

CIP FINANCING

Overview

Parks and Recreation facilities and programs add value to a community's economy and quality of life. The success of the 2013 P&R Master Plan is ultimately measured by the Department's ability to implement the recommendations, thus providing higher quality of parks and services that meet the needs of the citizens of Columbia. To a large extent this will be governed by the ability of the City to effectively finance the Parks and Recreation Capital Improvement Program (CIP).



Garth Nature Area - Development Funded by the Park Sales Tax and RTP Grant

This chapter identifies and defines the various financing methods that are available for capital projects and summarizes the funding sources that the Department has used for the past ten years.

The Park Sales Tax is the primary funding source for Parks and Recreation capital improvement projects. Grants, donations, and user fees comprise the balance of the funding sources used in recent years. The Department actively seeks grants and donations for capital projects, operating expenses and special events. A user fee is a portion of the fee collected for a fee-based recreation activity that is reserved for capital improvements. These fees are paid by the user and are invested back into recreation facilities. The Department has three funds generated by user fees that are set aside for capital improvements.

- Golf Course Improvement Fees (GCIF)
- Recreation Services Fund - Recreation User Fees (RSR)
- Recreation Center Improvement Fees (RCIF)

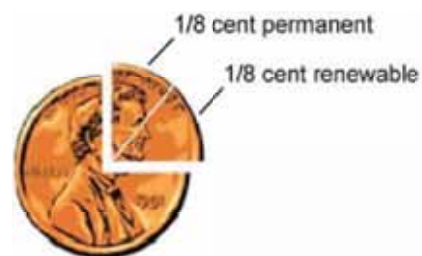
Park Sales Tax - History

In 2000, voters passed Columbia's first dedicated Park Sales Tax which took effect on April 1, 2001. 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. According to the City ordinance enacting the Park Sales Tax, revenue received from the local Park Sales Tax is to be 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."

The Park Sales Tax rate in Columbia is 1/4 of 1% and is further divided into two separate categories:

- 1/8 of 1 cent: Permanent
- 1/8 of 1 cent: Renewable, with a five-year sunset



From 2001-2006, the 1/4-cent 2000 Park Sales Tax was used primarily to fund the purchase of the \$7 million Stephens Lake property and its \$2.5 million development project. Fortunately, the City Council had the foresight to set 1/8-cent of the Park Sales Tax as a permanent tax, so that after the Stephens Lake Park property was paid off, this funding could be used to subsidize the Parks and Recreation operating budget. As intended, it was used and continues to be used to fund personnel, supplies, equipment, utilities, and services needed to take care of an expanding park system and population served. The Department recognizes the importance of maintaining the existing park system while keeping pace with Columbia's growth.

The sunset of the 1/8-cent renewable 2000 Park Sales Tax funds closely coincided with the completion of the capital projects funded in the 1999 1/4-cent sales tax ballot. Subsequently, there was no other major funding source in place for capital improvement projects or to facilitate the implementation of the Parks, Recreation and Open Space Master Plan. Fortunately, in 2005 citizens approved a five-year extension of the 1/8-cent Park Sales Tax to fund a list of capital improvement projects and provide funding for land acquisition. The purchase of the \$8 million Gans Creek Recreation Area followed in 2007. Funds from both the permanent and renewable Park Sales Tax were used to acquire this future southeast regional park.

Since the passing of the Park Sales Tax, the Parks and Recreation Department no longer utilizes a portion of the 1/4-cent Capital Improvement Sales Tax. This frees up more funding for fire trucks, public safety facilities, and major street and sidewalk projects.

In 2010 citizens again approved a five-year extension of the 1/8-cent renewable Park Sales Tax to fund a list of capital improvement projects and provide funding for land acquisition.

For more information on the history of the Park Sales Tax, ballot proposals, and projects that it has funded, see the Parks and Recreation website at www.GoColumbiaMo.com (search: "Park Sales Tax").

