

# Parks, Recreation and Cultural Services 2024 Proposed Capital Improvement Budget

Parks, Recreation and Cultural Services  
Advisory Board

May 11, 2023

Kelly Rajab – Analyst II, Finance and Budget



# Informing the Budget Process



- Park System Master Plan
- Parks, Recreation & Cultural Services Strategic Plan
- City Strategic Plan
- Community Input – needs and desires
- Opportunities to Leverage Funding
- Strategic Timing of Projects
- Urgent Repairs and Renovations
- Funding Requirements and Project Eligibility
- Board and Committee Input
- Mandates and Paybacks
- Staff Capacity

# Assumptions

- Sales tax revenue assumes a 1%-2% growth rate in 2024 and 2% growth in subsequent years
- Salary & Benefits forecasted to increase 5.25%
  - Compensation 2.25% annually
  - Healthcare costs 1.5% annually
  - Pension costs 1.5% annually
- Materials, services and contracts 3% increase for inflation

# **Ballfield Fund Proposed 2024 CIP Budget**

## **Ballfield Capital Improvements Fund Player Fees**

*Purpose-Special revenue fund to provide for maintenance and improvements to baseball and softball fields throughout the city.*

# Ballfield Fund

## 2023 Fund Balance Estimate

<b>Ballfield fund estimated 2022 EOY Fund Balance</b>	<b>\$ 199,437*</b>
<b>    Add: 2023 Estimated Revenue</b>	<b>\$ 82,200</b>
<b>    Less: 2023 Budgeted Expenditures</b>	<b>(\$ 247,154)</b>
<b>2023 Estimated Total EOY Fund Balance</b>	<b>\$ 34,483</b>
<b>    Hold 10% Reserve</b>	<b><u>(\$ 8,220)</u></b>
<b>2023 Estimated Available Fund Balance</b>	<b>\$ 26,263</b>

\*2022 Annual Comprehensive Financial Report (ACFR) preliminary, unaudited figures

# Ballfield Fund Proposed 2024 CIP Budget

2024 Estimated Revenue = \$ 82,200  
2023 Available Fund Balance = \$ 26,263  
2024 Total Available Funding = \$108,463  
2024 Total Proposed Budget = \$ 110,150

<b>2024 Proposed Ballfield Fund Budget</b>	
Skyview Sports Complex Turf Replacement	\$ 110,000
Bank and Investment Fees	\$ 150
<b>Total 2024 Proposed Ballfield Fund Budget</b>	<b>\$ 110,150</b>

**Ballfield Fund = 100% Capital Improvement Projects**



## Skyview Sports Complex Turf Replacement

- Replace two remaining infields at facility with new artificial turf.
- **2024 Proposed Ballfield Fund**  
**\$110,000**

*Total project cost \$180,000  
(Ballfield Fund and CTF)*

# CTF

## Proposed 2024 CIP Budget

### Conservation Trust Fund (CTF) Lottery Proceeds

*Purpose-To provide a means of acquiring, developing, and maintaining new conservation sites, and for capital improvements or maintenance for recreational purposes on any public sites.*



# CTF 2023 Fund Balance Estimate

<b>CTF Estimated 2022 EOY Fund Balance</b>	<b>\$ 2,858,313*</b>
<b>Add: 2023 Estimated Revenue</b>	<b>\$ 5,927,139</b>
<b>Less: 2022 Project &amp; PO rollover</b>	<b>(\$519,359)</b>
<b>Add: 2022 A/P Accruals</b>	<b>\$15,296</b>
<b>Less: 2022 Memo Encumbrance</b>	<b>(\$272,577)</b>
<b>Less: 2023 Budgeted Expenditures</b>	<b>(\$ 6,382,970)</b>
<b>2023 Estimated Total EOY Fund Balance</b>	<b>\$ 1,625,842</b>
<b>Hold 10% Reserve</b>	<b><u>(\$ 592,714)</u></b>
<b>2023 Estimated Available Fund Balance</b>	<b>\$ 1,033,128</b>

\*2022 Annual Comprehensive Financial Report (ACFR) preliminary, unaudited figures

