Income/Expenditure Analysis
Parks and Recreation
Master Plan Implementation

Executive Summary
Income/Expenditure Analysis
Parks and Recreation Master Plan Implementation

The purpose of this report is to provide an income/expenditure analysis of the financial needs of the Parks and Recreation Department to maintain and operate the City's park system over the next 10 years. The report considers several different scenarios ranging from no growth to implementation of the recommendations of the *2002 Facility Needs Update* of the *Parks, Recreation, and Open Space Master Plan*. The report considers the impact of various funding scenarios for both the General Fund/Park Services portion and the Enterprise Fund/Recreation Services portion of the Department budget.

General Fund/Park Services

Three possible scenarios are considered. The basis for the financial projections of each of these scenarios is the proposed FY 03 budget.

Scenario A - No Growth, 0% General Fund, 3% Inflation, 3% Parks Sales Tax

*Assumes no growth to the current park system (no additional parks or facilities).
*Assumes an annual 3% inflation rate in expenditures.
*Assumes that the General Fund contribution is frozen at the FY 03 level and that the Park Sales Tax contribution will grow at the 3% level shown in Option A of the most current Sales Tax Guidelines. (See Appendix A.)

Findings: A deficit in funding would occur in the amount of $99,297 in FY 04 and would grow to a deficit of $882,986 in FY 11.

Scenario B - No Growth, 3% General Fund, 3% Inflation, 3% Park Sales Tax

*Assumes no growth in current park system (no additional parks or facilities).
*Assumes an annual 3% inflation rate in expenditures.
*Assumes both General Fund contribution and Park Sales Tax contribution would grow at same rate as inflation (3% growth).

Findings: No funding deficit would occur; however, from 2003 to 2011 the General Fund contribution will have increased by $882,986 and the Park Sales Tax by $64,025.

Scenario C - Park Growth, 3% General Fund, 3% Inflation, 3% Park Sales Tax + New Personnel (Option B)

*Represents a likely growth projection (in staff's opinion) of the numerous scenarios possible.
*Based on the likely acquisition and development of 8 new neighborhood parks, the acquisition in 2007 of a 400-acre regional park undeveloped through 2011, and the addition of 10 miles of new trails by 2011.
*Assumes the addition of 6 new maintenance employees, maintaining the current ratio of park acres to maintenance employees. (See note on p. 319.)
*Projects the General Fund contribution to grow at a 3% rate and the Park Sales Tax at the rate shown in Option B of the most current Sales Tax Guidelines - which projects the addition of three park maintenance staff. (See Appendix B.)
*Assumes an annual inflation rate of 4% for personnel according to the Park Sales Tax Implementation Guidelines - Option B and 3% for all other expenses.

Findings: Projects the need for 3 new employees in addition to the 3 employees funded through the Park Sales Tax. Projects a need for a total of $633,111 in additional funds for the 10-year period. (See p. 321 of this report for projections of year-to-year needs.)

Enterprise Fund/Recreation Services

This fund includes all recreation programming plus the maintenance of all enterprise-operated facilities including athletic fields, aquatic facilities, golf courses, and the ARC. The basis for the financial projections for these scenarios is the proposed FY 03 budget.

Scenario A - No Growth, 0% General Fund, 3% Inflation, 3% Park Sales Tax, 3% Fees & Charges

*Assumes an annual 3% inflation rate in expenditures.
*Assumes the General Fund subsidy will remain constant at $1,500,000.
*Assumes revenue from fees and charges and the Park Sales Tax will grow at 3%.
* Assumes no new Recreation Services facilities or programs.

Findings: Projects a need for additional funding in the amount of $45,000 in FY 04 which would increase to $400,156 by FY 11. Should fees and charges and Park Sales Tax not grow at the 3% level, then the amount of additional funding needed would have to increase (in the amount of the difference) in order to maintain the status quo in both recreation programming and maintenance of existing facilities.

Scenario B - No Growth, 3% General Fund, 3% Inflation, 3% Park Sales Tax, 3% Fees & Charges

*Assumes an annual 3% inflation rate in expenses.
*Assumes a 3% increase in revenue from fees and charges, the General Fund subsidy, and the Park Sales Tax subsidy.
* Assumes no new Recreation Services facilities or programs.

Findings: Scenario B maintains the current financial status of the fund; however, the revenue from fees and charges will have to increase by $1,021,073, the General Fund subsidy by $400,156, and the Park Sales Tax by $140,134 from 2003 to 2011. As the General Fund subsidy has remained constant at $1,500,000 from FY 99 through FY 03, this scenario would have a significant impact on the City's General Fund.

Scenario C - Development of a Sports Complex in a New Regional Park

* Assumes a regional park has been acquired.
* Assumes that 3 staff members have been added for an undeveloped regional park**.**
* Assumes funding for development has been identified and development will occur.

Findings: Many factors, including number of users, levels of care, length of season, and field amenities impact operational expenditures. A detailed master plan of the regional park which identifies primary users and includes an operations pro-forma should be completed. The number of users and scope of development will dictate the number of additional Recreation Services administrative, programming, and/or supervisory staff needed. At the time of opening, an additional sports complex would require a substantial increase in budgeted expenses, which would be partially offset by additional revenues. (See p. 326.)

The only growth scenario considered for Recreation Services is the development of a sports complex in a new regional park. Until development of the regional park occurs, maintenance cost of the additional acreage would be included in the Park Services budget.

Other anticipated additions in facilities that could impact the Recreation Services budget and may occur in the 10-year planning period include the conversion of the Twin Lakes swimming lake to a chlorinated water facility. Any increase in operating expenses for Twin Lakes should be covered by increased revenues from the facility. Should the City pursue developing an ice skating facility in the 10-year period, any deficits in operating expenses versus revenues would require an additional funding source.

Summary:

Simple inflationary growth will require a substantial increase in funding from the City's General Fund, the Park Sales Tax, and fees and charges to maintain and operate the existing park and recreation system over the next 10 years. Any growth in the park system will require additional funding from one of the above sources or a new funding source. If funding from each of the above sources can grow at approximately the rate of inflation, then it appears that a significant amount of the Park Sales Tax will remain available to fund capital projects. If the funding sources do not grow at the rate of inflation (i.e., the General Fund Rec Services subsidy remains frozen), then another funding source will be needed, or operations must be curtailed. As new facilities are added, the increase in operational expenses will also require an additional funding source. The Park Sales Tax will be the most likely source to fund the additional operational expenses. If the Park Sales Tax is used as the funding source for the additional operational expenses, then the amount available to fund capital projects decreases.

Income/Expenditure Analysis
Parks and Recreation Master Plan Implementation

The ability to fund the maintenance and operation of a growing park and recreation system is a significant challenge facing the City of Columbia. Through recent ballot issues and the planning process for the *2002 Park Master Plan Facilities Needs Update*, citizens have expressed their desire not only to maintain the existing park system, but to have that system expand and grow. Such growth comes with a price tag. If the park system is to be maintained at a quality level, while at the same time growing and expanding, the expense budget must grow, and revenue sources to cover those expenses must be identified.

