



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...

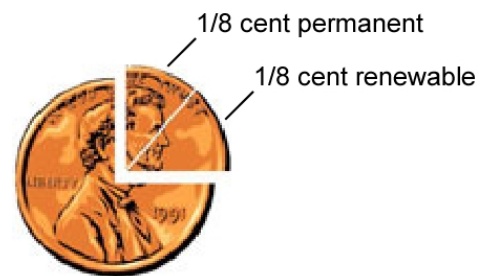
"solely for local parks for the City, in order to purchase, improve and manage parks, trails and natural lands for water quality, wildlife, tree preservation, and recreation purposes."

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.

- a. $\frac{1}{8}$ of 1 cent - Permanent.
Generates just over \$3 million/year.

- b. $\frac{1}{8}$ of 1 cent - Renewable with a sunset.
This $\frac{1}{8}$ -cent sales tax is scheduled to expire March 31, 2022 unless Columbia voters approve its extension at the November 2, 2021 general election. Generates about \$3.1 million/year and is projected to generate about \$31 million over a ten-year period.



3. What is the Park Sales Tax used for?

Permanent $\frac{1}{8}$ 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 $\frac{1}{8}$ 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 more. The Park Sales Tax is also used as matching funds for federal and state grants, which supplement Parks and Recreation development projects.

The renewable $\frac{1}{8}$ cent Park Sales Tax is used to fund:

- a. 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.
- b. Maintaining Existing Parks - The Park Sales Tax funds the major repairs, renovations, and replacements to Columbia's existing parks, trails, and recreation facilities.
- c. Improving Existing Parks - The Park Sales Tax is used to add amenities in existing parks, trails, and recreation facilities. Past examples include the development of the Gans Creek Cross Country Course; the addition of a restroom at Strawn Park; and the development of the Cosmo Corner in the southeast corner of Nifong Park, which added a shelter, water fountain, playground, parking lot, sidewalks, and an ADA fishing bulbout.
- d. New Development - The Park Sales Tax funds the development of new parks, trails, and recreation facilities. This includes neighborhood parks, major destination trails and facilities that provide both recreation and economic stimulation. Past examples include the Columbia Sports Fieldhouse.

4. What is the proposed extension time frame? Ten 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 $\frac{1}{8}$ -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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7. What projects will be funded by the 2021 Park Sales Tax, if its extension is approved by voters?