# CTF Proposed 2024 CIP Budget



2024 CTF Total Projected Revenue = \$ 6,010,000\*

Max Fund Draw = \$ 1,033,128

Max Available = \$ 7,043,128

2024 Total Proposed CTF Budget = \$7,099,863

## CTF Proposed Operating

2024 CTF Operating Budget

**\$ 6,374,863**

## CTF Proposed CIP Projects

Red Rock Canyon Landfill

\$ 35,000

Maintenance of Outdoor Sculpture

\$ 20,000

Grey Hawk Park Implementation

\$ 500,000

Skyview Sports Complex Turf Replacement

\$ 70,000

Economic Benefits of Parks Study Update

\$ 100,000

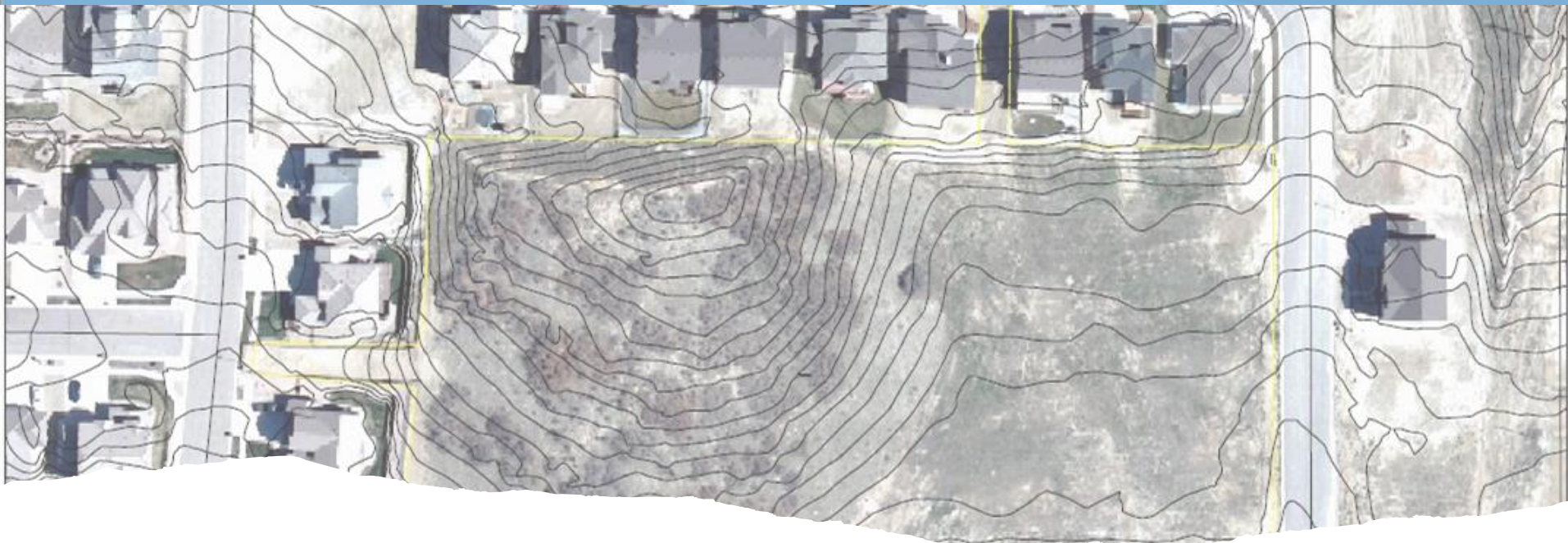
**Total Proposed 2024 CTF CIP Projects**

**\$ 725,000**

\*From long range planning data. Subject to adjustment by Budget Office later in the budget process. 10

# CTF Proposed 2024 Budget \$7,099,863

<b>2024 CTF Percent Salary &amp; Benefits, Operating, CIP</b>		
	<b>Budget</b>	<b>% of total</b>
<b>Salaries &amp; Benefits</b>	5,364,105	76%
<b>Operating</b>	1,010,759	14%
<b>CIP</b>	725,000	10%
<b>Total</b>	<b>7,099,863</b>	<b>100%</b>



# Grey Hawk Park Implementation

- Implementation of master plan including construction documents and construction of park elements.
- 2024 Proposed CTF                      \$ 500,000

*Total Project Cost \$1.7M – \$2.1M  
(CTF, TOPS and TBD)*



## Skyview Sports Complex Turf Replacement

- Replace two remaining infields at facility with new artificial turf.
- **2024 Proposed CTF    \$70,000**

*Total project cost \$180,000  
(Ballfield Fund and CTF)*

## Other CTF Projects

- Red Rock Canyon landfill monitoring annual contract - \$35,000
- Outdoor sculpture maintenance - \$20,000
- Economic benefits of parks study update - \$100,000

# PLDO

## Proposed 2024 CIP Budget Public Space and Development (Parkland Dedication Ordinance)

*Purpose-To provide for the development of parks and open space in new subdivisions.*



# PLDO Fund Balance by Category



<b>PLDO Revenue</b> <b>2021 through 04-30-2023 (from 43066-PLDO Neighborhood GSA)</b>		
<b>Description</b>		<b>Amount</b>
Bluffs	PLD01	498,893.50
Foothills	PLD02	415,094.00
Mountain	PLD03	44,685.00
Pioneer	PLD04	690,244.00
Plains	PLD05	801,027.40
Streams	PLD07	609,900.00
Woodlands	PLD08	556,341.00
<b>Grand Total</b>		<b>3,616,184.90</b>
No data for PLD06-Prairie		
<b>PLDO Revenue</b> <b>2021 through 04-30-2023 (from 43067-PLDO Community Parks)</b>		
<b>Description</b>		<b>Amount</b>
Community Parks	43067	3,101,534.50
<b>Grand Total</b>		<b>3,101,534.50</b>



# PLDO Proposed 2024 CIP Budget

2024 Proposed PLDO Budget	
PLDO Acquisitions	\$ 10,000
<b>Total 2024 Proposed PLDO Budget</b>	<b>\$ 10,000</b>

Funds will be used for fees related to acquisitions such as surveys, appraisals, title fees, and small easement acquisitions. Expenses will be applied to cost of acquisitions as they occur.

# **PPRTA**

## **Proposed 2024 CIP Budget**

### **Pikes Peak Rural Transportation Authority**

### **1% Sales Tax**

*Purpose-To improve and maintain roads and support public transit.*

***\*No PPRTA II projects will be funded in the 2024 budget.***

## PPRTA II

- All approved PPRTA II projects have been funded
- No new PPRTA funding for PRCS through 2025
- Information about the proposed list can be found:  
<https://coloradosprings.gov/project/pprta-3-potential-projects>

# **TOPS**

## **Proposed 2023 CIP Budget**

Trails, Open Space and Parks Fund (TOPS)

0.1% Sales Tax

# TOPS Ordinance



Trails, Open Space and Parks (TOPS) revenue is generated from a 0.1% sales and use tax adopted by voters in April 1997, extended by voters in 2003, and extended by voters again in 2023. The tax will now expire in 2045.