The purpose of this report is to provide an income/expenditure analysis of the financial needs of the Parks and Recreation Department for the next ten years based on several possible scenarios for implementing the recommendations of the *2002 Facility Needs Update* of the *Parks, Recreation, and Open Space Master Plan*. The following items will be considered in providing this income/expenditure analysis:

I. General Fund Operations - Park Services
   - Scenario A - No Growth, 0% General Fund, 3% Inflation, 3% Park Sales Tax
   - Scenario B - No Growth, 3% General Fund, 3% Inflation, 3% Park Sales Tax
   - Scenario C - Park Growth, 3% General Fund, 3% Inflation, 3% Parks Sales Tax

II. Enterprise Fund - Recreation Services
   - Scenario A - No Growth, 0% General Fund, 3% Inflation, 3% Park Sales Tax, 3% Fees & Charges
   - Scenario B - No Growth, 3% General Fund, 3% Inflation, 3% Park Sales Tax, 3% Fees & Charges
   - Scenario C - Development of a Sports Complex in a New Regional Park

III. Other Growth Scenarios
   - Scenario A - Modest Growth
   - Scenario B - Aggressive Growth

IV. Summary

Appendices
   - Appendix A - Park Sales Tax Implementation Guidelines - Option A
   - Appendix B - Park Sales Tax Implementation Guidelines - Option B
   - Appendix C - Neighborhood Parks - Annual Maintenance Costs
   - Appendix D - Trails - Annual Maintenance Costs
   - Appendix E - Park Acreage
   - Appendix F - Staffing
   - Appendix G - Park Services - Scenario C - Detail
   - Appendix H - Recreation Services - Fees & Charges History

I. General Fund Operations - Park Services

The Parks and Recreation Department's budget is divided into two categories: General Fund and Recreation Services Fund. The General Fund component of the budget contains Department Administration, the C.A.R.E Program, and a portion of the Park Services Division's two principle programs - Park Management and Operations and Park Planning and Development.

In order to project the funding needs for the General Fund operation for the next ten years, three scenarios will be considered.

Scenario A - No Growth, 0% General Fund, 3% Inflation, 3% Park Sales Tax

* Assumes no growth to the current park system (no additional parks or facilities).
* Assumes 3% annual inflation rate. (Budget will need to grow at 3% to maintain current level of service.)
* Assumes that the General Fund contribution is frozen at the FY 03 level and that the Park Sales Tax contribution will grow at the 3% level shown in Option A of the most current Sales Tax Guidelines.

Scenario A

Year	General Fund	*Park Sales Tax	Needed Funding Source	Total Park Services Budget
Actual				
2002	$3,217,120	$200,000	$0	$3,417,120
Proposed				
2003	$3,309,915	$240,000	$0	$3,549,915
Projected				
2004	$3,309,915	$247,200	$99,297	$3,656,412
2005	$3,309,915	$254,616	$201,573	$3,766,104
2006	$3,309,915	$262,254	$306,918	$3,879,087
2007	$3,309,915	$270,122	$415,423	$3,995,460
2008	$3,309,915	$278,226	$527,183	$4,115,324
2009	$3,309,915	$286,573	$642,296	$4,238,784
2010	$3,309,915	$295,170	$760,863	$4,365,948
2011	$3,309,915	$304,025	$882,986	$4,496,926

** Option A*

Based on the chart above, if the General Fund Park Services funding was frozen, there would be a need for another funding source in the amount of $3,836,539 over the 10-year planning period simply to maintain the status quo, based on a 3% annual inflation rate.

Scenario B - No Growth, 3% General Fund, 3% Inflation, 3% Park Sales Tax

* Assumes no growth to the current park system (no additional parks or facilities).
* Assumes a 3% annual inflation rate. (Budget will need to grow at 3% to maintain current level of service.)
* Assumes both General Fund contribution and Park Sales Tax contribution would grow at the same rate as inflation (3% growth).

Scenario B

Year	General Fund	*Park Sales Tax	Total Park Services Budget
Actual			
2002	$3,217,120	$200,000	$3,417,120
Proposed			
2003	$3,309,915	$240,000	$3,549,915
Projected			
2004	$3,409,212	$247,200	$3,656,412
2005	$3,511,488	$254,616	$3,766,104
2006	$3,616,833	$262,254	$3,879,087
2007	$3,725,338	$270,122	$3,995,460
2008	$3,837,098	$278,226	$4,115,324
2009	$3,952,211	$286,573	$4,238,784
2010	$4,070,778	$295,170	$4,365,948
2011	$4,192,901	$304,025	$4,496,926

** Option A*

Based on the above table, from 2003 to 2011 the General Fund contribution will have increased by $882,986 to a total of $4,192,901 by the year 2011.

Scenario C - Park Growth, 3% General Fund, 3% Inflation, 3% Park Sales Tax + New Personnel (Option B)

* Represents a likely growth projection (in staff's opinion) of the numerous scenarios possible.
* Based on the likely acquisition and development of 8 new neighborhood parks, the acquisition in 2007 of a 400-acre regional park undeveloped thru 2011, and the addition of 10 miles of new trails within the 10-year period.
* Assumes the addition of 6 new maintenance employees, maintaining the **current ratio of park acres to maintenance employees. (See Appendix F)
* Projects the General Fund contribution to grow at a 3% rate and the Park Sales Tax at the rate shown in Option B of the most current Park Sales Tax Guidelines - which includes funding for the addition of three park maintenance staff.
* Assumes an annual inflation rate of 4% for new personnel according to the Park Sales Tax Guidelines - Option B and 3% for all other.

***Note: Current staff to acres ratio (69.8 staff/acre) is figured on a combination of developed/undeveloped parkland acreage. During the time the entire 400-acre regional park is undeveloped, less staff would be needed than when it is developed. For statistical purposes in this document, 3 additional staff members will be used for an undeveloped regional park.*

Scenario C - Funding Sources

Year	General Fund	*Park Sales Tax	Total Park Services Budget
Actual			
2002	$3,217,120	$200,000	$3,417,120
Proposed			
2003	$3,309,915	$240,000	$3,549,915
Projected			
2004	$3,409,212	$283,195	$3,692,407
2005	$3,511,488	$291,691	$3,803,179
2006	$3,616,833	$339,374	$3,956,207
2007	$3,725,338	$349,555	$4,074,893
2008	$3,837,098	$402,150	$4,239,248
2009	$3,952,211	$414,215	$4,366,426
2010	$4,070,778	$426,641	$4,497,419
2011	$4,192,901	$439,440	$4,632,341

** Option B*

Scenario C - Increase in Expenses

Year	Budgeted Operating Expenses (Based on 3% inflation after FY 2003)	Increased Maintenance Cost - Neighborhood Parks (without personnel)	Increased Maintenance Cost - Trails (without personnel)	Increased Maintenance Cost - Undeveloped Regional Park (without personnel)	Increase in Personnel + Capital Equipment Cost	Total Projected Expenses
Actual						
2002	$3,417,120					$3,417,120
Proposed						
2003	$3,549,915				*	$3,549,915
Projected						
2004	$3,656,412	$1,985	$660		$65,995	$3,725,052
2005	$3,766,104	$3,970	$1,320		$37,435	$3,808,829
2006	$3,879,087	$5,955	$1,980		$107,684	$3,994,706
2007	$3,995,460	$7,940	$2,640	$4,000	$151,467	$4,161,507
2008	$4,115,324	$9,925	$3,300	$4,000	$126,327	$4,258,876
2009	$4,238,784	$11,910	$3,920	$4,000	$205,172	$4,463,786
2010	$4,365,948	$13,895	$4,620	$4,000	$257,725	$4,646,188
2011	$4,496,926	$15,880	$5,280	$4,000	$314,201	$4,836,287