Park Sales Tax - Current Status

As noted in Chapter 3 - Accomplishments, many new parks and facilities have been added to the park system since the publication of the 2002 Master Plan. The increase in staffing, materials, and other expenses to accommodate this growth has been primarily funded by the permanent 1/8-cent Park Sales Tax. The majority of the permanent tax is currently being used to subsidize the operating budget and will soon be completely exhausted in order to accommodate the growth resulting from the completion of the 2010 ballot projects. This is in harmony with the intended purpose of this permanent tax. This means that there are no longer funds available from the permanent Park Sales Tax to accommodate land acquisition or capital improvement projects.

The renewable 1/8-cent Park Sales Tax has become the main funding source for the Parks and Recreation Capital Improvement Program. In 2013, the Park Sales Tax funded 95% of the capital projects. In the proposed Fiscal Year 2014 CIP, 96% is funded by the Park Sales Tax.

The renewable 1/8-cent Parks Sales Tax used to fund capital improvement projects expires in March 2016. The ability for the City to fund the Parks and Recreation Capital Improvement Program will be largely dependent on the City Council's and citizens' support for its renewal.

CIP FINANCING

Potential Funding Sources

Parks and Recreation projects are funded in a variety of manners. Eighteen separate methods of financing projects used in various Missouri communities were identified for consideration in funding Columbia programs and projects. These methods and their definitions follow.



Atkins Park - Development Funded by Park Sales Tax, LWCF Grant, County of Boone Partnership, Recreation User Fees, and Donation

Activity and/or User Fees: This is a dedicated user fee established by ordinance for the purpose of constructing and maintaining recreation facilities and programs. The fee applies to all organized activities that require a paid registration or reservation of some type. Fees are based on activity level. For example, in youth sports leagues each participant may be charged \$2.15 per scheduled game, with \$1.70 going to offset operating and maintenance costs (mowing, utilities, field preparation, etc.) and \$0.45 used for construction, improvements, or renovation of facilities. The appeal is that the fee is paid by the users and the funds are earmarked for the facilities that generate the revenue.

Resident and Non-Resident Fees: Departments also have the opportunity of developing Resident and Non-Resident Fees. Those that reside within the city limits pay a reduced fee compared to those that live outside of the city limits.

Ad Valorem Property Tax: Tax levied on the assessed valuation of all non-exempt real and personal property.

Community Development Block Grants: These are federal entitlement grant programs which are distributed to cities and can be used for a wide variety of municipal projects within areas which meet program guidelines, such as income levels for area residents.

Dedication/Development Fees: Dedication of open space or payment of fees for park development or recreation purposes. As open space is consumed, developers may either dedicate a portion of the property for open space, or in lieu of land, pay an impact development fee so that alternate open space may be purchased.

Foundations/Grants/Gifts: Tax-exempt, non-profit organizations established with private donations in promotion of specific causes, activities, or issues. Offers a variety of means to fund capital projects, including: capital campaigns, gifts catalogs, fundraisers, endowments, and sales of items. Included in this document is a summary of various grants that are available to parks and recreation agencies and co-sponsored organizations.

General Obligation Bonds: Bonded indebtedness issued with the approval of the electorate for capital improvements and general public improvements. Approval requires a super majority (four-sevenths) vote for passage during general municipal elections, primary, or general elections, and a two-thirds majority at all other elections.

Hotel, Motel, and Restaurant Tax: Tax based on gross receipts from charges and meal services which may be used to build and operate golf courses, tennis courts, and other special park and recreation facilities.

Interlocal Agreement: Contractual relationships entered into between two or more local units of government and/or between a local unit of government and a non-profit organization for the joint usage/development of a program or facility.

Land and Water Conservation Fund: Matching funds awarded for acquisition and development of parks, recreation, and supporting facilities through the National Park Service and Missouri Department of Natural Resources.

Lease Purchased Financing: Facilities for public use financed and built through an entity separate from the municipality – either another public entity, a non-profit corporation set up for that purpose, a bank or leasing company, or joint powers authority.

