



Park Sales Tax Fact Sheet

1. What is the Park Sales Tax?

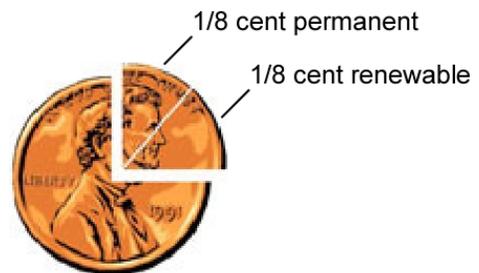
The Columbia Park Sales Tax is a dedicated sales tax for local parks applied to all retail sales made within the city of Columbia that are subject to taxation under the provision of Sections 144.010 to 144.525 RSMo. All revenue received from the local Park Sales Tax is used...

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

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

The current Park Sales Tax rate in Columbia is $\frac{1}{4}$ of 1%, or simply $\frac{1}{4}$ of one penny. This $\frac{1}{4}$ -cent is further divided into two separate categories.

- 1/8 of 1 cent - Permanent.
Generates about \$3 million/year.
- 1/8 of 1 cent - Renewable with a sunset.
This 1/8-cent sales tax is scheduled to expire March 31, 2016 unless Columbia voters approve its extension at the November 3, 2015 general election. Generates about \$3 million/year and is projected to generate about \$18.4 million over a six-year period.



3. What is the Park Sales Tax used for?

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

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

The renewable 1/8 cent Park Sales Tax is used to fund:

- Green Space Preservation - The Park Sales Tax is the only dedicated source of funding the City of Columbia has for preserving green space. It is used to purchase land for parks, greenbelts, stream buffers, and natural areas.
- Maintaining Existing Parks - The Park Sales Tax funds the major repairs, renovations, and replacements to Columbia's existing parks, trails, and recreation facilities.
- Improving Existing Parks - The Park Sales Tax is used to add amenities in existing parks, trails, and recreation facilities. Past examples include replacing port-a-pots with restrooms at Cosmo Park and at the trailheads at Grindstone and Garth Nature Areas, lighting four tennis courts at Cosmo-Bethel Park, and installing a playground near the reservable shelter at Fairview Park.
- New Development - The Park Sales Tax funds the development of new parks, trails, and recreation facilities.

4. What is the proposed extension time frame? Six years.

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

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

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

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



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www.GoColumbiaMo.com (Search: Park Sales Tax)

7. What projects will be funded by the 2015 Park Sales Tax, if its extension is approved by voters?

The following list of projects to be funded by the 2015 Park Sales Tax was approved by the City Council on August 17, 2015.

PROJECT DESCRIPTION	PROJECT AMOUNT	CATEGORY AMOUNT
Acquisition/Land Preservation		\$2,625,000
Annual Land Acquisition: Parks, Greenways, and Natural Areas	\$2,025,000	
Annual Trails: Acquisition, Improvements, and Grant Match Funding	\$600,000	
Maintenance/Improvements to Existing Parks and Facilities		\$8,275,000
Annual Roads and Parking Improvements	\$900,000	
Annual City/School Playground Improvements	\$195,000	
Annual Park Improvements - Major Maintenance	\$975,000	
ADA Compliance Phase II	\$150,000	
Again St. Park Improvements	\$100,000	
Albert-Oakland Park Improvements	\$300,000	
American Legion Park Improvements	\$100,000	
Antimi Sports Complex Improvements	\$450,000	
Atkins Baseball Complex: Phase III Improvements	\$650,000	
Clary-Shy Park Improvements	\$400,000	
Clyde Wilson Park Improvements	\$50,000	
Cosmo Rec Area: Football and Soccer Improvements	\$200,000	
Cosmo Rec Area: Parks Management Center Improvements	\$200,000	
Cosmo-Bethel Park Improvements	\$125,000	
Douglass Park: Phase II Improvements	\$225,000	
Fairview Park/Bonnie View Improvements	\$125,000	
Gans Creek Recreation Area Improvement	\$600,000	
Indian Hills Park Improvements	\$100,000	
Kiwanis Park Improvements	\$125,000	
Lions-Stephens Park Improvements	\$100,000	
McKee St. Park Improvements	\$75,000	
MKT Wetlands/Forum Nature Area Restoration	\$80,000	
Nifong Park Improvements	\$250,000	
Norma Sutherland Smith Park: Phase II Improvements	\$225,000	
Oakwood Hills Park Improvements	\$125,000	
Philips Park Improvements	\$800,000	
Rock Bridge Park Improvements	\$125,000	
SE Regional Park Tennis Complex	\$250,000	
Strawn Park: Phase II Improvements	\$200,000	
Worley St. Park Improvements	\$75,000	
Annual Funding		\$900,000
Annual Maintenance Equipment Replacement	\$500,000	
Annual Scholarship Program	\$400,000	
New Facility/Park Development		\$3,220,000
Battle Park Phase I Development	\$320,000	
Sports Field House	\$2,700,000	
Magnolia Falls Park Development	\$125,000	
The Vineyards/EI Chaparral Lake/Park Development	\$75,000	
Trails and Greenbelts		\$2,880,000
Perche Creek Trail Phase I	\$1,200,000	
Chapel Hill Connector - Perche Creek Trail	\$500,000	
Hinkson Creek Trail - Stephens to Clark Lane	\$950,000	
MKT Bridge Replacements	\$230,000	
Contingency		\$500,000
TOTAL 6 YEAR PARK SALES TAX FUNDING		\$18,400,000