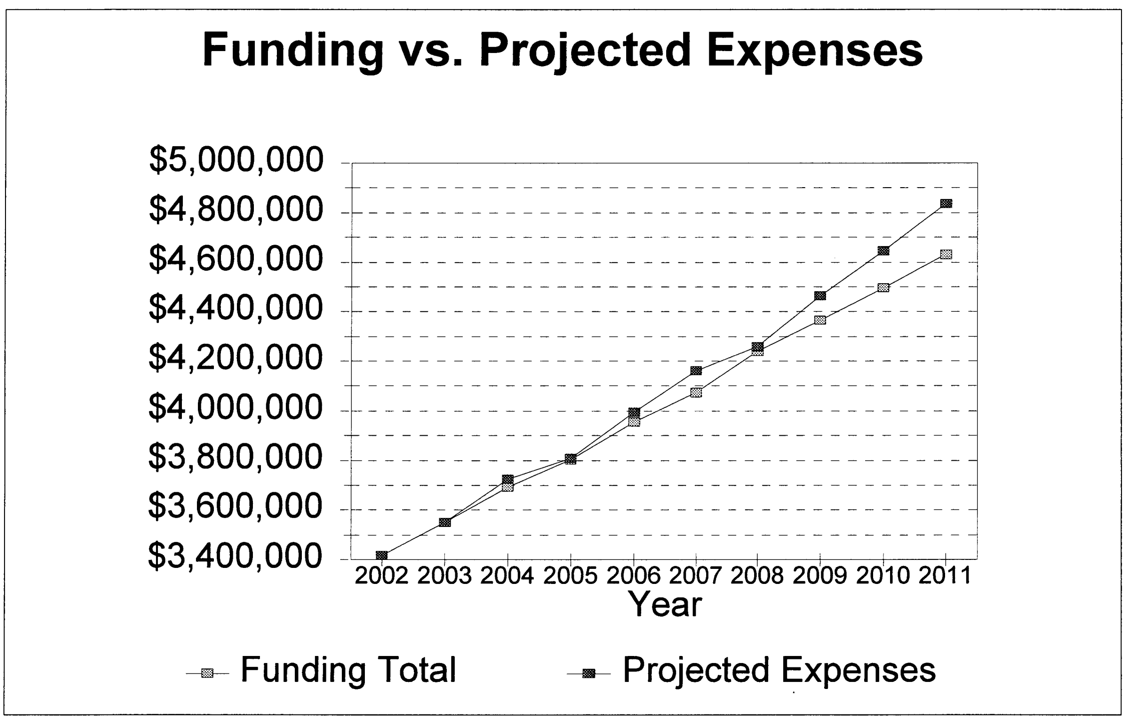
** FY 2003 budget includes the addition of 1 new maintenance personnel (already included in the acres to maintenance personnel ratio used in this document). The cost of the added employee and capital equipment is included in the proposed FY 2003 budgeted expenses. (See Appendix F for acres to personnel ratio calculation. See Appendix G for detailed calculations of increased maintenance costs.)*

Scenario C - Funding vs. Projected Expenses

Year	*Funding Total	Projected Expenses	Deficit
2002	$3,417,120	$3,417,120	$0
Proposed			
2003	$3,549,915	$3,549,915	$0
Projected			
2004	$3,692,407	$3,725,052	($32,645)
2005	$3,803,179	$3,808,829	($5,650)
2006	$3,956,207	$3,994,706	($38,499)
2007	$4,074,893	$4,161,507	($86,614)
2008	$4,239,248	$4,258,876	($19,628)
2009	$4,366,426	$4,463,786	($97,360)
2010	$4,497,419	$4,646,188	($148,769)
2011	$4,632,341	$4,836,287	($203,946)

* *Based on 3% growth in General Fund and Park Sales Tax growth shown in Option B (Appendix B).*

Scenario C



The growth described under Scenario C would require a total of $633,111 in additional funds for the 10-year period.

II. Enterprise Fund/Recreation Services

The Recreation Services Fund includes funding for all recreation activities and the operation of support facilities (including facility maintenance) for those activities. The sections administered in the Recreation Services Division are: Sports Programming; Aquatics and Special Events; Community Recreation; Golf/Concessions; Senior Programming; Cultural Arts and Life Enrichment; Oak Tours; and the Activity and Recreation Center (ARC). Facilities maintained through the Recreation Services Fund include athletic fields, aquatic facilities, golf courses, and the ARC. Primary sources of funding include fees and charges, a subsidy from the General Fund, and a subsidy from Park Sales Tax.

Scenario A - No Growth, 0% General Fund, 3% Inflation, 3% Park Sales Tax, 3% Fees & Charges

* Assumes an annual 3% inflation rate in expenditures.
* Assumes the General Fund subsidy will remain constant at $1,500,000.
* Assumes revenue from fees and charges and the Park Sales Tax will grow at 3%.
* Assumes no new Recreation Services facilities or programs.

Scenario A - *Expenses

Year	Budgeted Operating Expenses
Budgeted	
2002	$4,943,973
Proposed	
2003	$5,732,092
Projected	
2004	$5,904,055
2005	$6,081,177
2006	$6,263,612
2007	$6,451,520
2008	$6,645,066
2009	$6,844,418
2010	$7,049,751
2011	$7,261,244

* *Operating expenses and capital additions only. Does not include non-operational expenses, debt service, and capital projects.*

Scenario A - Revenues

Year	Fees & Charges	General Fund	Park Sales Tax	Needed Funding Source	Total Rec Services Revenues
Actual					
1999	$2,384,975	$1,500,000	$0		$3,884,975
2000	$2,445,387	$1,500,000	$0		$3,945,387
2001	$2,272,753	$1,500,000	$46,771		$3,819,524
Budgeted					
*2002	$3,226,882	$1,500,000	$510,000		$5,236,882
Proposed					
2003	$3,827,539	$1,500,000	$525,300		$5,852,839
Projected					
2004	$3,942,365	$1,500,000	$541,059	$45,000	$6,028,424
2005	$4,060,636	$1,500,000	$557,291	$91,350	$6,209,277
2006	$4,182,455	$1,500,000	$574,009	$139,091	$6,395,555
2007	$4,307,929	$1,500,000	$591,230	$188,263	$6,587,422
2008	$4,437,167	$1,500,000	$608,967	$238,911	$6,785,045
2009	$4,570,282	$1,500,000	$627,236	$291,078	$6,988,596
2010	$4,707,390	$1,500,000	$646,053	$344,811	$7,198,254
2011	$4,848,612	$1,500,000	$665,434	$400,156	$7,414,202

** FY 2002 included anticipated 3 months of revenue and expenses for the ARC.*

Including the proposed FY 2003 budget, the General Fund subsidy to Recreation Services has been limited to $1.5 million for five consecutive years. If it remains frozen, a total of $1,738,660 will be needed from another funding source thru FY 11 to maintain the status quo in both recreation programming and maintenance of recreation facilities.

Scenario B - No Growth, 3% General Fund, 3% Inflation, 3% Park Sales Tax, 3% Fees & Charges

- * Assumes an annual 3% inflation rate in expenditures.
- * Assumes a 3% increase in revenue from fees and charges, the General Fund Subsidy, and the Park Sales Tax Subsidy.
- * Assumes no new Recreation Services facilities or programs.