*There are 5 categories of spending allowed by the TOPS ordinance (Ord.97-96; Ord. 01-42):*

## ***Off the top***

- **Administration-** 3% for TOPS administration, planning and management
- **Maintenance-** 6% for stewardship and maintenance of properties acquired with TOPS funds

## ***Of the remaining***

- **Open Space-** Minimum 60% for acquisition and stewardship of (all) open space lands. 75% of this amount for acquisition of Open Space.
- **Trails-** Maximum 20% for construction, acquisition and maintenance of (all) trails.
- **Parks-** Maximum 20% for acquisition and construction of new parks AND to acquire, construct, establish and maintain new parks and related facilities and to maintain and renovate all City Parks.

# 2022 End-of-Year Revenue Report



## 0.1% Trails, Open Space and Parks Tax - TOPS For Filing Period Ended December 31\*

<u>Month Paid to City</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>% Over(Under) Previous Year</u>
February	634,092	681,817	676,078	741,043	828,525	11.81%
March	612,770	616,420	626,138	742,255	824,847	11.13%
April	770,705	814,083	700,611	997,375	1,076,126	7.90%
May	671,799	727,369	569,042	898,625	1,017,271	13.20%
June	743,604	732,903	708,683	918,895	983,720	7.05%
July	848,239	875,596	878,140	1,127,282	1,179,995	4.68%
August	750,952	803,205	824,140	1,008,377	1,087,594	7.86%
September	800,867	788,458	803,665	979,345	1,066,174	8.87%
October	833,452	841,777	922,298	1,076,829	1,154,188	7.18%
November	762,126	767,044	828,200	949,006	1,008,826	6.30%
December	742,788	714,708	773,509	914,992	930,020	1.64%
January	890,745	912,037	1,003,989	1,204,193	1,232,330	2.34%
<b>Total (Year-to-Date)</b>	<b>9,062,141</b>	<b>9,275,416</b>	<b>9,314,492</b>	<b>11,558,217</b>	<b>12,389,616</b>	<b>7.19%</b>
<b>Refunds (Year-to-Date)</b>	<b>21,651</b>	<b>18,783</b>	<b>46,735</b>	<b>39,110</b>	<b>47,491</b>	
<b>Net Revenue (Year-to-Date)</b>	<b>9,040,490</b>	<b>9,256,633</b>	<b>9,267,757</b>	<b>11,519,107</b>	<b>12,342,125</b>	

\* Filing period is the month the tax monies are collected by the retailer from their customers

# TOPS Fund Future Revenue 2024-2028

## TOPS projected revenue with forecasted annual amount 2024-2028

	2024	2025	2026	2027	2028	TOTALS (Next 5 Years)
<b>Projected Revenue</b>						
<b>Forecasted Annual Amount</b>	<b>\$ 13,456,860</b>	<b>\$ 13,725,997</b>	<b>\$ 14,000,517</b>	<b>\$ 14,280,527</b>	<b>\$ 14,566,138</b>	<b>\$ 70,030,040</b>
Administration allowable (3%)	\$ 403,706	\$ 411,780	\$ 420,016	\$ 428,416	\$ 436,984	\$ 2,100,901
Maintenance allowable (6%)	\$ 807,412	\$ 823,560	\$ 840,031	\$ 856,832	\$ 873,968	\$ 4,201,802
<b>Adjusted category revenue</b>	<b>\$ 12,245,743</b>	<b>\$ 12,490,657</b>	<b>\$ 12,740,471</b>	<b>\$ 12,995,280</b>	<b>\$ 13,255,186</b>	<b>\$ 63,727,336</b>
Trails allowable (20% Max)	\$ 2,449,149	\$ 2,498,131	\$ 2,548,094	\$ 2,599,056	\$ 2,651,037	\$ 12,745,467
Parks allowable (20% Max)	\$ 2,449,149	\$ 2,498,131	\$ 2,548,094	\$ 2,599,056	\$ 2,651,037	\$ 12,745,467
Open Space allowable (60% min)	\$ 7,347,446	\$ 7,494,394	\$ 7,644,282	\$ 7,797,168	\$ 7,953,111	\$ 38,236,402
75% of Open Space-Acquisition	\$ 5,510,584	\$ 5,620,796	\$ 5,733,212	\$ 5,847,876	\$ 5,964,834	\$ 28,677,301

# TOPS Fund Summary

## 2022 Estimated Fund Balance

Total Revenue-Life of Tax  
(Through December 2022) 182,606,406

Category	Life of Tax 1997-2022		Through 12-2022		Estimated Available Fund Balance by Category Through December 2022
	Total Expenditures- Life of Tax	Percent Spent- Life of Tax	Total Encumbrances	Remaining Budget	
Administration-3%	4,850,759	2.66%	9,235	25,025	301,527
Maintenance-6%	9,731,226	5.33%	-	(16,400)	638,493
Trails-20% max	25,125,842	15.04%	1,345,855	6,068,136	873,474
Parks-20% max	31,880,753	19.08%	345,112	741,680	445,763
Open Space-60% min	92,007,383	55.07%	137,328	2,416,775	5,678,438
	163,595,963	89.59%			

Figures are preliminary and unaudited.

