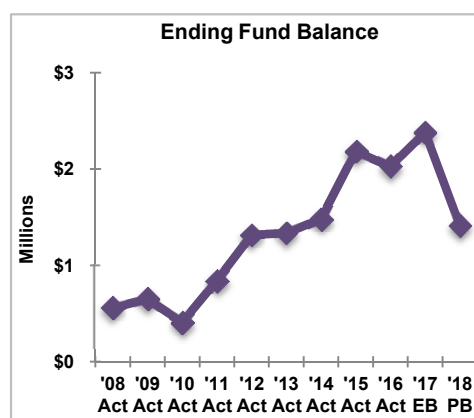
Revenues, Expenditures, & Changes in Fund Balance Parks Sales Tax Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018
Revenues:				
Sales Taxes	\$5,841,610	\$5,816,044	\$5,939,428	\$5,998,823
Miscellaneous Revenue	(\$4,333)	\$0	\$0	\$0
Investment Revenue	\$3,144	\$19,066	\$19,066	\$19,066
Total Revenues	\$5,840,421	\$5,835,110	\$5,958,494	\$6,017,889
Expenditures:				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$21,066	\$38,862	\$38,862	\$28,771
Utilities, Services & Misc.	\$0	\$0	\$0	\$0
Interest Expense	\$0	\$0	\$0	\$0
Total Expenditures	\$21,066	\$38,862	\$38,862	\$28,771
Excess (Deficiency) of Revenues Over Expenditures	\$5,819,355	\$5,796,248	\$5,919,632	\$5,989,118
Other Financing Sources (Uses):				
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Operating Transfers To Other Funds	(\$5,974,927)	(\$5,529,021)	(\$5,529,021)	(\$6,953,885)
Total Opr. Financing Sources (Uses)	(\$5,974,927)	(\$5,529,021)	(\$5,529,021)	(\$6,953,885)
Excess (Deficiency) of Revenues Over Expenditures	(\$155,572)	\$267,227	\$390,611	(\$964,767)
Fund Balance, Beg. of Year	\$2,145,632	\$1,990,060	\$1,990,060	\$2,380,671
Fund Balance End of Year	\$1,990,060	\$2,257,287	\$2,380,671	\$1,415,904



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. In November 2015, voters approved an extension of the temporary parks sales tax and funds are being accumulated for large projects in future years.



**Summary of Funding Sources and Uses
Parks Sales Tax Fund**

Financial Sources	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018
Interest Revenue	\$3,144	\$19,066	\$19,066	\$19,066
Less: GASB 31 Interest Adjustment	(\$14,096)			
Total Interest w/o GASB 31 Adjustment	\$17,240	\$19,066	\$19,066	\$19,066
Sales Taxes	\$5,841,610	\$5,816,044	\$5,939,428	\$5,998,823
Other Local Revenues	(\$4,333)	\$0	\$0	\$0
Total Financial Sources Before Transfers	\$5,854,517	\$5,835,110	\$5,958,494	\$6,017,889
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
Total Financial Sources	\$5,854,517	\$5,835,110	\$5,958,494	\$6,017,889

Financial Uses

Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$21,066	\$38,862	\$38,862	\$28,771
Utilities, Services & Other Misc.	\$0	\$0	\$0	\$0
Total Operating Expenses	\$21,066	\$38,862	\$38,862	\$28,771
Less: GASB 68 Pension Adjustment	\$0	\$0	\$0	\$0
Less: GASB 16 Vacation Liability Adj	\$0	\$0	\$0	\$0
Total Operating Expenses w/o GASB Adj	\$21,066	\$38,862	\$38,862	\$28,771
Operating Transfers to Other Funds	\$5,974,927	\$5,529,021	\$5,529,021	\$6,953,885
Interest Expense				
Bank & Paying Agent Fees				
Principal Payments				
Capital Additions				
Enterprise Revenues used for Capital Projects				
Total Financial Uses	\$5,995,993	\$5,567,883	\$5,567,883	\$6,982,656

Financial Sources Over/(Under) Uses	(\$141,476)	\$267,227	\$390,611	(\$964,767)
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The Funding Sources and Uses Statement is a management tool which provides a more complete look at the cash and other resources 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 cash reserve target which provides useful information about the financial health of the fund.

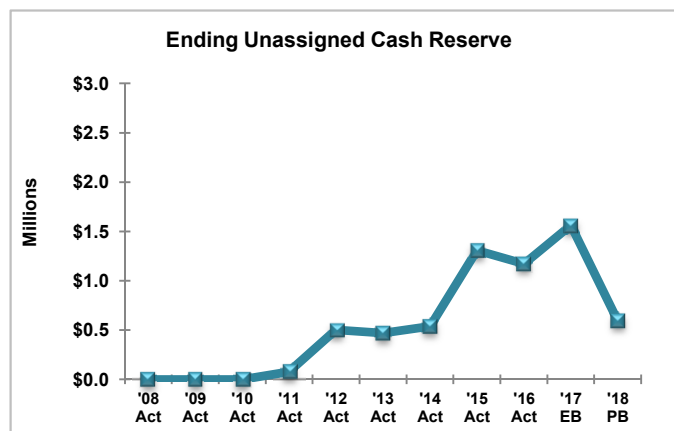
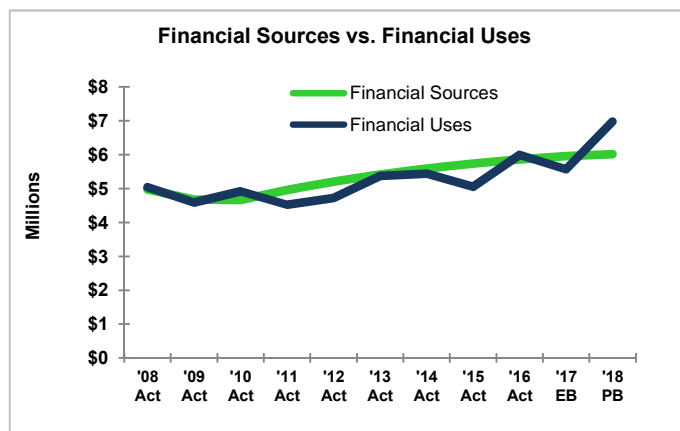
This statement takes information from the net income statement and subtracts out non-cash items (GASB adjustments for interest revenue). All of the financial sources and financial uses are graphed together so it is much easier to see the total of each and whether or not the sources are over or under the uses.

Summary of Funding Sources and Uses Parks Sales Tax Fund

	Actual FY 2016	Adj. Budget FY 2017	Estimated FY 2017	Proposed FY 2018
Unassigned Cash Reserves				
Beginning Unassigned Cash Reserve		\$1,170,925	\$1,170,925	\$1,561,536
Financial Sources Over/(Under) Uses		\$267,227	\$390,611	(\$964,767)
Cash and Cash Equivalents	1,170,925			
Projected Ending Unassigned Cash Reserve	<u>\$1,170,925</u>	<u>\$1,438,152</u>	<u>\$1,561,536</u>	<u>\$596,769</u>

Cash Reserve Target

Since the primary expenditures in this fund are transfers to other funds rather than operating expenses, there is no cash reserve target for this fund.



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

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 cash reserve target established.

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