Scenario B

*Operating Expenses — Funding Sources

Year	Budgeted Operating Expenses	Year	Fees & Charges	General Fund	Park Sales Tax	Total Rec Services Revenues
Budgeted		***Budgeted***				
2002	$4,943,973	2002	$3,226,882	$1,500,000	$510,000	$5,236,882
Proposed		***Proposed***				
2003	$5,732,092	2003	$3,827,539	$1,500,000	$525,300	$5,852,839
Projected		***Projected***				
2004	$5,904,055	2004	$3,942,365	$1,545,000	$541,059	$6,028,424
2005	$6,081,177	2005	$4,060,636	$1,591,350	$557,291	$6,209,277
2006	$6,263,612	2006	$4,182,455	$1,639,091	$574,009	$6,395,555
2007	$6,451,520	2007	$4,307,929	$1,688,263	$591,230	$6,587,422
2008	$6,645,066	2008	$4,437,167	$1,738,911	$608,967	$6,785,045
2009	$6,844,418	2009	$4,570,282	$1,791,078	$627,236	$6,988,596
2010	$7,049,751	2010	$4,707,390	$1,844,811	$646,053	$7,198,254
2011	$7,261,244	2011	$4,848,612	$1,900,156	$665,434	$7,414,202

* *Operating expenses and capital additions only. Does not include non-operational expenses, debt service, and capital projects.*

Scenario B maintains the current financial status of the fund; however, the revenue from fees and charges will have to increase 23% from 2004 to 2011. Whereas fees and charges increased 19.2% from 1992 to 2001, fees and charges increased only 3.8% in the past five years (from 1996 to 2002 - See Appendix H). Should revenues continue to increase at this low rate, Scenario B would develop a deficit requiring an additional funding source.

Scenario C - Development of a Sports Complex in a New Regional Park

* Assumes that a regional park has been acquired.

* Assumes that 3 staff members have been added for an undeveloped regional park (see note on page 319).

*Assumes that funding for development has been identified and development will occur.

The *2002 Facility Needs Update* identifies a need for the following athletic fields to serve the 10-year needs of organizations (Diamond Council, Soccer Club, Youth Football League, etc.) that are currently using parks and recreation facilities. If other organizations are to have access to and use of the sports complex, the number of fields and support facilities should be evaluated to see if an increase is necessary.

a. Youth Baseball/Softball Fields:	10
b. Soccer Fields	10
c. Football Fields	6
d. Tennis Courts	8

Developing a standard management and operation cost for a sports complex is difficult. As the first step in determining operations cost, a comprehensive master plan should be prepared to help determine issues such as sizes and number of fields, field amenities (irrigation, lights, bleachers, fences, scoreboards, etc.), types and number of support facilities (concessions, restrooms, parking lots, batting cages, etc.). As part of the master plan process, the primary users should be identified and an operations pro forma developed.

The primary users of these facilities will determine the level of management and maintenance needed. Recreational organizations have different needs than those that are either "for-profit" (minor league baseball) or based on a higher level of competition (high schools, colleges, "select" teams). Recreational leagues play a high number of games during a specific period of time (often as many as 5 games per field per evening) in order to accommodate player/parent schedules. Recreational fields are normally prepared for play only once a day. If a minor league or high school team plays two games a night, fields may be prepared for each game resulting in significantly higher staffing and maintenance costs.

The users of the facilities will also determine management issues such as programming. The P&R Department currently recognizes three different groups of users for existing parks and recreation facilities:

1. Co-sponsored leagues, such as, Diamond Council, Columbia Soccer Club, and leagues that are entirely sponsored by the P&R Department (adult softball, etc.).
2. Columbia Public School District.
3. All other organizations and individual teams.

The P&R Department currently provides programming and administrative support for all co-sponsored organizations that use P&R sports complexes. These organizations pay the department both an Activity and a User Fee with a goal of recouping 50% of expenses. Through an agreement with the City, the Columbia Public School District is allowed to use P&R fields and facilities at no cost. Other organizations and individual teams are allowed to rent the fields on a per game basis. Both the School District and the other organizations are responsible for their own programming (schedules, officials, and game equipment).

If P&R sponsored or co-sponsored organizations are the primary users of a new complex, additional recreation programming and administrative staff may be needed. If the fields are rented and programed by other organizations and teams, then programing help may not be necessary.

For the purpose of this report, a review of the existing Cosmo Park athletic facility costs may provide a starting point for estimated management and operation costs. The City's financial system allows the tracking of direct costs associated with specific athletic facilities. These direct costs include only the following: personnel services including benefits; materials and supplies; and utilities, services & misc. In FY-01, the direct costs for operation and maintenance of the 6-field Antimi Sports Complex, the 6-field Rainbow Softball Center, 19 soccer and 4 football fields in Cosmo Park were approximately $285,000. The direct costs range from a low of $5,165 for the 4 football fields to a high of $163,659 for the Rainbow Softball Center. This range alone demonstrates how the number of users, levels of care, length of season, and field amenities impact the direct operational expenditures.

Not included in the $285,000 are administrative costs of supervisors and support staff; internal fees and charges; capital equipment and its operation; maintenance for surrounding grounds, roads and trails that support these facilities; and those items that are shared by more than one facility (parking lot maintenance, litter control, refuse hauling, etc.). Determining cost factors for these items is difficult until a master plan which includes a detailed operations pro-forma is completed. Pending completion of such a pro-forma, this report will assume that the development of a new sports complex will require a significant increase in operations and maintenance budget for the Department. Depending on final size and design, it is anticipated that a minimum increase of $300,000 - $500,000 will be required. If current goals for cost recovery of sports programming are met, the complex should be expected to generate revenues of approximately 50% of cost.

Summary: 1. A detailed master plan for the regional park should be completed prior to development. As part of this master plan, primary users of the sports fields should be identified and a detailed operations pro-forma prepared to help project both management and operations costs and potential revenues.

2. At the time the sports complex is opened for use, a substantial increase in the Department's operations and maintenance budget will be required. This expenditure increase can be expected to be partially off-set by revenues generated from use of the facility. The Department's current target for sports programs is to recover 50% of costs through revenue.

3. Many factors, including number of users, levels of care, length of season and field amenities will impact operational expenditures.

4. Depending on the users and scope of development, additional administrative, programming and/or supervisory staff may be needed.

III. Other Growth Scenarios

This section will consider the cost of two other growth scenarios. The Department's budget (funding sources) will be based on the following current trends:

<u>Park Services</u>

* The General Fund contribution to Parks Services grows at the same rate as inflation (3%).
* Parks Sales Tax Park Services contribution grows at the rate shown in Option B (3% annually + funding for 3 additional personnel).

See Scenario C - Funding Sources on page 320.

<u>Rec Services</u>

* 3% annual increase in fees and charges.
* Park Sales Tax Rec Services subsidy grows 3% annually.
* The General Fund subsidy to Recreation Services remains constant at $1,500,000.

See Scenario A on page 323 (minus "needed funding source").