There are several types of lease purchase funding mechanisms, including certificates of participation in which investors can purchase tax free investments in the leased facility, and sales leaseback which is a means for public entities to sell an existing facility to a separate entity such as a non-profit organization, an investor, or a group of investors. Improvements can be made by the separate entity who then leases the facility back to public entity for an agreed to period of time and interest rate. Lease transactions do not require voter approval.

Neighborhood Assistance Program (NAP): In 1978 Missouri became the third state in the nation to adopt legislation creating a NAP. NAP's purpose is to provide assistance to community-based organizations that enables them to implement community or neighborhood projects in the areas of community service, education, crime prevention, job training and physical revitalization. NAP credits may only be used to offset income tax, franchise tax, financial institution tax, gross premium receipts tax, and gross receipts tax. The Department of Economic Development (DED) will issue 50% or 70% tax credits to an eligible taxpayer who makes a qualified contribution to an approved NAP project. Only 501 (c)3 organizations, Missouri businesses, and nonprofit organizations authorized to operate in Missouri are eligible applicants.

Private Concessionaires: Contracts with private business to provide and operate desirable recreational activities financed, constructed and operated by the private sector with additional compensation paid to the City.

Revenue Bonds: Revenue bonds are municipal securities which are secured by the revenues or receipts of a project or special fund rather than the full taxing power of the borrower. Revenue bonds may be issued if approved by a simple majority.

Park Sales Tax Dedicated to Capital Improvements: State enabling legislation recently allowed Missouri cities and counties to pass up to a half-cent sales tax for local parks. The sales tax requires a simple majority for passage. This revenue source can be used to fund park capital improvement projects.

Sales Tax - General - Committed to the City's Public Improvement Fund: The City of Columbia currently has a 1% general sales tax. In Fiscal Year 2013, 4.1% (\$910,820) of monies generated by this sales tax was budgeted in the Public Improvement Fund to be used for city-wide capital improvements. These funds are identified as "GenFd/PI" in the budget document.

Sales Tax - Capital: The City issued Special Obligation Bonds to finance a portion of the projects authorized by voters with the extension of the one-quarter cent Capital Improvement Sales Tax in November 2005. The tax will expire December 31, 2015. The projects funded with the 2005 bond include a number of road projects, fire station and equipment needs, emergency warning sirens and a police training facility. *(Note: In the 1999 capital sales tax ballot, the Parks and Recreation Department shared this funding source for its capital improvement projects.)*

Special Improvement District/Benefit District: Taxing districts established to provide funds for certain types of improvements, which benefit a specific group of affected properties. Improvements may include landscaping, the erection of fountains, the acquisition of art, and supplemental services for improvement and promotion, including recreation and cultural enhancements.

Tax Increment Financing: The concept behind the tax increment financing is that taxes in a designated area are frozen and the redevelopment that occurs in the blighted, conservation, or economic development area will increase the assessed valuation of the property and generate new property tax revenues. The increase can be used on an annual basis to retire revenue bonds issued to finance redevelopment costs. A great deal of development is required to generate sufficient revenues to make it work.



Cosmo Tennis Courts - Reconstruction Funded by Park Sales Tax and USTA Grant

CIP FINANCING

Grants

Listed below is a summary of grants that are potential capital improvement project funding sources for Columbia Parks and Recreation. The Department has actively pursued grant funding for capital improvement projects. In addition to the multi-million dollar funding for trails awarded from the Federal Non-Motorized Pilot Program Grant, the Department has successfully secured over \$2 million in grant funding for capital projects over the past ten years.



Again St. Park Replacement Shelter
Funded by CDBG Grant

Select grants require matching funds and/or partnership applications with other government agencies. Grant management also requires substantial staff time, which can be a constraining factor in the number and type of grants the Department is able to pursue. When appropriate, the Department plans to continue actively pursuing grant funding as a means to supplement the department's capital improvement budget.

Federal Grants

1. Land and Water Conservation Funds (LWCF)

Website: www.nps.gov

Funding is provided by the National Park Service. The LWCF program provides 50/50 matching grants to states and through the state to local governments and state agencies for the acquisition and development of public outdoor recreation areas and facilities. The Missouri Department of Natural Resources administers LWCF grants.