Wild Horse Open Space and Corral Bluffs Expansion purchases in Q1 2023 = \$7,855,000



# Preliminary 2024 Revenue

**Trails, Open Space, and Parks** **\$ 13,456,860**

## 2024 TOPS Revenue by Category

TOPS Administration - 3%	\$ 403,706
TOPS Maintenance - 6%	\$ 807,412
TOPS Trails - 20% max	\$ 2,449,149
TOPS Parks - 20% max	\$ 2,449,149
TOPS Open Space - 60% min	\$ 7,347,446
<i>75% of Open Space - Acquisition</i>	<i>\$ 5,510,584</i>

Revenue subject to adjustment in forecast by Budget Office

# TOPS Administration



## Proposed Administration Budget for 2024

<b>TOPS Administration – 3%</b>	
Administration Available Revenue	\$ 403,706
Draw from Fund Balance	\$ 5,345
<b>Total Proposed 2024 TOPS Administration Budget</b>	<b>\$ 409,051</b>

## TOPS Administration Salaries & Benefits vs. Operating

	<b>Budget</b>	<b>% of total</b>
<b>Salaries &amp; Benefits</b>	356,311	87%
<b>Operating</b>	52,739	13%
<b>Total</b>	<b>409,051</b>	<b>100%</b>

# TOPS Maintenance



## Proposed Maintenance Budget for 2024

<b>TOPS Maintenance – 6%</b>	
Maintenance Available Revenue	\$ 807,412
No Draw from Fund Balance	\$ 0
<b>Total Proposed 2024 TOPS Maintenance Budget</b>	<b>\$ 797,124</b>

### TOPS Maintenance Salaries & Benefits vs. Operating

	<b>Budget</b>	<b>% of total</b>
<b>Salaries &amp; Benefits</b>	591,044	74%
<b>Operating</b>	206,080	26%
<b>Total</b>	<b>797,124</b>	<b>100%</b>

# TOPS Trails Category



2024 Trails (20% Max) Total Available = \$2,449,149

2024 Total Proposed Trails Category = \$900,000

Proposed Trails Category CIP Project List	
Austin Bluffs/University Park Implementation	\$ 200,000
Blodgett/Pikeview Open Space Implementation	\$ 200,000
Chamberlain Trail-South	\$ 100,000
Fisher Canyon Open Space Implementation	\$ 200,000
Palmer Mesa Trail	\$ 100,000
Sand Creek Trail, Airport to Palmer Park	\$ 100,000
<b>Total Proposed 2024 Trails CIP Projects</b>	<b>\$ 900,000</b>

**TOPS Trails = 100% Capital Improvement Projects**



## Austin Bluffs/ University Park Implementation

- Implementation of Master Plan including trailheads, trails, and signage.
- **2024 Proposed TOPS Trails**  
**\$200,000**

*Total project cost undetermined*





## **Blodgett/ Pikeview Implementation**

- Implementation of Master Plan including trailhead, trails, and signage.
- **2024 Proposed TOPS Trails**  
**\$200,000**

*Total project cost undetermined*





# Chamberlain Trail

- Acquisition and construction of segments from North Cheyenne Canon Park to Fishers Canyon Open Space
- **2024 Proposed TOPS Trails**  
**\$100,000**

*Total project cost undetermined*





# Fishers Canyon Implementation

- Implementation of 2023 Master Plan including trailhead, trails, and signage
- **2024 Proposed TOPS Trails \$200,000**