P&R Department - Funding			
Year	**Park Services**	**Rec Services**	**Total for Department**
Actual			
2002	$3,417,120	$5,236,882	$8,654,002
Proposed			
2003	$3,549,915	$5,852,839	$9,402,754
Projected			
2004	$3,692,407	$5,983,424	$9,675,831
2005	$3,803,179	$6,117,927	$9,921,106
2006	$3,956,207	$6,256,454	$10,212,661
2007	$4,074,893	$6,399,159	$10,474,052
2008	$4,239,248	$6,546,134	$10,785,382
2009	$4,366,426	$6,697,518	$11,063,944
2010	$4,497,419	$6,853,443	$11,350,862
2011	$4,632,341	$7,014,046	$11,646,387

Scenario A - Modest Growth

* Assume 4 neighborhood parks are acquired and developed.
* Assume regional park is not acquired.
* Assume 5 miles of trail are acquired and constructed.
* Assume addition of 3 maintenance staff members, as scheduled in the Park Sales Tax Implementation Guidelines - Option B.

Scenario A - Neighborhood Parks

$1,985 Annually per park *(See Appendix C.)*

Year	# of Parks Added per Year	Total # of New Parks	Annual Maint. Cost (Without Personnel)
2002			
2003			
2004	1	1	$1,985
2005		1	$1,985
2006	1	2	$3,970
2007		2	$3,970
2008	1	3	$5,955
2009		3	$5,955
2010	1	4	$7,940
2011		4	$7,940

Scenario A - Trails

$528 annually per mile *(See Appendix D)*

Year	# of Trail Miles Added	Total # of New Trail Miles	Annual Maint. Cost (Without Personnel)
2002			
2003			
2004			$0
2005	2	2	$1,056
2006		2	$1,056
2007		2	$1,056
2008		2	$1,056
2009	3	5	$2,640
2010		5	$2,640
2011		5	$2,640

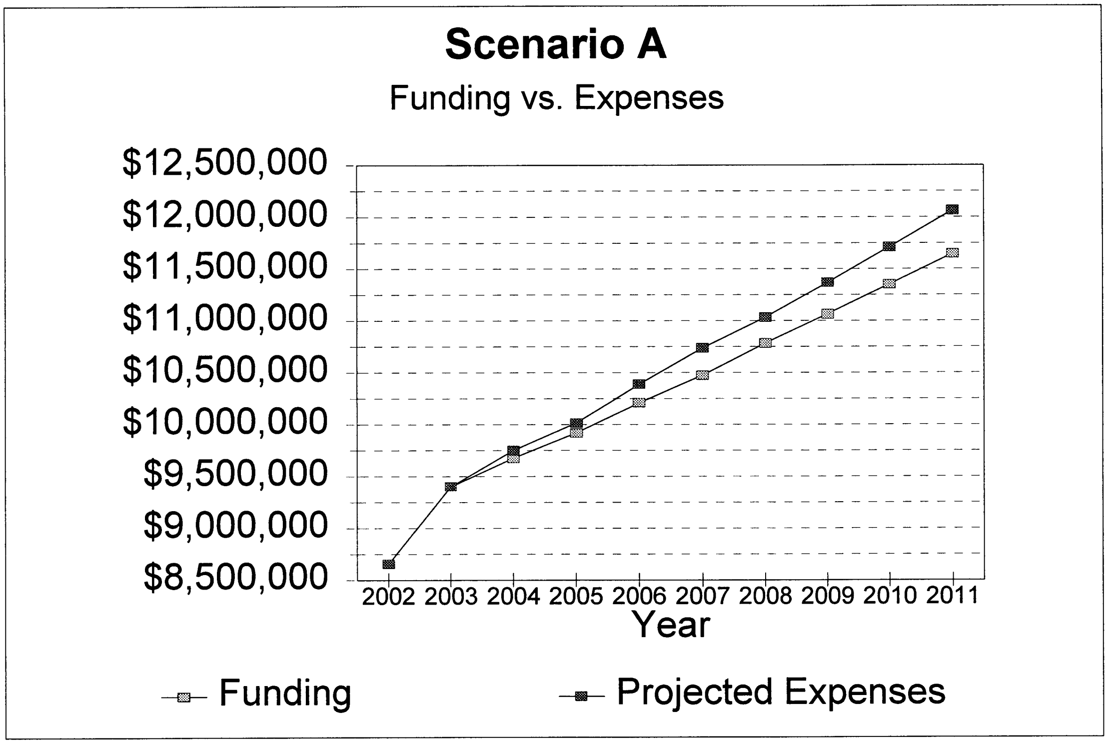
Scenario A - Personnel

Year	Annual Cost Per Employee - 4% Annual Increase	# of Maint. Employees to Add	Capital Equipment Cost	Annual Cost of New Employees + Equipment
2002	$33,280			
2003	$34,611			*
2004	$35,995	1	$30,000	$65,995
2005	$37,435			$37,435
2006	$38,932	1	$30,000	$107,864
2007	$40,489	1	$30,000	$151,467
2008	$42,109			$126,327
2009	$43,793			$131,379
2010	$45,545			$136,635
2011	$47,367			$142,101

Scenario A - Increase in Expenses

Year	Budgeted Operating Expenses (Based on 3% inflation after FY 2003)	Increased Maintenance Cost - Neighborhood Parks (without personnel)	Increased Maintenance Cost - Trails (without personnel)	Increased Maintenance Cost - Undeveloped Regional Park (without personnel)	Increase in Personnel + Capital Equipment Cost	Total Projected Expenses
Actual						
2002	$8,654,002					$8,654,002
Proposed						
2003	$9,402,754				*	$9,402,754
Projected						
2004	$9,684,837	$1,985	$0	$0	$65,995	$9,752,817
2005	$9,975,382	$1,985	$1,056	$0	$37,435	$10,015,858
2006	$10,274,643	$3,970	$1,056	$0	$107,684	$10,387,353
2007	$10,582,882	$3,970	$1,056	$0	$151,467	$10,739,375
2008	$10,900,369	$5,955	$1,056	$0	$126,327	$11,033,707
2009	$11,227,380	$5,955	$2,640	$0	$131,379	$11,367,354
2010	$11,564,201	$7,940	$2,640	$0	$136,635	$11,711,416
2011	$11,911,127	$7,940	$2,640	$0	$142,101	$12,063,808

** FY 2003 budget includes the addition of 1 new maintenance personnel (already included in the acres to maintenance personnel ratio used in this document). The cost of the added employee and capital equipment is included in the proposed FY 2003 budgeted expenses.*



Scenario B - Aggressive Growth

* Assume 16 neighborhood parks are acquired and developed.
* Assume regional park is acquired in 2007 but not developed.
* Assume 12 miles of trail are acquired and constructed.
* Assume addition of 9 maintenance staff, maintaining current staff to acres ratio. (See note under "Regional Park" on p. 331.)

Scenario B - Neighborhood Parks

$1,985 Annually per park

Year	# of Parks Added per Year	Total # of New Parks	Annual Maint. Cost (Without Personnel)
2002			
2003			
2004	2	2	$3,970
2005	2	4	$7,940
2006	2	6	$11,910
2007	2	8	$15,880
2008	2	10	$19,850
2009	2	12	$23,820
2010	2	14	$27,790
2011	2	16	$31,760

Scenario B - Trails

$528 annually per mile

Year	# of Trail Miles Added	Total # of New Trail Miles	Annual Maint. Cost (Without Personnel)
2002			
2003			
2004	2	2	$1,056
2005		2	$1,056
2006	2	4	$2,112
2007	2	6	$3,168
2008	2	8	$4,224
2009		8	$4,224
2010	2	10	$5,280
2011	2	12	$6,336

Regional Park

* 1 regional park - assume 400 acres - undeveloped
* $4000/yr. maintenance cost without personnel

Note: Current staff to acres ratio (69.8 staff/acre) is figured on a combination of developed/undeveloped parkland acreage. During the time the entire 400-acre regional park is undeveloped, less staff would be needed than when it is developed. For statistical purposes in this document, 3 additional staff members will be used for an undeveloped regional park.

