

Parks, Recreation & Cultural Services

PR&CS Administration, 1401 Recreation Way, Colorado Springs, CO 80905



Agenda TOPS Working Committee

Wednesday, May 3, 2023

7:30 a.m.

1401 Recreation Way

How to call in to the meeting for citizens:

Please dial +1 (720) 617-3426 Conference ID: 981 347 320#

How to comment:

- *For Citizen Discussion concerning items that are not on the agenda please email your comments to TOPSWorkingCommittee@coloradosprings.gov in advance of the meeting.*
- *For Agenda Items - Before the meeting, those who wish to comment should submit their name, telephone number, and the topic or agenda item for comment to TOPSWorkingCommittee@coloradosprings.gov. If you are a participant in Microsoft TEAMS please use the chat function to indicate you would like to comment. If you have joined the meeting via conference call, please listen for your opportunity to comment. You will be called upon to comment using the last four digits of your telephone number. Please limit your comment to three minutes.*

Agenda Preview

Board Chair

Announcements

Staff and Committee

Approval of Minutes

Committee

Citizen Discussion

Citizens

Action Items

Presentation Items

2024 Capital Improvement Project Recommendations
Orientation

Kelly Rajab
Britt Haley

Citizen Discussion

Citizens

Adjournment

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

TOPS Working Committee

May 3, 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

TOPS Proposed 2024 CIP Budget

Trails, Open Space and Parks Fund

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%
Total (Year-to-Date)	9,062,141	9,275,416	9,314,492	11,558,217	12,389,616	7.19%
Refunds (Year-to-Date)	21,651	18,783	46,735	39,110	47,491	
Net Revenue (Year-to-Date)	9,040,490	9,256,633	9,267,757	11,519,107	12,342,125	

* 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)
Projected Revenue						
Forecasted Annual Amount	\$ 13,456,860	\$ 13,725,997	\$ 14,000,517	\$ 14,280,527	\$ 14,566,138	\$ 70,030,040
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
Adjusted category revenue	\$ 12,245,743	\$ 12,490,657	\$ 12,740,471	\$ 12,995,280	\$ 13,255,186	\$ 63,727,336
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

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

TOPS Administration Salaries & Benefits vs. Operating

	Budget	% of total
Salaries & Benefits	356,311	87%
Operating	52,739	13%
Total	409,051	100%

TOPS Maintenance



Proposed Maintenance Budget for 2024

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

TOPS Maintenance Salaries & Benefits vs. Operating

	Budget	% of total
Salaries & Benefits	591,044	74%
Operating	206,080	26%
Total	797,124	100%

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
Total Proposed 2024 Trails CIP Projects	\$ 900,000