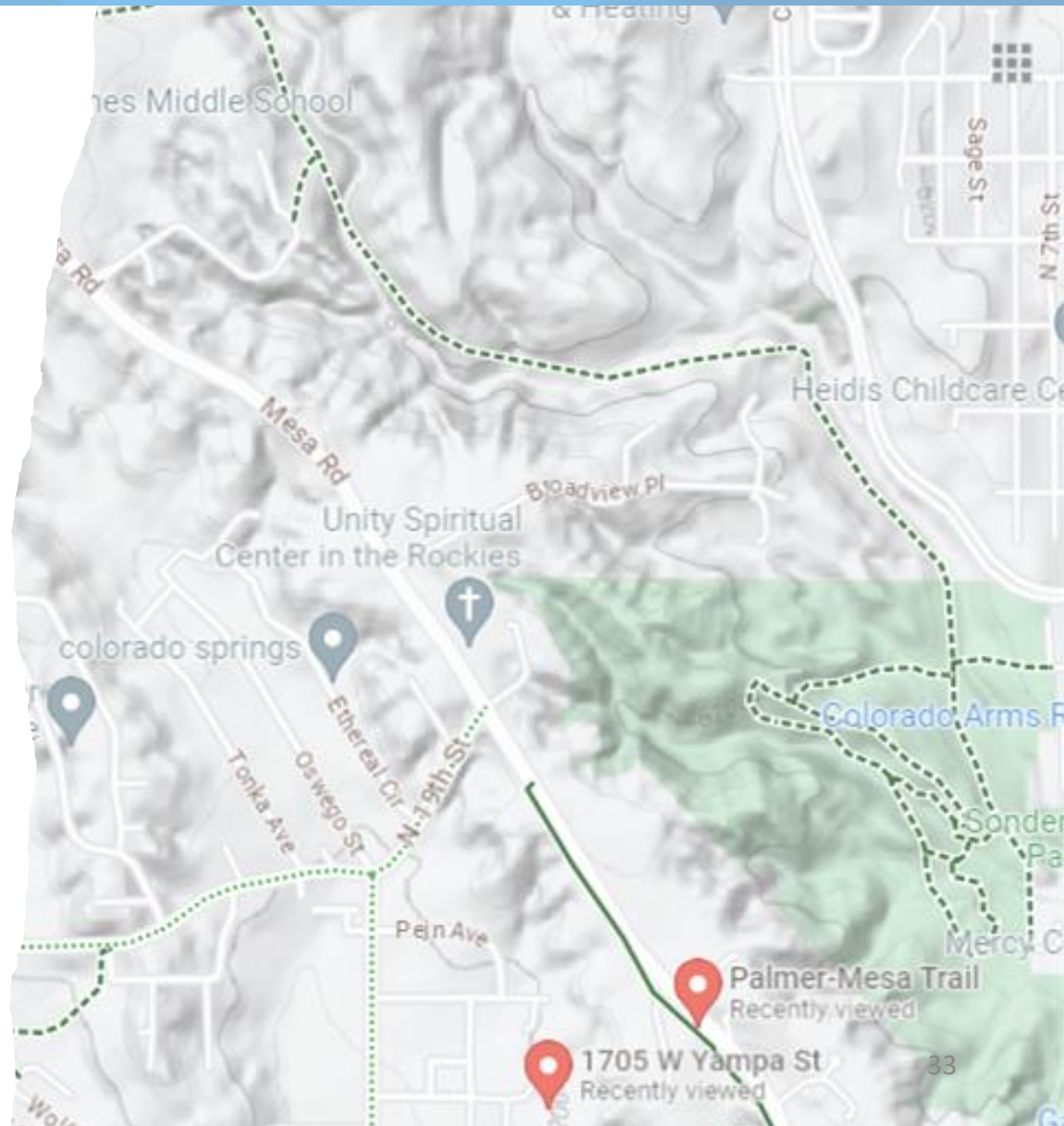
*Total project cost undetermined*



## Palmer Mesa Trail Design and Planning

- Design and planning of improvements to Palmer Mesa Trail
- **2024 Proposed TOPS Trails**  
**\$100,000**

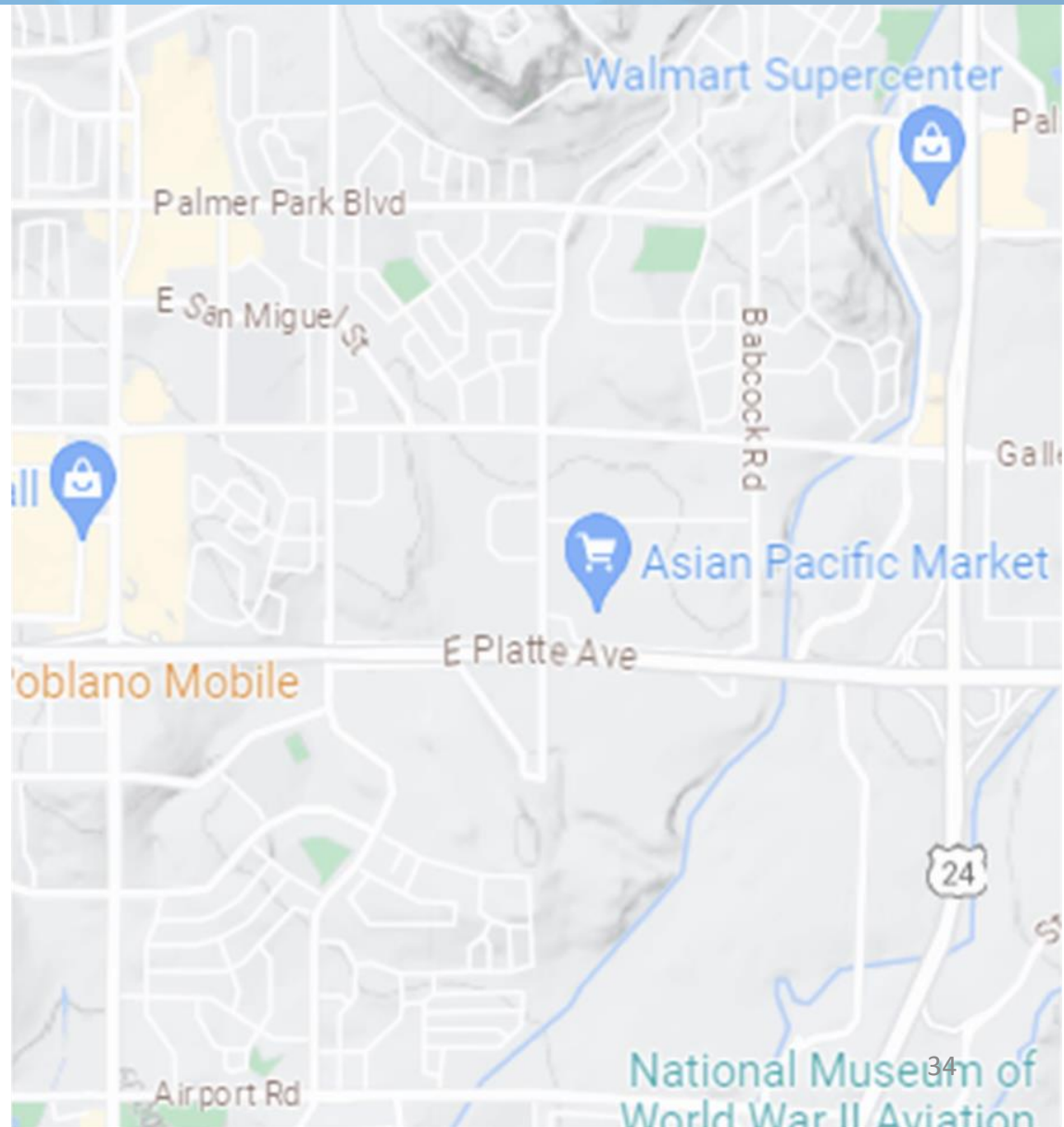
*Total project cost undetermined*



## Sand Creek Trail- Airport to Palmer Park

- Design and planning of Sand Creek Trail segment from Airport Road to Palmer Park Blvd.
- **2024 Proposed TOPS Trails**  
**\$100,000**