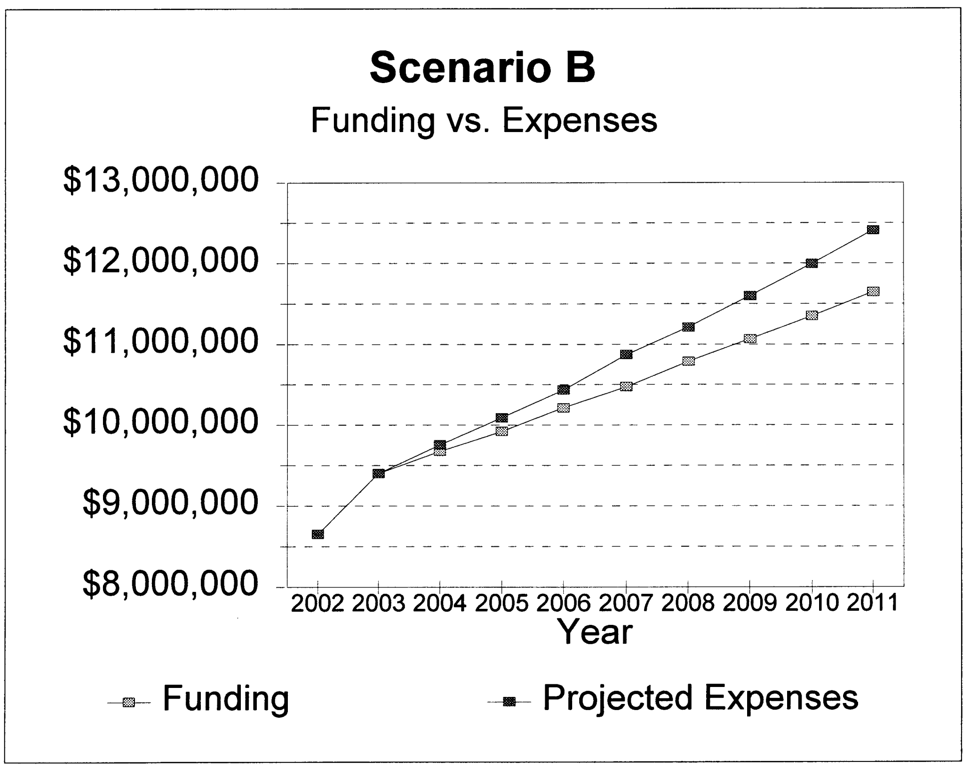
Scenario B - Personnel

Year	Annual Cost Per Employee - 4% Annual Increase	# of Maint. Employees to Add	Capital Equipment Cost	Total Annual Cost of New Employees + Equipment
2002	$33,280			
2003	$34,611			
2004	$35,995	1	$30,000	$65,995
2005	$37,435	1	$30,000	$104,870
2006	$38,932	1	$30,000	$146,796
2007	$40,489	2	$60,000	$262,445
2008	$42,109	1	$30,000	$282,654
2009	$43,793	1	$30,000	$336,551
2010	$45,545	1	$30,000	$394,360
2011	$47,367	1	$30,000	$456,303

Scenario B - Increase in Expenses

Year	Budgeted Operating Expenses (Based on 3% inflation after FY 2003)	Increased Maintenance Cost - Neighborhood Parks (without personnel)	Increased Maintenance Cost - Trails (without personnel)	Increased Maintenance Cost - Undeveloped Regional Park (without personnel)	Increase in Personnel + Capital Equipment Cost	Total Projected Expenses
Actual						
2002	$8,654,002					$8,654,002
Proposed						
2003	$9,402,754				*	$9,402,754
Projected						
2004	$9,684,837	$3,970	$1,056	$0	$65,995	$9,755,858
2005	$9,975,382	$7,940	$1,056	$0	$104,870	$10,089,248
2006	$10,274,643	$11,910	$2,112	$0	$146,796	$10,435,461
2007	$10,582,882	$15,880	$3,168	$4,000	$262,445	$10,868,375
2008	$10,900,369	$19,850	$4,224	$4,000	$282,654	$11,211,097
2009	$11,227,380	$23,820	$4,224	$4,000	$336,551	$11,595,975
2010	$11,564,201	$27,790	$5,280	$4,000	$394,360	$11,995,631
2011	$11,911,127	$31,760	$6,336	$4,000	$456,303	$12,409,526

* *FY 2003 budget includes the addition of 1 new maintenance personnel (already included in the acres to maintenance personnel ratio used in this document). The cost of the added employee and capital equipment is included in the proposed FY 2003 budgeted expenses.*



IV. Summary

Simply to maintain the existing parks and recreation system at its current level will require revenue sources to increase proportionally with inflation. Should any of the current revenue sources not grow at least at the rate of inflation, then the other sources must grow at a significantly higher rate, or operations must be curtailed.

Many variables affect projected expenses for the future, such as, how many acres and parks are acquired, what facilities are developed therein, growth rate of the city in terms of population and land annexation, etc. Whether or not the City is able to purchase a regional park significantly impacts the future budget needs of the Parks and Recreation Department. One thing is certain, as the number of park acreage and facilities increase, the Department's budget and number of personnel need to increase accordingly in order to maintain the quality of parks and recreation services expected by the citizens of Columbia.

Appendices

Parks Sales Tax Implementation Guidelines*
Fund Additional Park Acquisition, Employees, Supplies & Equipment

First 5 year funding plan runs from April 2001 through March 2006 (spans Fiscal Years 2001 - 2006)

OPTION A

	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	Total
Parks Tax Revenue	1,527,962	3,669,650	3,761,391	3,855,426	3,951,812	3,524,029	2,075,936	2,127,835	2,181,030	2,235,556	**28,910,627**
Less Stephen's Property Cost:											
Property Acquisition	805,855	1,668,250	1,668,848	1,668,848	1,668,848	744,749					**8,225,396**
Property Development	275,000	1,040,000	670,300	604,700							**2,590,000**
Balance Available after Stephen's Property Costs	447,107	961,400	1,422,244	1,581,879	2,282,965	2,779,280	2,075,936	2,127,835	2,181,030	2,235,556	**18,095,230**
Park Equipment Purchases **	445,400	--------	--------	--------	--------	--------	--------	--------	--------	--------	**445,400**
Parks Maint. Employees ***	110,485	99,840	138,444	179,975	187,175	233,592	242,934	294,763	306,551	318,815	**2,112,574**
Parks Supplies**	1,579	--------	--------	--------	--------	--------	--------	--------	--------	--------	**1,579**
Total Operating Expenses	557,464	200,000	**240,000**	**247,200**	**254,616**	**262,254**	**270,122**	**278,226**	**286,573**	**295,170**	**2,891,625**
Recreation Service Subsidy	**46,771**	**510,000**	**525,300**	**541,059**	**557,291**	**574,009**	**591,230**	**608,967**	**627,236**	**646,053**	
Annual Funds Available Before Master Plan Implementation	**(157,128)**	**251,400**	**656,944**	**793,620**	**1,471,058**	**1,943,016**	**1,214,584**	**1,240,643**	**1,267,222**	**1,294,334**	**9,975,691**
Cumulative Balance	(157,128)	94,272	751,216	1,544,835	3,015,893	4,958,909	6,173,493	7,414,135	8,681,357	9,975,691	