2. Recreational Trails Program (RTP)

Website: www.fhwa.dot.gov

Funding is provided by the U.S. Department of Transportation's Federal Highway Administration (FHWA). RTP provides funds to states to develop and maintain recreational trails and trail-related facilities for both non-motorized and motorized recreational trail uses. The Missouri Department of Natural Resources administers RTP grants.

3. Transportation Alternatives Program (TAP)

Website: <http://www.fhwa.dot.gov/map21/tap.cfm>

Moving Ahead for Progress in the 21st Century Act (MAP-21).^{*} MAP-21 establishes a new program to provide for a variety of alternative transportation projects, including many that were previously eligible activities under separately funded programs. The TAP replaces the funding from pre-MAP-21 programs including Transportation Enhancements, Recreational Trails, Safe Routes to School, and several other discretionary programs, wrapping them into a single funding source. Funds may be used for projects or activities that are related to surface transportation and described in the definition of "Transportation Alternatives." Additional information is available online.

4. Surface Transportation Program (STP)
Website: <http://www.fhwa.dot.gov/map21/stp.cfm>
STP grants provide flexible funding that may be used by States and localities for projects to preserve and improve the conditions and performance on any Federal-aid highway, bridge and tunnel projects on any public road, pedestrian and bicycle infrastructure, and transit capital projects, including intercity bus terminals.
5. Safe Routes to School Program (SRTS)
Website: www.saferoutesinfo.org
Funding is provided by the (FHWA). The SRTS program provides funds to substantially improve the ability of primary and middle school students to walk and bicycle to school safely.
6. Congestion Mitigation and Air Quality Program (CMAQ)
Website: <http://www.fhwa.dot.gov/map21/cmaq.cfm>
The CMAQ program is continued in MAP-21 to provide a flexible funding source to State and local governments for transportation projects and programs to help meet the requirements of the Clean Air Act. Funding is available to reduce congestion and improve air quality for areas that do not meet the National Ambient Air Quality Standards for ozone, carbon monoxide, or particulate matter (nonattainment areas) and for former nonattainment areas that are now in compliance (maintenance areas).
7. Pollution Prevention Grant
Website: www.epa.gov
Funding is provided by the U.S. Environmental Protection Agency.
The Office of Pollution Prevention and Toxics is responsible for overseeing grant programs which promote pollution prevention through source reduction and resource conservation.
8. Partners for Fish and Wildlife Foundation (PFW)
Website: www.fws.gov
The PFW is a program funded through U.S. Fish and Wildlife. PFW's mission is to efficiently achieve voluntary habitat restoration on private lands, through financial and technical assistance, for the benefit of federal trust species. The overall goal of Partners Program projects is to return a site to the ecological condition that likely existed prior to loss or degradation.
9. Transportation, Community, and System Preservation Program (TCSP)
Website: www.fhwa.dot.gov
TCSP Program grants provide funds to plan and implement strategies which improve the efficiency of the transportation system, reduce environmental impacts of transportation, reduce the need for costly future public infrastructure investments, ensure efficient access to jobs, services and centers of trade, and examine development patterns and identify strategies to encourage private sector development patterns which achieve these goals.

11. Energy Efficiency and Conservation Block Grant (EECBG)

Website: www1.eere.energy.gov/wip/eeecbg.html

EECBG grants are intended to develop, promote, implement, and manage energy efficiency and conservation projects and programs designed to: reduce fossil fuel emissions, reduce the total energy use of eligible entities, improve energy efficiency in the transportation, building, and other appropriate sectors; and create and retain jobs.

12. Five Star Restoration Grant

Website: www.epa.gov

Funding is provided by the U.S. Environmental Protection Agency and is available to support community-based wetland, riparian and coastal habitat restoration projects that build diverse partnerships and foster local natural resource stewardship through education, outreach and training activities.

13. Community Development Block Grant Program – (CDBG)

Website: www.hud.gov

Funding is provided by the U.S. Department of Housing and Urban Development.