*Total project cost undetermined*



# TOPS Parks Category



2024 Parks (20% Max) Total Available = \$ 2,449,149

Max Fund Draw = \$445,763

Max Available = \$2,894,912

2024 Total Proposed Parks Category = \$2,844,087

## TOPS Parks Operating

2024 Parks Operating Budget

**\$ 1,721,087**

## TOPS Parks CIP Projects

Grey Hawk Park Implementation

\$ 500,000

Jimmy Camp Creek/Corral Bluffs

\$ 250,000

Irrigation Renovations:

Bricker Park

\$ 136,000

Otero Park

\$ 133,000

Tomah Park

\$ 107,000

**Total Proposed 2024 Parks CIP Projects**

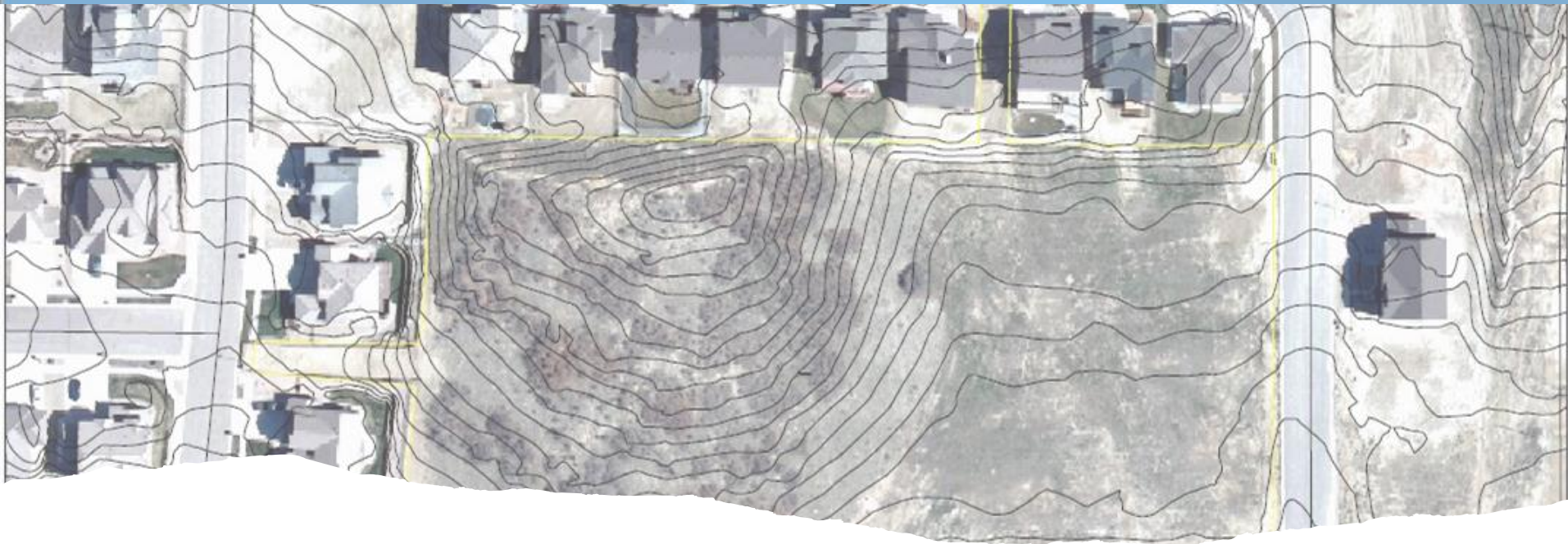
**\$ 1,126,000**

# TOPS Parks Proposed 2024 Budget \$2,844,087

## TOPS Parks Salaries & Benefits vs Operating vs. CIP

	Budget	% of total
Salaries & Benefits	397,382	14%
Operating	1,323,705	47%
Capital	1,123,000	39%
<b>Total</b>	<b>2,844,087</b>	<b>100%</b>





## Grey Hawk Park Implementation

- **Implementation of Master Plan including construction documents and construction of park elements.**
- **2024 Proposed TOPS Parks \$500,000**