Appendix A

OPTION B

Parks Sales Tax Implementation Guidelines*

Fund Additional Park Acquisition, Employees, Supplies & Equipment

First 5 year funding plan runs from April 2001 through March 2006 (spans Fiscal Years 2001 - 2006)

	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	Total
Parks Tax Revenue	1,527,962	3,669,650	3,761,391	3,855,426	3,951,812	3,524,029	2,075,936	2,127,835	2,181,030	2,235,556	**28,910,627**
Less Stephen's Property Cost:											
Property Acquisition	805,855	1,668,250	1,668,250	1,668,250	1,668,250	744,749					**8,223,604**
Property Development	275,000	1,040,000	670,300	604,700							**2,590,000**
Balance Available after Stephen's Property Costs	447,107	961,400	1,422,841	1,582,476	2,283,562	2,779,280	2,075,936	2,127,835	2,181,030	2,235,556	**18,097,023**
Park Equipment Purchases **	445,400	--------	--------	--------	--------	--------	--------	--------	--------	--------	**445,400**
Parks Maint. Employees ***	110,485	99,840	138,444	179,975	187,175	233,592	242,934	294,763	306,551	318,815	**2,112,574**
Parks Supplies**	1,579	--------	--------	--------	--------	--------	--------	--------	--------	--------	**1,579**
Total Operating Expenses	557,464	200,000	**240,000**	**283,195**	**291,691**	**339,374**	**349,555**	**402,150**	**414,215**	**426,641**	**3,504,285**
Recreation Service Subsidy	**46,771**	**510,000**	**525,300**	**541,059**	**557,291**	**574,009**	**591,230**	**608,967**	**627,236**	**646,053**	
Annual Funds Available Before Master Plan Implementation	**(157,128)**	**251,400**	**657,541**	**758,222**	**1,434,580**	**1,865,897**	**1,135,151**	**1,116,718**	**1,139,579**	**1,162,862**	**9,364,823**
Cumulative Balance	(157,128)	94,272	751,813	1,510,035	2,944,615	4,810,512	5,945,664	7,062,382	8,201,961	9,364,823	
Inflation Rate for Equip./Supplies	3.00%										
Number of Parks Employees Added Annually	2	1	1	1	0	1	0	1	0	0	Total Added 7
	2	3	4	5	5	6	6	7	7	7	
Inflation Rate for Personnel Costs	4.00%										
Cost Per Employee	$32,000	$33,280	$34,611	$35,995	$37,435	$38,932	$40,489	$42,109	$43,793	$45,545	
Growth Rate in Subsidy	3.00%										

Appendix C

Neighborhood Parks
Annual Maintenance Costs

Based on a 10 acre Park

$12.00/hr + benefits (.0765% x $12.00) = $12.90 Cost of one labor-hour (seasonal)
$15.00/hr + benefits (33% x $15.00) = $20.00 Cost of one labor-hour (permanent)

Duty	Frequency/Year		Description of Task	Labor Hours	Total Labor Hours Cost/Year	Material Cost	Total Material Cost/Year	Total Cost/Year
Mowing	Weekly to Bi-weekly	26	1/2 hr labor/acre (72-inch mower)	5	$1,677.00	$0.00	$0.00	$1,677.00
Trim Mowing	Weekly to Bi-weekly	26	Handheld string trimmer around obstacles	1	$335.40	$25.00	$25.00	$360.40
Litter Control	3/week @ 26 weeks=78 1/week @26 weeks=26	104	clean up	1	$1,341.60	$0.00	$0.00	$1,341.60
Park Repair	As Needed	1	Repairs to structures, benches, vandalism, etc.	8	$160.00	$100.00	$100.00	$260.00
Horticulture	Spring to Fall/As Needed		Mode 3 Landscape Program for 1000 sg ft bed	50	$798.00	$460.33	$460.33	$1,258.33
Forestry	As Needed	1	Mulch, Prune, Water, Replace, etcll	8	$160.00	$400.00	$400.00	$560.00
Playground	As Needed	2	Maintenance Inspections	8	$320.00	$0.00	$0.00	$320.00
	As Needed	1	Mulch and Equipment Repair	0	$0.00	$500.00	$500.00	$500.00
Trails (gravel)	As Needed	5	Maintenance, haul rock, spread, fill holes, etc.	8	$800.00	$0.00	$0.00	$800.00
	As Needed	1	Add rock surface	0	$0.00	$250.00	$250.00	$250.00
Administrative/ Miscellaneous Cost		1	Inspections, special events, misc.		$250.00		$250.00	$500.00
Total					**$5,842.00**		**$1,985.33**	**$7,827.33**

NOTE: Costs do not include equipment or related equipment operating costs such as fuel, blades, and repair parts.

Appendix D

Trails
Annual Maintenance Costs

***12.00/hr. + benefits (33% x $12.00)= $15.96 Cost of one labor-hour**

Trail Type	Frequency/Year		Description of Task	Labor Hours	Unit Cost	Total Labor Hours Cost/Year	Material Cost	Total Material Cost/Year	Total Cost/Year
Concrete	Edge, trim, and debris removal	12	Edger and gas blower or riding sweeper	0.5 hr per 1000 LF	$7.98	$95.76		$250	**$345.76**
Asphalt	Edge, trim, and debris removal	12	Gas weed eater, blower or sweeper	.75 hr per 1000 LF	$11.97	$143.64			**$143.64**
	Crack sealer: fill 500 LF two times/year	2	Fill 1/4" cracks: no backer rods	0.5 hr per 1000 LF	$7.98	$15.96	$400	$800	**$815.96**
Gravel	Mow	12	Mow 6 to 10 ft each side	0.5 hr per 2000 LF	$7.98	$95.76			**$95.76**
	Add gravel, trim and debris removal	4	Grade and add rock 4 times.	0.5 hr per 2000 LF	$7.98	$31.92	$50	$200	**$231.92**
Mulch or Natural	Apply mulch, weed control, trim, debris removal	2	Skid-loader or tractor, add 3" mulch	0.5 hr per 1000 sq ft	$7.98	$15.96	$25	$50	**$65.96**

*Note: 5,280 ft = 1 mile. 2,000 LF * 2.64 = 1 mile. Trails such as the Bear Creek Trail and Hinkson Trail are gravel trails. Cost estimates in this document are based on the material cost of gravel trails. ($200 * 2.64 = $528.)*

Park Acreage

Again St.	10.00	MKT Trail	252.00
American Legion	20.00	McKee	4.50
Ash & Clinkscales Property	20.00	Nifong	58.00
Bear Creek Park	10.00	Oakland	75.00
Bear Creek Trail	30.69	Oakwood Hills	10.00
Boxer	3.06	Old 63 Roadside	0.50
Brown Station	6.50	Paquin	1.00
Capen	32.41	Parkade	3.00
Cliff Drive	0.65	Proctor	7.00
CCRA	533.00	Rock Bridge	3.00
Cosmo-Bethel	40.00	Rock Quarry	19.00
Douglass	8.00	Rockhill	9.17
Downtown Optimist	0.50	Rothwell	5.00
Dublin	5.64	Russell Property	89.50
Fairview	27.00	Shepard Blvd.	5.00
Field Park	1.00	Smith Property - Brown Station	50.29
Flat Branch Park	1.00	Smith Property - Manhasset	9.39
Forum Nature Area	100.00	Smithton Property	6.09
Grindstone	199.00	Stephens Lake	111.00
Highpointe	9.00	Twin Lakes	60.00
Hinkson Creek Trail	13.92	Valleyview	8.00
Indian Hills	40.00	Village Sq.	0.25
Kiwanis	20.00	Westwinds	4.00
Kyd	2.00	Woodridge	6.50
LOW Recreation Area	145.00	Worley	3.00
Lions-Stephens	15.00	**TOTAL PARK ACREAGE**	**2094**

