

City of Columbia

701 East Broadway, Columbia, Missouri 65201



Agenda Item Number: R 192-15

Department Source: Parks and Recreation

To: City Council

From: City Manager & Staff

Council Meeting Date: 12/7/2015

Re: 2015 Park Sales Tax Implementation Plan

Documents Included With This Agenda Item

Council memo, Resolution/Ordinance, Exhibits to Resolution/Ordinance

Supporting documentation includes: None

Executive Summary

The Columbia Parks & Recreation Department is requesting a resolution that approves the proposed 2015 Park Sales Tax Implementation Plan. This plan will serve as the annual schedule for the completion of all proposed projects associated with the 2015 Park Sales Tax. As proposed, the plan reflects the staff's recommendation to balance the cash flow, availability of in-house workforce, previous Council direction, donation or sponsorship opportunities, grant timelines, strategic plan initiatives, and other factors affecting project scheduling. The Parks & Recreation Commission endorsed the plan as proposed at their November 19, 2015 meeting. Following Council discussion and action, staff will return to Council at the December 21, 2015 meeting to introduce a request for a mid-year appropriation of funds for FY-2016. This is similar to the process used following the completion of the 2010 Park Sales Tax ballot.

Discussion

On November 3, 2015, Columbia citizens voted to extend the City's existing $\frac{1}{8}$ -cent Park Sales Tax for park capital improvements for an additional six years. Staff is seeking Council approval on the proposed 2015 Park Sales Tax Implementation Plan which schedules the funds generated annually by the Park Sales Tax. The draft plan identifies the budget year in which funds would be allocated in order to complete the specific projects as identified in the ballot package adopted by the City Council on August 17, 2015. In developing the recommended plan, staff considered a number of factors including, but not limited to the following:

1. **Cash Flow:** The proposed use of the Park Sales Tax funds for various projects are based on the estimated amount of revenue generated each year by the sales tax. Staff worked with the Finance Department to establish the amount of money that could be budgeted in any one year, and substantial effort was made to align each year's scheduled projects with those goals.
2. **Plan for Lower than Anticipated Revenues.** During the 2008-10 fiscal years, the economy struggled and the estimated amount of revenue generated by the Park Sales Tax did not meet even the City's conservative expectations. Consequently, staff moved a higher portion of the acquisition funds to the latter part of the five year period and is proposing to do the same with



the 2015 Park Sales Tax. Staff was able to complete the projects as promised with the only funding delays being in the land acquisition category. Many landowners are willing to work with the department on land acquisition especially with the variety of tax benefits with combination donation/purchase agreements. There is currently about \$1.7 million available in the park land acquisition accounts, which can be used for land acquisition until the 2015 acquisition funds become available. Note: staff will return to Council in a January 19, 2016 closed session to discuss land acquisition priorities.

3. **More Construction Projects Earlier in the Plan.** By shifting the priority of funds for land acquisition to the later years, this allows the City to initiate a higher percentage of the construction projects earlier in the six year time frame. This increases the probability of completing or substantially completing the promised projects prior to any potential future ballot issues, as well as providing time for grant and donor opportunities. Staff believes that the Department's ability to meet the promises made in the 2010 Park Sales Tax ballot issue was a substantial factor in the passage of the 2015 Park Sales Tax.
4. **Workforce Availability.** Parks & Recreation Department staff resources to complete in-house construction and/or to supervise/manage contracted projects are limited due to the number of staff and type of project. A mixture of park staff projects combined with contracted projects each year provide the optimum use of the department's construction staff and park planners. The proposed cash flow reflects staff and resource availability to complete all projects on an annual basis and within the six year timeframe of the sales tax.
5. **Other Issues:** The following issues were also taken into consideration in developing the plan:
 - a. The City Council's request to complete the phase II improvements to Douglass Park as one of the first projects utilizing funds from the 2015 Park Sales Tax.
 - b. The \$125,000 donation from the Columbia Cosmopolitan Luncheon Club to assist with improvements to Nifong Park. As part of the donation agreement, the Club requested the project be completed in the first year of the funding cycle.
 - c. Potential use of the Atkins Baseball Complex by Columbia College and need for additional field space for Diamond Council.
 - d. Higher cost projects such as the \$2.7 million Sports Field House are planned to be done earlier in the cycle due to the time needed to plan, design and construct the facility and reduce the risk of material price increases for key construction items such as steel. For example, the cost of steel skyrocketed during the planning and construction of the ARC resulting in higher than anticipated costs.
 - e. Staff identified needs and priorities throughout the park system, including the necessary replacement of aging amenities, opportunities to lower utility costs, and design and construction of new facilities.

Adoption of the proposed plan does not prohibit either the Council or staff from making adjustments in later years. It is important to monitor the annual amount collected by the Park Sales Tax, especially if it generates more or less than budgeted. Each year, the plan will be reviewed and may be revised as part of the annual Capital Improvement Program budget process.