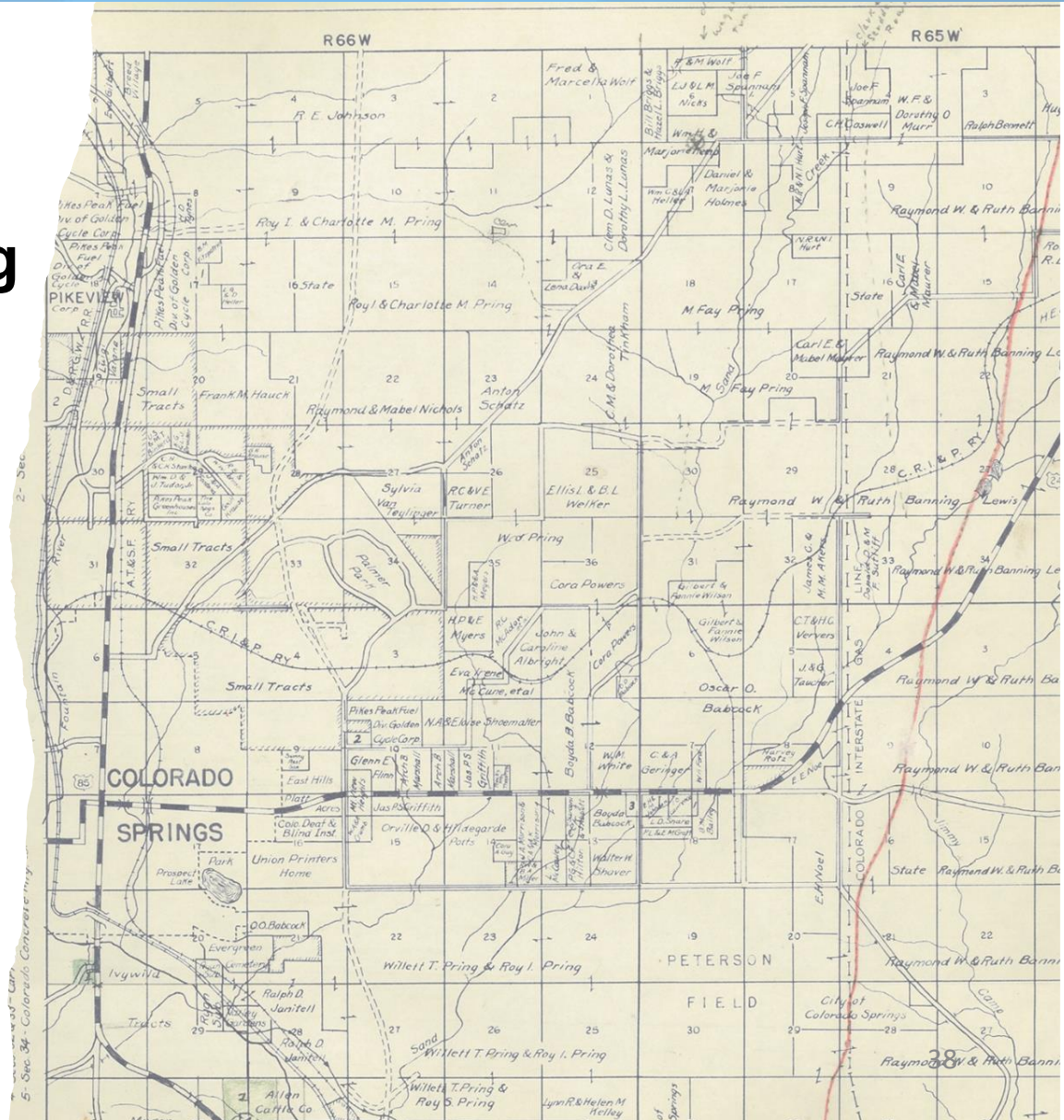
*Total Project Cost \$1.7M – \$2.1M  
(CTF, TOPS and TBD)*

# Jimmy Camp Creek/ Corral Bluffs Planning

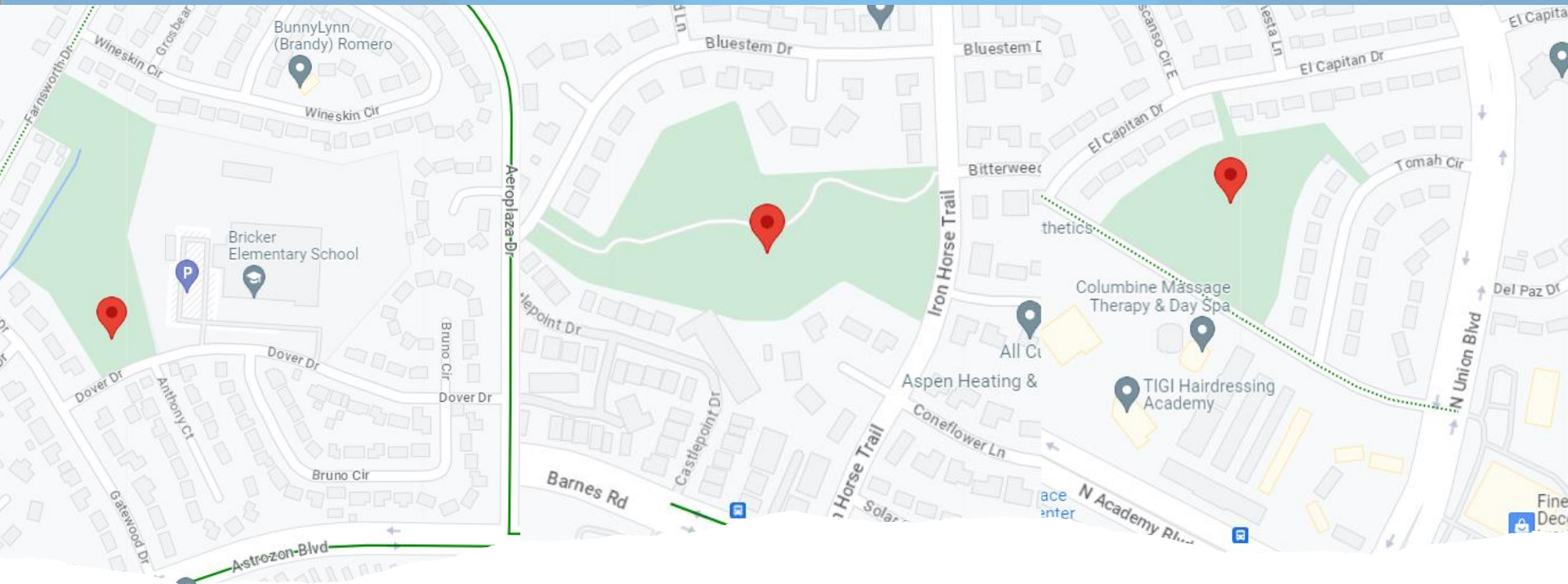
- Archeological and boundary survey
- Tribal consultations
- Hydrology study