STAFFING

Park Services Employee List -Maintenance Responsibilities

I. General Fund - Park Services Division

a.	Park Services Manager	1
b.	Management Support Specialist	1
c.	Administrative Support Assistant II	1
d.	Park Supervisor-Grounds & Facilities	1
e.	Maintenance Specialist	1
f.	Maintenance Mechanic	3*
g.	Equipment Operator II	3
h.	Maintenance Assistants II	2
i.	Vehicle Maintenance Supervisor	1
j.	Vehicle Mechanic	1
k.	Maint/Vehicle Mechanic	1
l.	Forester	1
m.	Horticulturist	1
n.	Groundskeeper II	3
o.	Groundskeeper I	1
	Total	22

II. Recreation Services - Park Services Division

a.	Park Supervisor-Golf & Athletics	1
b.	Groundskeeper II	3
c.	Groundskeeper I	3
d.	Maint/Vehicle Mechanic	1
	Total	8

Total Parks & Recreation Department Employees Assigned to Maintenance: 30

* *Includes one (1) Maintenance Mechanic position scheduled to be added in Fiscal Year 2003.*

Current Ratio of Maintenance Staff to Park Acres

Park Acreage: 2094
# of Maintenance staff: 30
Ratio of 1 maintenance staff member to 69.8 acres

Adding Personnel - Capital Equipment

There is a need for capital equipment whenever new personnel are hired. Whereas personnel assigned to cleanup might need a small pickup, personnel assigned to mowing may need a truck, trailer, and $50,000 mower. For this document, a one-time $30,000 allotment for capital equipment for each new employee will be used.

Projected Staffing Needs Based on Three Growth Scenarios

Neighborhood Parks - Add 16

a. Acquire and develop 16 neighborhood parks
b. Average size - 10 acres
c. Acquire average of 1.6 parks/year
d. Increase average of 16 acres of neighborhood parkland per year

To maintain current staff to acres ratio (1 maintenance staff member per 69.8 acres), 1 staff member would need to be added every 4.4 years, or **2 staff members would need to be added over the next 10 years**.

Neighborhood Parks - Add 8

1. Acquire and develop 8 neighborhood parks.
2. Average size - 10 acres
3. Acquire average of .8 parks/year
4. Increase average of 8 acres of neighborhood parkland per year

To maintain current staff to acres ratio (1 maintenance staff member per 69.8 acres), **1 staff member would need to be added over the next 10 years.**

Neighborhood Parks - Add 4

1. Acquire and develop 4 neighborhood parks.
2. Average size - 10 acres
3. Acquire average of .4 parks/year
4. Increase average of 4 acres of neighborhood parkland per year

To maintain current staff to acres ratio (1 maintenance staff member per 69.8 acres), **.5 staff member would need to be added over the next ten years.**

Regional Park

1. 1 regional park proposed, 300-500 acres
2. Assume 400 acre park
3. Assume park is not developed within the next 10 years. (Since acquisition cost is substantial, the opportunity for financing the purchase of property for a regional park probably will not occur until 2006 when the capital sales tax for the recreation center expires and the Park Sales Tax reduces to1/8 cent. The City will then have an opportunity to renew one or the other of the taxes to possibly finance the acquisition and/or development of a regional park.)

To maintain current staff to acres ratio (1 maintenance staff member per 69.8 acres), **6 staff members would need to be added over the next ten years.**

Note: Current staff to acres ratio is figured on a combination of developed/undeveloped parkland acreage. During the time the entire 400-acre regional park is undeveloped, less staff would be needed than when it is developed. For statistical purposes in this document, **3 staff members** will be used for an undeveloped regional park.

Greenbelt/Trails

1. Proposed 100-ft. wide corridor for trails
2. 100 ft. wide corridor = 12 acres per 1 mile of trail
3. Current ratio of staff to acres = 1 staff member per 6 miles of trail
4. Assume in 10 year period 10 miles of trail are added

To maintain current staff to acres ratio (1 maintenance staff member per 69.8 acres), **2 staff members would need to be added over the next 10 years.**

Scenarios

Scenario 1 - With the addition of 16 neighborhood parks, 1 regional park, and 10 miles of trail (not included in park land), 10 staff members would need to be added over the next 10 years to maintain the current maintenance staff to acres ratio. Assuming the regional park is acquired but not developed during the next 10 years, the addition of 7 staff members would be adequate.

Scenario 2 - With addition of 8 neighborhood parks, 1 regional park, and 10 miles of trail (not included in park land), 9 staff members would need to be added over the next 10 years to maintain the current maintenance staff to acres ratio. Assuming the regional park is acquired but not developed during the next 10 years, the addition of 6 staff members would be adequate.

Scenario 3 - With addition of 4 neighborhood parks, 1 regional park, and 10 miles of trail (not included in park land), 8.5 staff members would need to be added over the next 10 years to maintain the current maintenance staff to acres ratio. Assuming the regional park is acquired but not developed during the next 10 years, the addition of 5.5 staff members would be adequate.

Park Services - Scenario C - Detail

Neighborhood parks $1,985 Annually per park
Add 8 neighborhood parks over 10-year planning period.

Year	# of Parks Added per Year	Total # of New Parks	Annual Maint. Cost (Without Personnel)
2002			
2003			
2004	1	1	$1,985
2005	1	2	$3,970
2006	1	3	$5,955
2007	1	4	$7,940
2008	1	5	$9,925
2009	1	6	$11,910
2010	1	7	$13,895
2011	1	8	$15,880

Trails $528 per mile

Year	# of Trail Miles	Total # of New Trail Miles	Total Annual Cost
2002			
2003			
2004	1.25	1.25	$660
2005	1.25	2.5	$1,320
2006	1.25	3.75	$1,980
2007	1.25	5	$2,640
2008	1.25	6.25	$3,300
2009	1.25	7.5	$3,960
2010	1.25	8.75	$4,620
2011	1.25	10	$5,280

Personnel Costs

Year	Annual Cost Per Employee 4% Increase	# of Maint. Employees to Add	Capital Equipment Costs	Total Annual Cost of New Employees + Equipment
2002	$33,280			
2003	$34,611	*	*	*
2004	$35,995	**1	$30,000	$30,000
2005	$37,435			$0
2006	$38,932	**1	$30,000	$30,000
2007	$40,489	**1	$30,000	$30,000
2008	$42,109			$0
2009	$43,793	1	$30,000	$30,000
2010	$45,545	1	$30,000	$30,000
2011	$47,367	1	$30,000	$30,000

** New employee and capital equipment cost included in FY 03 budget.*
*** Cost of employee included in Park Sales Tax Implementation Guidelines - Option B*

Appendix H

Recreation Services
Fees & Charges History