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Fiscal Impact

Short-Term Impact: If the plan is adopted by Council, staff will return with legislation for a mid-year appropriation to fund FY 2016 capital improvement projects from revenues generated from the 2015 Park Sales Tax ballot.

Long-Term Impact: The implementation plan, once adopted, will serve as a guide for the Park and Recreation Department's CIP budget requests for the upcoming six years.

Vision, Strategic & Comprehensive Plan Impact

Vision Impact: Parks, Recreation and Greenways

Strategic Plan Impact: Infrastructure...Connecting the Community

Comprehensive Plan Impact: Land Use & Growth Management; Environmental Management; Infrastructure; Mobility, Connectivity, and Accessibility; Livable & Sustainable Communities

Suggested Commission Action

Approve the resolution adopting the 2015 Park Sales Tax Implementation Plan for the expenditure of the 2015 1/8-cent Park Sales Tax.

Legislative History

B327-15, Introduced 11/16/15, Reimposing a sales tax of one-eighth of one percent for the purpose of providing funding for local parks.

<http://www.gocolumbiamo.com/Council/Commissions/downloadfile.php?id=19722>

R135-15; Approved 8/17/15, Resolution specifying how the City Council intends to use funds that would be generated by the proposed extension of the one-eighth of one percent local parks sales tax.

<http://www.gocolumbiamo.com/Council/Commissions/downloadfile.php?id=18568>

R257-10, Approved 12/20/2010, Resolution adopting an implementation plan for the expenditure of local parks sales tax revenue (2010).

http://www.gocolumbiamo.com/ParksandRec/Council_Agenda_Items/documents/council_2010_12-20_pst_implementation.pdf



Department Approved



City Manager Approved

Introduced by _____ Council Bill No. R 192-15

A RESOLUTION

adopting an implementation plan for the expenditure of local parks sales tax revenue.

WHEREAS, the City of Columbia is authorized by Section 644.032 RSMo to impose a sales tax for the purpose of funding local parks, subject to voter approval; and

WHEREAS, a majority of the qualified voters of the City of Columbia voting thereon at an election duly held on November 3, 2015, approved a one-eighth of one percent local parks sales tax for a period of six years; and

WHEREAS, the City of Columbia intends to use this sales tax to fund projects in the City's parks, recreation and open space master plan including renovations and improvements to existing parks, development of neighborhood and community parks, development of trails and greenbelts, and the acquisition of land for parks, trails, greenbelts and open space preservation

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF COLUMBIA, MISSOURI, AS FOLLOWS:

SECTION 1. The City Council adopts the implementation plan for the expenditure of local parks sales tax revenue as set forth in "Exhibit A" attached hereto and made a part hereof.

ADOPTED this _____ day of _____, 2015.

ATTEST:

City Clerk

Mayor and Presiding Officer

APPROVED AS TO FORM:

City Counselor

2015 Park Sales Tax Implementation Plan

No.	Description	Project Description	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	Total
Land Acquisition and Annual Park Funding										
1	Annual Land Acquisition	Parks, greenways and natural areas	***	\$325,000	\$0	\$425,000	\$450,000	\$450,000	\$375,000	\$2,025,000
2	Annual Park Improvements	Major maintenance program	***	\$160,000	\$160,000	\$160,000	\$165,000	\$165,000	\$165,000	\$975,000
3	Annual City/School Playground Improvements	Replacement of playgrounds, walking trails and backstops	***	\$25,000	\$30,000	\$30,000	\$35,000	\$35,000	\$40,000	\$195,000
4	Annual Roads and Parking Improvements	Asphalt and concrete improvements	***	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$900,000
5	Annual Trails	Acquisition, improvements and grant match funding	***	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$600,000
6	ADA Compliance Phase II	Completion of ADA projects	***	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$150,000
7	Annual Maintenance Equipment Replacement	Replacement of Equipment and Vehicles	***	\$80,000	\$80,000	\$80,000	\$80,000	\$90,000	\$90,000	\$500,000
8	Annual Scholarship Program	Scholarships for recreational programs and events	***	\$60,000	\$60,000	\$65,000	\$70,000	\$70,000	\$75,000	\$400,000
Sub-Total Land Acquisition and Annual Funding				\$925,000	\$605,000	\$1,035,000	\$1,075,000	\$1,085,000	\$1,020,000	\$5,745,000
Improvements to Existing Parks and Facilities										
9	Again St. Park Improvements	Baseball field and park improvements						\$100,000		\$100,000
10	Albert-Oakland Park Improvements	Replacement of shelter #1, rr, playground, disc golf, pickleball cts.				\$100,000		\$200,000		\$300,000
11	American Legion Park Improvements	Replacement of shelter and playground, restroom improvements		\$100,000						\$100,000
12	Antimi Sports Complex Improvements	Replacement of fencing and dugouts on four plex, shade, irrigation			\$450,000					\$450,000
13	Atkins Baseball Complex: Phase III Improvements	Construct final two fields, infrastructure, shelters, pump	\$575,000	\$75,000						\$650,000
14	Clary-Shy Park Improvements	Parking, playfield and shelter and/or ARC improvements			\$200,000	\$200,000				\$400,000
15	Clyde Wilson Park Improvements	Entry Improvements, bike racks, trail improvements			\$50,000					\$50,000
16	Cosmo Rec Area: Football and Soccer Improvements	Lighting of football field 4 and soccer field 3		\$200,000						\$200,000
17	Cosmo Rec Area: Parks Management Center Improv	Construction of new building for construction and maintenance					\$100,000	\$100,000		\$200,000
18	Cosmo-Bethel Park Improvements	Baseball field, parking and sign improvements					\$125,000			\$125,000
19	Douglass Park: Phase II Improvements	Construct shelter, skate spot and playground improvements	\$225,000							\$225,000
20	Fairview Park/Bonnie View Improvements	Construction of wetlands, playground and additional amenities						\$125,000		\$125,000
21	Gans Creek Recreation Area Improvements	Concession stand, restroom and shelter	\$400,000				\$200,000			\$600,000
22	Indian Hills Park Improvements	Restroom renovations, playground improvements		\$100,000						\$100,000
23	Kiwanis Park Improvements	Shelter improvements and playground				\$125,000				\$125,000
24	Lions-Stephens Park Improvements	Shelter and playground replacement		\$100,000						\$100,000
25	McKee St Park Improvements	Playground, bridge, baseball improvements	\$75,000							\$75,000
26	MKT Wetlands/Forum Nature Area Restoration	Expansion of Hinkson wetlands at MKT Bridge 12 & FNA Restoration						\$80,000		\$80,000
27	Nifong Park Improvements	Parking expansion, shelter, playground and home improvements	\$250,000							\$250,000
28	Norma Sutherland Smith Park: Phase II Improvements	Basketball court, skate spot, baseball field and playground		\$225,000						\$225,000
29	Oakwood Hills Park Improvements	Playground, fitness equipment, small shelter				\$125,000				\$125,000
30	Philips Park Improvements	Construction of pavilion and parking				\$800,000				\$800,000
31	Rock Bridge Park Improvements	Shelter and Playground replacement					\$125,000			\$125,000
32	SE Regional Park Tennis Complex	4 court tennis complex			\$250,000					\$250,000
33	Strawn Park: Phase II Improvements	Additional 18 disc golf course, infrastructure, parking					\$200,000			\$200,000
34	Worley St Park Improvements	Replacement of tot lot playground equipment					\$75,000			\$75,000
Sub-Total Improvements to Existing Parks and Facilities			\$1,525,000	\$800,000	\$950,000	\$1,350,000	\$825,000	\$605,000	\$0	\$6,055,000
New Facility/Park Development										
35	Battle Park Phase I Development	Phase I park construction					\$70,000	\$250,000		\$320,000
36	Sports Field House	Construction of 4 court building with office space		\$1,130,000	\$1,570,000					\$2,700,000
37	Magnolia Falls Park Development	New park development				\$125,000				\$125,000
38	The Vineyards/El Chaparral Lake/Park Development	New park development - 10 acre lake						\$75,000		\$75,000
Sub-Total New Facility/Park Development			\$0	\$1,130,000	\$1,570,000	\$125,000	\$70,000	\$325,000	\$0	\$3,220,000
Trails and Greenbelts										
39	Perche Creek Trail Phase I	MKT Trail to Gillespie Bridge Road			\$180,000	\$500,000	\$520,000			\$1,200,000
40	Chapel Hill Connector - Perche Creek Trail	Chapel Hill pedway to Perche Creek Trail				\$175,000	\$325,000			\$500,000
41	Hinkson Creek Trail - Stephens to Clark Lane	Stephens to Clark Lane					\$200,000	\$750,000		\$950,000
42	MKT Bridge Replacements	Replacement of two existing bridges		\$230,000						\$230,000
Sub-Total Trails and Greenbelts			\$0	\$230,000	\$180,000	\$675,000	\$1,045,000	\$750,000	\$0	\$2,880,000
TOTAL CIP BALLOT PROJECTS			\$1,525,000	\$3,085,000	\$3,305,000	\$3,185,000	\$3,015,000	\$2,765,000	\$1,020,000	\$17,900,000
Contingency										\$500,000
TOTAL BALLOT PROJECT FUNDING			\$1,525,000	\$3,085,000	\$3,305,000	\$3,185,000	\$3,015,000	\$2,765,000	\$1,020,000	\$18,400,000