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



Blodgett/ Pikeview Implementation

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



Chamberlain Trail

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

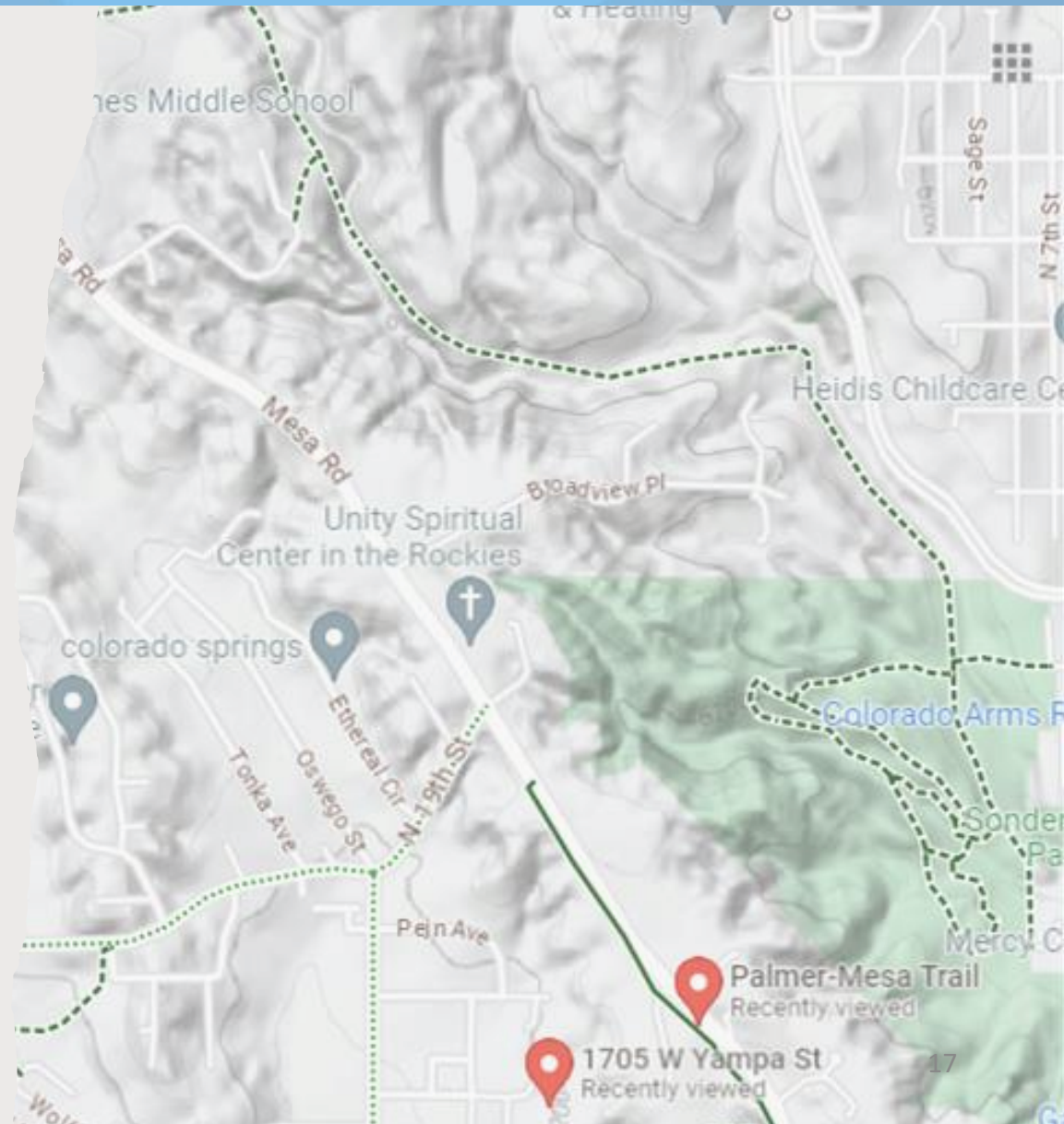