**2024 Proposed TOPS Parks  
\$ 250,000**

*Total project cost undetermined*







## Irrigation Renovation- Three Parks

- Bricker Park – 4-acres      \$136,000
- Otero Park – 3.9-acres      \$133,000
- Tomah Park – 3.1-acres      \$107,000
- **2024 Proposed TOPS Parks      \$ 376,000**

# TOPS Open Space Category

2024 Open Space (60% Min) Total Available = \$7,347,446

75% Reserved for Acquisition = \$5,510,589

2024 Proposed Open Space Operating Stewardship = \$ 1,836,857

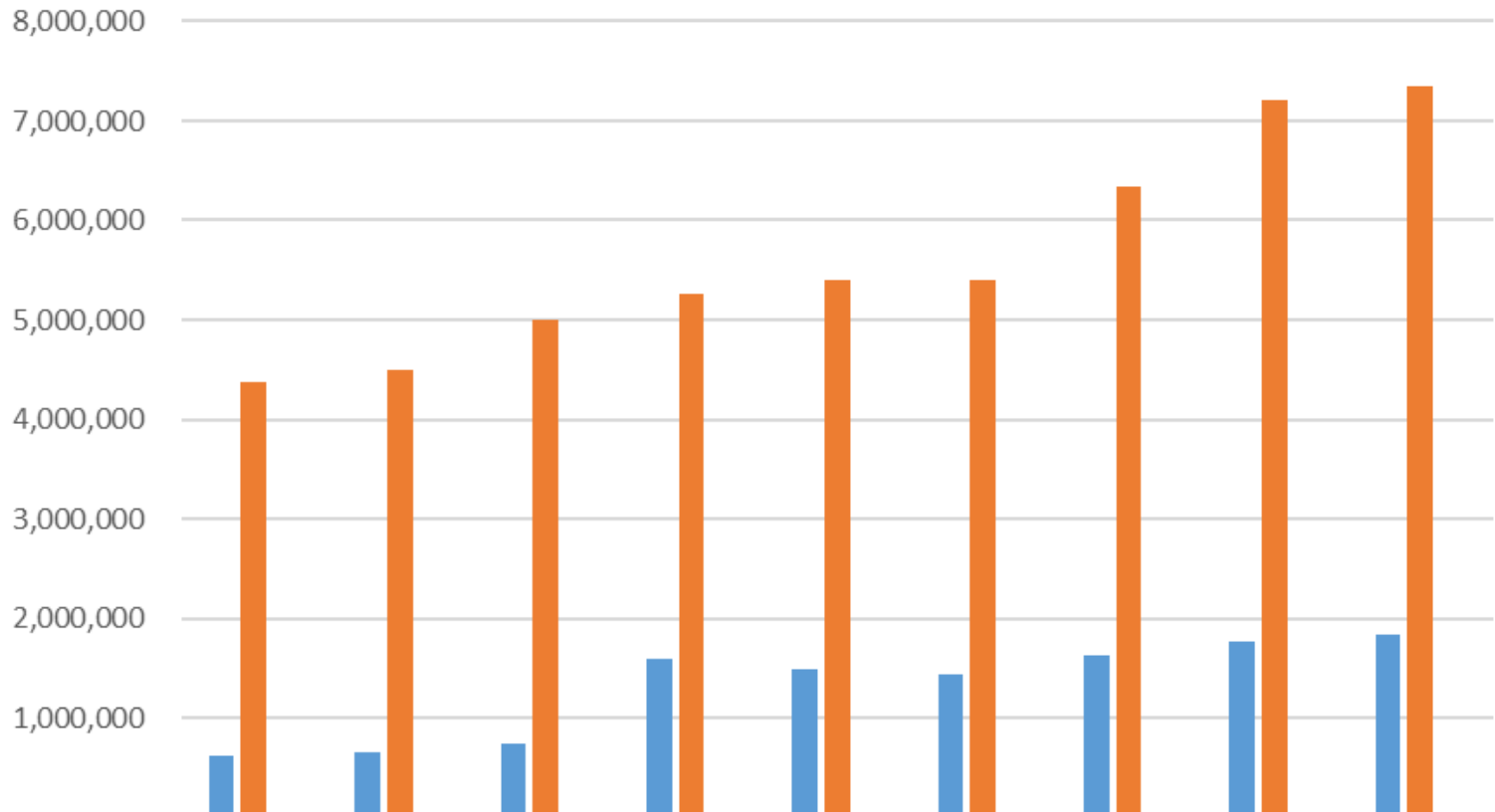
Open Space Stewardship-Operating	
Education	\$ 154,167
Rangers	\$ 818,952
Land Management	\$ 419,923
Resource Management	\$ 443,815
<b>Total Proposed 2024 Open Space Stewardship</b>	<b>\$ 1,836,857</b>



# Stewardship Funding History



Total Stewardship Budget by Year



	2016	2017	2018	2019	2020	2021	2022	2023	2024
■ Budget-Stewardship	619,000	649,000	738,900	1,595,617	1,480,455	1,437,029	1,626,309	1,759,867	1,836,857
■ Revenue-Open Space	4,372,368	4,501,940	5,005,728	5,268,354	5,396,664	5,407,082	6,346,977	7,203,378	7,347,446
■ Budget % of Revenue	14%	14%	15%	30%	27%	27%	26%	24%	25%

**TOPS Open Space Proposed 2024 Budget      \$1,836,857**

**TOPS Open Space Salaries & Benefits v Operating**

	<b>Budget</b>	<b>% of total</b>
<b>Salaries &amp; Benefits</b>	1,389,941	76%
<b>Operating</b>	446,916	24%
<b>Total</b>	<b>1,836,857</b>	<b>100%</b>

**2024 Balance available for Open Space purchases = \$5,510,589**





**Questions?**