No.	Project	Project Description	Project Type	Ballot Budget	Ward
Land Acquisition and Annual Park Funding					
1	Annual Land Acquisition	Parks, greenways and natural areas	A	\$2,575,000	All
2	Annual Park Improvements	Major maintenance program funding projects	M	\$1,500,000	All
3	Annual City/School Playground Improvements	Replacement of playgrounds, walking trails and backstops	M	\$200,000	All
4	Annual Roads and Parking Improvements	Asphalt and concrete improvements	M	\$1,500,000	All
5	Annual Trails	Acquisition, improvements and grant match funding	T	\$1,000,000	All
6	ADA Improvements	Completion of ADA projects	M	\$250,000	All
7	Annual Maintenance Equipment Replacement	Replacement of Equipment and Vehicles	F	\$795,000	All
8	Annual Scholarship Program	Scholarships for recreational programs and events	F	\$500,000	All
Sub-Total Land Acquisition and Annual Funding				\$8,320,000	
Improvements to Existing Parks and Facilities					
9	ARC Improvements	Replacement of the water play structure, natatorium painting & general indoor improv.	M	\$650,000	1
10	Albert-Oakland Park Improvements	Pickleball/tennis renovations, shelter #2 & shelter #3 replacement & new playground	M	\$640,000	2
11	Antimi Sports Complex Improvements	Renovation of black and gold fields	M	\$200,000	2
12	Atkins Baseball Complex Improvements	Construction of shade structures, small shelter, playground, batting cages, lighting	M	\$150,000	3
13	Battle Park Phase II Development	Construction of shelter, playground and outdoor stage/classroom	M	\$150,000	3
14	Clary-Shy Park Improvements	MU Health Care Pavilion expansion, Event Center construction and additional parking	M	\$250,000	1
15	Cosmo-Bethel Park Improvements	Renovation of tennis courts 1-4	M	\$300,000	5
16	Cosmo Rec Area: Quarry Improvements	Development of site including Rhett's Run Trailhead/bike park	M	\$225,000	2
17	Cosmo Rec Area: Shelters	Replacement of Burford shelter & renovation of Nickell and Lamb shelters	M	\$300,000	2
18	Cosmo Rec Area: Parks Management Center Improv.	Renovation of existing buildings at PMC	M	\$200,000	2
19	Columbia Sports Fieldhouse Phase II	Construction of 4 additional hardwood courts, restrooms and offices	M	\$1,500,000	6
20	Douglass Park Improvements	Bathhouse renovations, skate park expansion and LED park lighting	M	\$225,000	1
21	Field Park Improvements	Renovation of existing park with playground and basketball court	M	\$100,000	1
22	Gans Creek Recreation Area Improvements	Construction of a shelter, playground and parking	M	\$225,000	6
23	Lake of the Woods Recreation Area	Swimming pool renovations, parking and new maintenance building	M	\$700,000	3
24	Magnolia Falls Park: Phase II Improvements	Bridge Replacement	M	\$75,000	5
25	MLK Jr. Memorial @ Battle Gardens Improvements	Renovation of existing memorial and retaining walls	M	\$100,000	4
26	Rainbow Softball Improvements	Replacement of concession/restroom facility and field improvements	M	\$750,000	2
27	Rock Quarry Park Improvements	Replacement of playground, tennis court renovation and parking	M	\$350,000	6
28	Rothwell Park Improvements	Replacement of playground and new small shelter	M	\$125,000	4
29	Shepard Park Improvements	Replacement of medium shelter, trail improvements & new park sign	M	\$150,000	6
30	Smithton Park	Replacement of playground, safety surfacing and shelter renovations	M	\$100,000	1
31	Strawn Park Improvements	Installation of 4 pedestrian bridges	M	\$250,000	2
32	Stephens Lake Park Improvements	Amphitheater improvements and spraygrounds/playground replacement	M	\$675,000	3
33	Twin Lakes Recreation Area Improvements	Spraygrounds & playground replacement, new shelter and parking	M	\$350,000	4
34	Westwinds Park Improvements	Replacement of playground structure, swings and retaining walls	M	\$150,000	4
35	Waters-Moss Memorial Wildlife Area Improvements	Renovation of the Jones House	M	\$175,000	6
Sub-Total Improvements to Existing Parks and Facilities				\$9,065,000	
New Facility/Park Development					
36	Creek Ridge Park Development	Development of neighborhood park including playground, trails & shelter	N	\$125,000	5
37	Gates Nature Area Development	Development of nature area including concrete trail system & parking	N	\$200,000	5
38	Northeast Regional Park Development	Construction of synthetic turf fields, outdoor track and renovation of indoor buildings	N	\$3,775,000	3
39	Sinclair Park Development	Development of neighborhood park including playground, basketball court & shelter	N	\$150,000	5
40	Nature Area Development: Northeast Columbia	Development of nature area including nature trails, prairie restoration & parking	N	\$300,000	3
41	Silver Mill Park Development	Development of neighborhood park including playground, small shelter & play field	N	\$150,000	2
42	Whitegate Park Development	Development of neighborhood park including playground, basketball court & shelter	N	\$200,000	3
43	Joint City/School Improvement Project	Development of joint use project between City & Columbia Public School District	N	\$200,000	All
44	Downtown Park Improvement Project	Development of downtown park property including installation of park amenities	N	\$200,000	1
Sub-Total New Facility/Park Development				\$5,300,000	
Trails and Greenbelts					
45	Perche Creek Trail Phase II	Construction of trail from Gillespie Bridge Road to Smith Drive	T	\$1,300,000	4
46	Grindstone Nature Area Trailhead Improvements	Trailhead parking lot expansion	T	\$125,000	6
47	Hinkson Creek Trail - Clark Lane to Vandiver	Construction of HCT from Clark Lane to Vandiver Road	T	\$1,240,000	3
48	Stephens Lake Park Trailhead Improvements	Expansion of southeast parking lot including new restroom & bike repair equipment	T	\$125,000	3
49	Cosmo Rec Area: Fitness Trail Improvements	Renovations to existing 1.25 mile asphalt trail	T	\$100,000	2
50	MKT Bridge Replacements	Replacement of bridges #2, #9 and #10	T	\$275,000	4/5
51	COLT Trail - College to Brown Station Rd	Planning, construction of parallel trail from College to Brown Station Rd with 2 bridges	T	\$3,000,000	1/3
52	Bear Creek Trail: Lange to Fairgrounds	Fairgrounds/Atkins under Hwy 63 to Lange School	T	\$1,300,000	3
Sub-Total Trails and Greenbelts (See also Annual Trails in Annual Funding Section)				\$7,465,000	
TOTAL CIP BALLOT PROJECTS				\$30,150,000	
Contingency				\$750,000	
TOTAL BALLOT PROJECT FUNDING				\$30,900,000	