The Community Development Block Grant (CDBG) program is a flexible program that provides communities with resources to address a wide range of unique community development needs within areas that meet program guidelines.

State Grants

1. Tree Resource Improvement and Maintenance Grant (TRIM)

Website: mdc.mo.gov

Funding is provided by the Missouri Department of Conservation. TRIM is a cost-share tree care program which assists public agencies with the management, improvement or conservation of trees on public lands.

Other Grants (Private, Foundations, etc.)

1. Missouri Foundation for Health (MFH)

Website: www.mffh.org

MFH grants support activities that aim to achieve objectively measurable improvements in the health of Missouri's citizens, particularly the health of underserved, uninsured and underinsured populations.

2. Conservation Alliance

Website: www.conservationalliance.com

The Conservation Alliance is a group of outdoor businesses that supports efforts to protect specific wild places for their habitat and recreation values.

3. Tony Hawk Foundation

Website: www.tonyhawkfoundation.org

The Tony Hawk Foundation provides funding for high quality, public skateparks in low-income areas throughout the United States.

4. Bikes Belong

Website: www.bikesbelong.org

The Bikes Belong Grant Program strives to put more people on bicycles more often by funding important and influential projects that leverage federal funding and build momentum for bicycling in communities across the U.S. These projects include bike paths and rail trails, as well as mountain bike trails, bike parks, BMX facilities, and large-scale bicycle advocacy initiative

5. National Fish and Wildlife Foundation

Website: www.nfwf.org

The National Fish and Wildlife Foundation offers funding on a competitive basis to projects that sustain, restore, and enhance the nation's fish, wildlife, and plants and their habitats.

6. International Mountain Bike Association

<http://www.imba.com>

The International Mountain Bike Association, often in partnership with various retailers, provides grant opportunities to create, enhance and preserve mountain bike facilities.

7. Rob Dyrdek Foundation

Website: www.robdyrdekfoundation.org

The Foundation assists municipalities and non-profits with the design, development, and construction of legal Skate Plazas as well as assists with the creation of community and educational programs that promote and encourage the sport of skateboarding.

8. USTA Public Facility Funding

Website: www.usta.com

The United States Tennis Association provides financial assistance to improve or reconstruct existing public tennis facilities and for construction of new tennis facilities.

*Moving Ahead for Progress in the 21st Century Act (MAP-21). A significant change was made with MAP-21 which extended the Federal-aid highway program through September 30, 2012 and authorized new provisions effective October 1, 2012, for Federal fiscal years 2013 and 2014. Transportation Enhancement (TE) Activities will be replaced by the Transportation Alternatives Program (TAP). At press time, it was noted that TAP information would be added as it became available. MAP-21 retains broad eligibility for pedestrian and bicycle activities for all Federal-aid highway program funds, but did not dedicate any funds for pedestrian and bicycle activities. MAP-21 did not make any significant changes to the Federal statute relating to Bicycle Transportation and Pedestrian Walkways (23 U.S.C. 217). Three of the most-used fund sources for pedestrian and bicycle projects, the Transportation Enhancement (TE) Activities, Safe Routes to School Program (SRTS), and Recreational Trails Program (RTP), were consolidated into TAP). Source: <http://www.fhwa.dot.gov>

CIP FINANCING

CIP Abbreviations and Definitions

Capital Improvement Program abbreviations and definitions are published in the City's Annual Budget document. The following is a list of the sources of funding that have been used for Parks and Recreation capital improvement projects over the past ten years.