Fishers Canyon Implementation

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

Palmer Mesa Trail Design and Planning

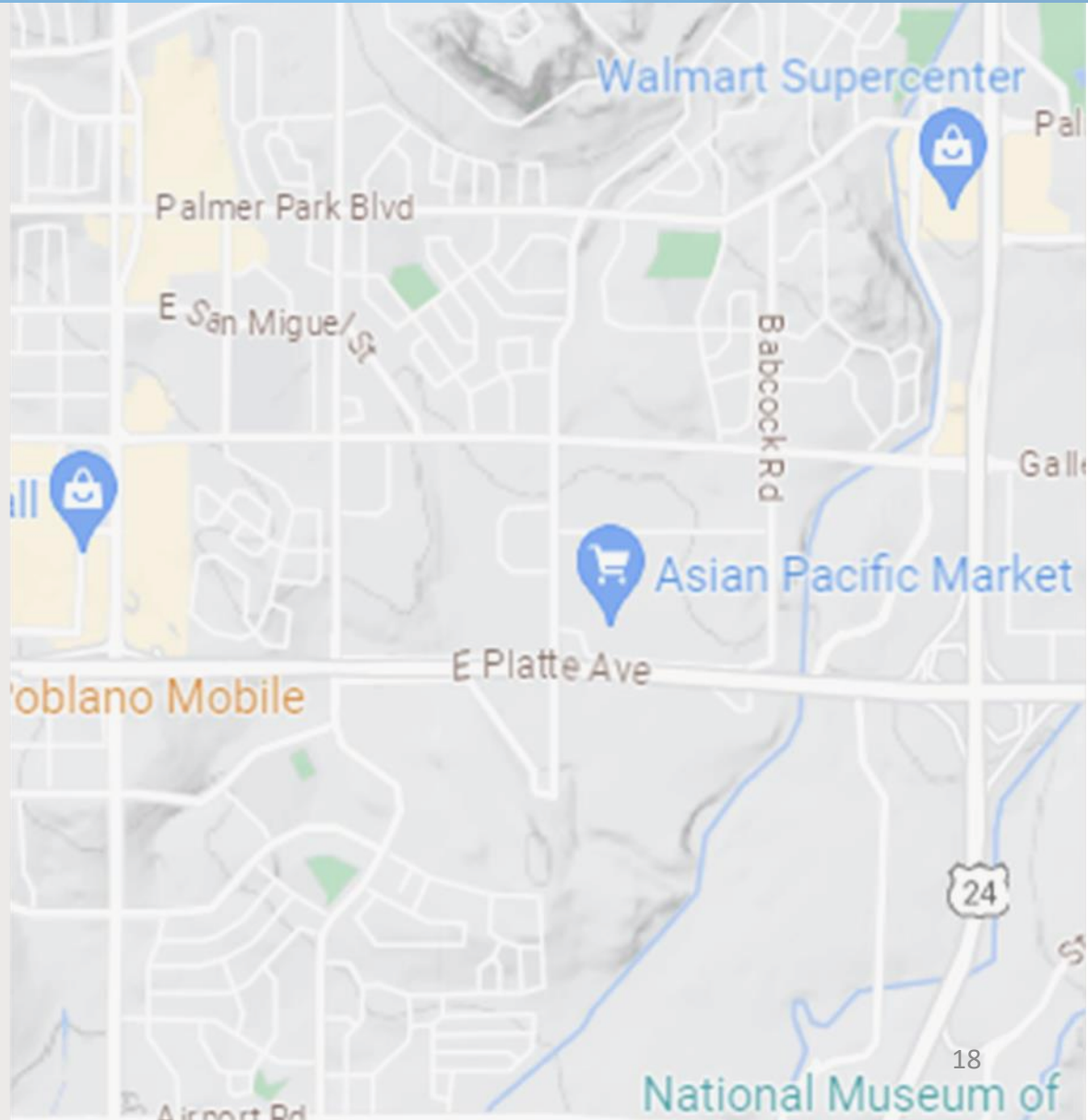
- Design and planning of improvements to Palmer Mesa Trail
- **2024 Proposed TOPS Trails**
\$100,000