<u>ABBREVIATIONS</u>	<u>FUNDING SOURCE DESCRIPTIONS</u>
1/4 99 S Tax	<u>1999 1/4% Sales Tax</u> - Funds generated from the 1999 1/4 Cent Capital Improvement Sales tax issue.
CDBG	<u>Community Development Block Grant</u> - Federal Entitlement Grant Program (annual) administered by U.S. Department of Housing and Urban Development, 100% grant requires no matching local funds.
Designated Loan Fund (DLF)	<u>Designated Loan Fund</u> – This fund was established to upfront money designated for specific projects. Repayment sources and terms must be identified.
Donations	<u>Donations</u> - Monies or gifts donated from non-governmental entities.
GCIF	<u>Golf Course Improvement Fund</u> - A \$1-per-round fee collected from golfers which is set aside for improvements at the City's golf courses. Capital Project Funding Sources FY 2013 Adopted Budget 69Abbreviations Funding Source Descriptions
Gen Fd/PI	<u>General Fund/Public Improvement</u> - Local funds generated through the sales tax.
Grants	<u>Grants</u> - Monies received from local, state, county or federal entities.
Non - Motorized Grant	<u>Non-Motorized Grant</u> - Federal grant money to be used for non-motorized transportation projects (Sidewalks, trails, bicycle paths etc.).
Park Sales Tax	<u>Park Sales Tax</u> - Funds generated from the Local Parks Tax issue for the amount of one-quarter for five years and one-eighth thereafter.
RSR Fd	<u>Recreation Services Fund</u> - Funds generated from user fees paid by participants in programs involving capital facilities. User fee structure established by citizen election.
STP	<u>Federal Highway Administration Surface Transportation Program</u> Replaces the old Federal Aid Urban Program - 20% local match.

CIP FINANCING

Parks and Recreation CIP Funding Sources - 10 Year History

The data for the chart below reflects the funding sources of the Parks and Recreation's Capital Improvement Program (CIP) in the City of Columbia's budget document. In November of 2005 and 2010 voters approved the extension of the 1/8-cent Park Sales Tax used for CIP projects. Since the ballots occurred after the publishing of the budget document, mid-year appropriations were made for Park Sales Tax projects that were approved after the ballots were passed. These mid-year Park Sales Tax appropriations are also included in the chart below in **orange text**. Some grants are not awarded in time to be included in the City's annual budget document. Mid-year appropriations for capital projects grant awards are also included in the chart below in **orange text**.

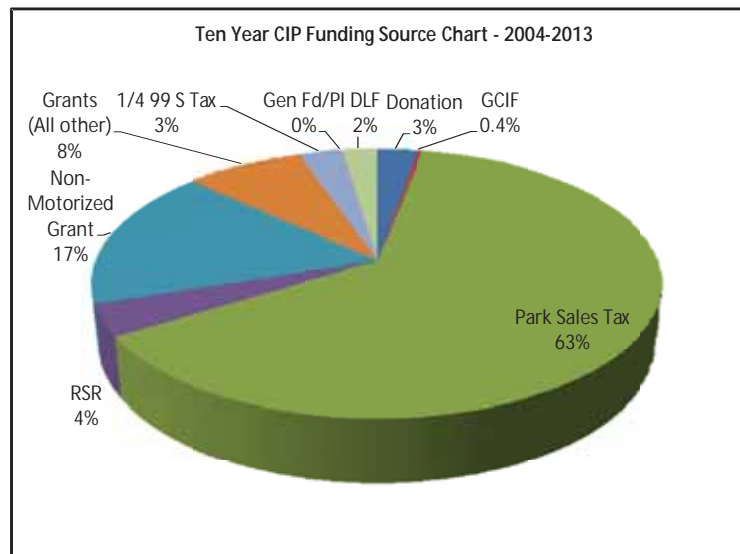
Funding Source	FY-04	FY-05	FY-06	FY-07	FY-08	FY-09	FY-10	FY-11	FY-12	FY-13	Ten Year Total
Donation	\$79,200	\$61,587	\$260,000		\$137,037			\$208,000		\$41,271	\$787,095
GCIF										\$110,000	\$110,000
Park Sales Tax	\$729,700	\$450,000	\$1,080,963	\$2,329,000	\$2,370,000	\$1,890,000	\$2,215,000	\$780,000	\$2,627,240	\$2,616,820	\$17,088,723
Mid-Year PST Approp.			\$700,000					\$1,075,000			\$1,775,000
RSR	\$10,000	\$225,000		\$200,000	\$220,355		\$225,000		\$270,000		\$1,150,355
Non-Motorized Grant					\$5,059,880						\$5,059,880
STP Enh Grant			\$342,000	\$126,000	\$500,000						\$968,000
CBDG (Mid-Year Approp.)	\$60,000		\$99,000			\$125,000		\$73,000			\$357,000
Grants (other)	\$160,000		\$191,850					\$40,000			\$391,850
Grants - Mid-Year Approp.	\$153,495		\$100,000	\$76,005	\$20,250	\$157,500	\$75,000	\$54,000			\$636,250
1/4 99 S Tax	\$470,000	\$381,087									\$851,087
Gen Fd/PI	\$15,000										\$15,000
DLF	\$700,000										\$700,000
Totals	\$2,377,395	\$1,117,674	\$2,773,813	\$2,731,005	\$8,307,522	\$2,172,500	\$2,515,000	\$2,230,000	\$2,897,240	\$2,768,091	\$29,890,240

Note: FAL is not included, as in-house labor is not charged to P&R capital projects. The \$8 million purchase of Gans Creek Recreation Area was not reflected in the CIP and not included above.

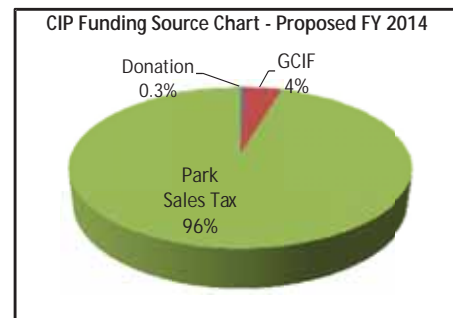
Since the passing of the Park Sales Tax, the Parks and Recreation Department no longer shares a portion of the 1/4-cent Capital Improvement Sales Tax. This frees up more funding for fire trucks, public safety facilities, and major street and sidewalk projects.

Included in the past ten year history is a large appropriation in Fiscal Year 2008 for the Federal Non-Motorized Transportation Pilot Program grant for trail development.

As both the 1/4-cent Capital Improvement Sales Tax and the Non-Motorized Grant funds phase out as funding sources for Parks and Recreation capital improvement projects, the Park Sales Tax becomes ever more important as the main CIP funding source. This can be seen by the chart to the right that shows the funding sources for the proposed Fiscal Year 2014 P&R Capital Improvement Program.



Funding Source	Proposed FY-14
Donation	\$10,000
GCIF	\$120,000
Park Sales Tax	\$2,730,000
RSR	
Non-Motorized Grant	
STP Enh Grant	
CBDG	
Grants (Other)	
1/4 99 S Tax	
Gen Fd/PI	
DLF	
Total	\$2,860,000



CIP FINANCING

Conclusion

The Department formed the following conclusions from the information discussed in this chapter.

- The 1/8-cent renewable Park Sales Tax is the primary funding source for capital improvement projects.
- Since the passing of the Park Sales Tax, the Parks and Recreation Department no longer shares a portion of the 1/4-cent Capital Improvement Sales Tax. This frees up more funding for public safety equipment/facilities and major street and sidewalk projects.
- The Department should continue to use dedicated user fees (Golf Course, Activity & Recreation Center, and Recreation Services Fund) for the renovation, improvement, and development of recreation facilities used by the participants paying those fees.
- The Department should continue soliciting donations and working with agencies that can assist with fundraising.
- The Department should continue to seek grant opportunities and expand to non-traditional grant opportunities, such those funded by foundations, corporations, and private individuals.
- The Department should expand the use of Community Development Block Grant program to include all areas that meet eligibility requirements.
- The ability of the City to continue funding the Parks and Recreation Capital Improvement Program in the future largely depends on the City Council and Columbia citizens electing to renew the Park Sales Tax. It imperative that the Department maintains a good reputation for fulfilling its ballot promises, so that the community will be more inclined to support the renewal of the Park Sales Tax.



MKT Bridge #12 - Replacement Funded by the Park Sales Tax and RTP Grant