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**



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

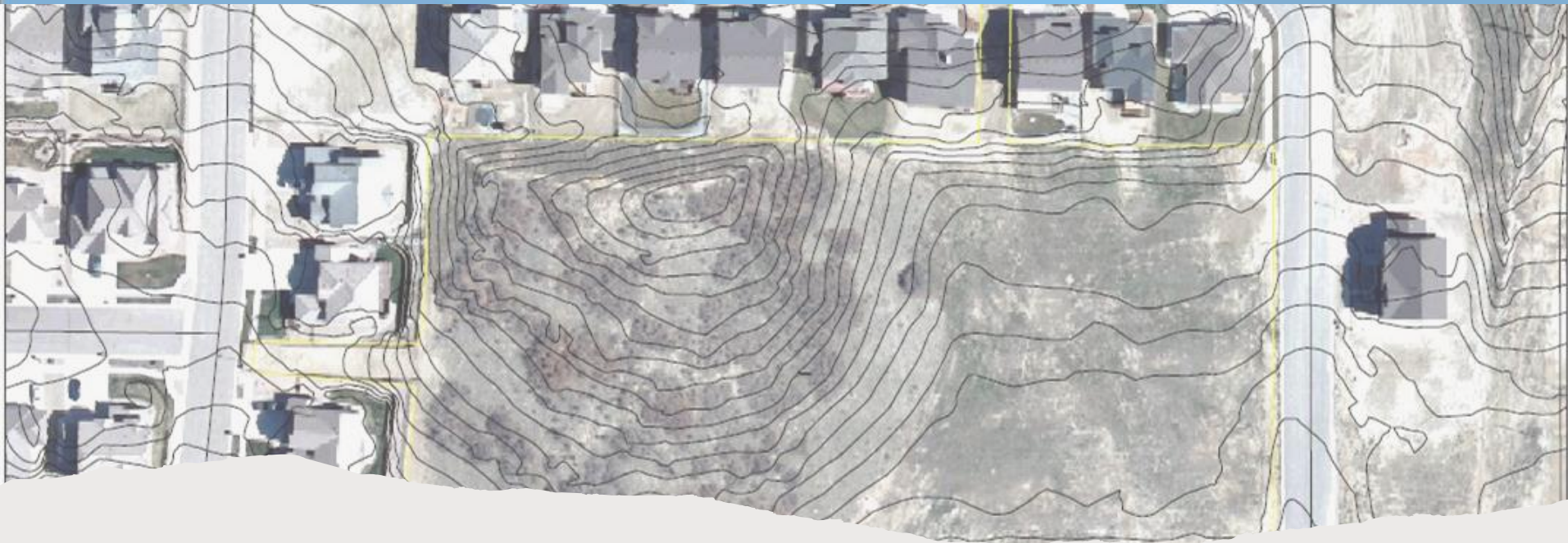
TOPS Parks Category



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%
Total	2,844,087	100%



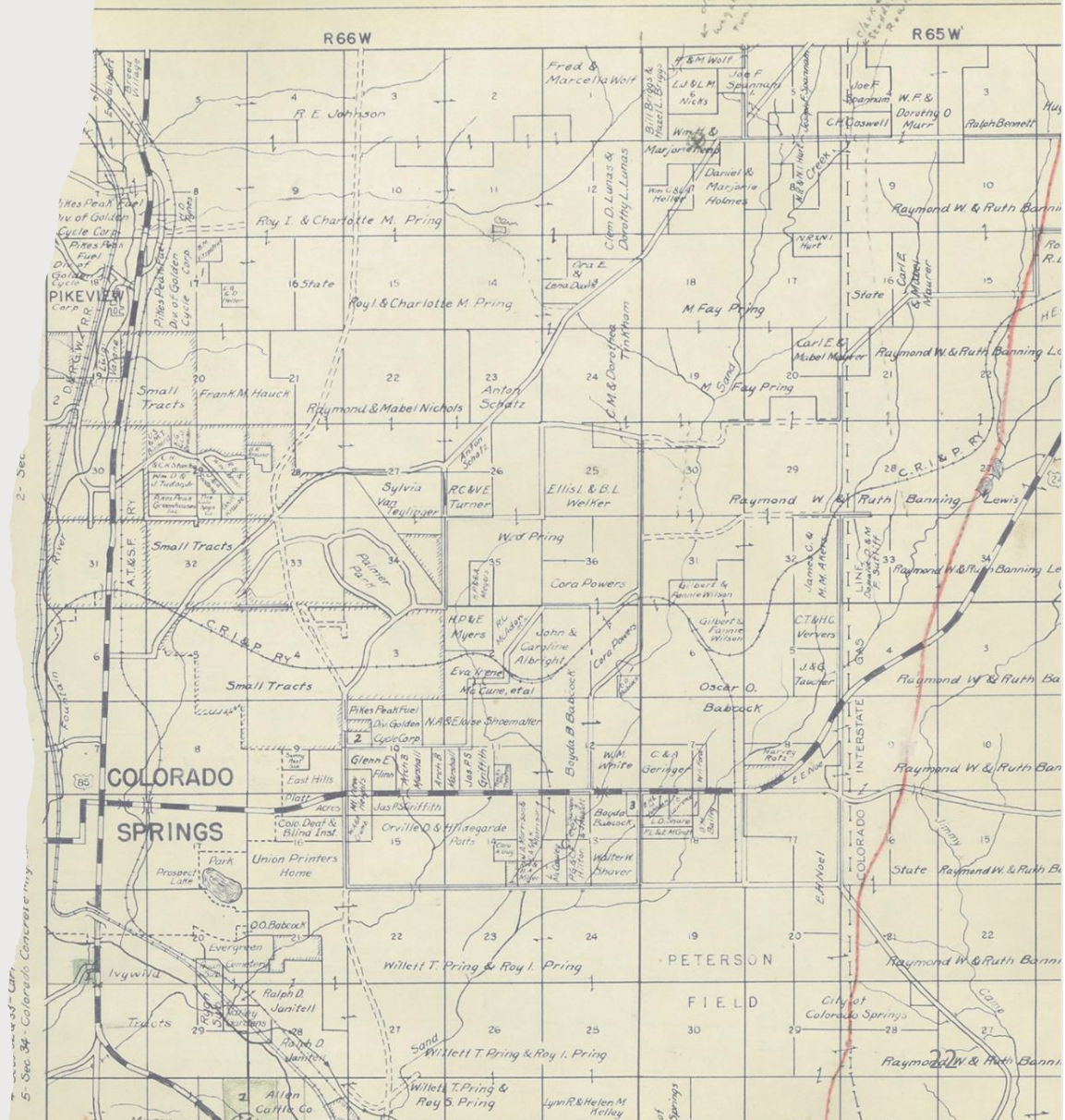
Grey Hawk Park Implementation

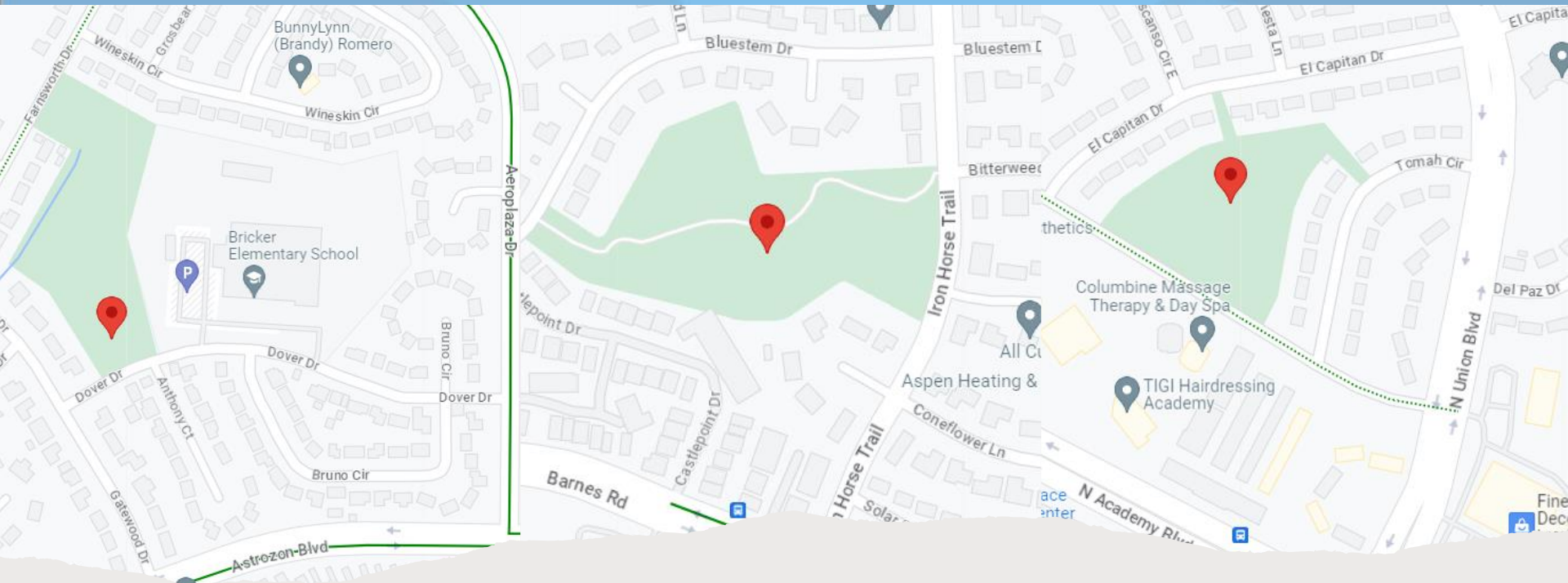
- **Implementation of Master Plan including construction documents and construction of park elements.**
- **2024 Proposed TOPS Park \$ 500,000**

Jimmy Camp Creek/ Corral Bluffs Planning

- Archeological and boundary survey
- Tribal consultations
- Hydrology study

2024 Proposed TOPS Parks
\$ 250,000





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

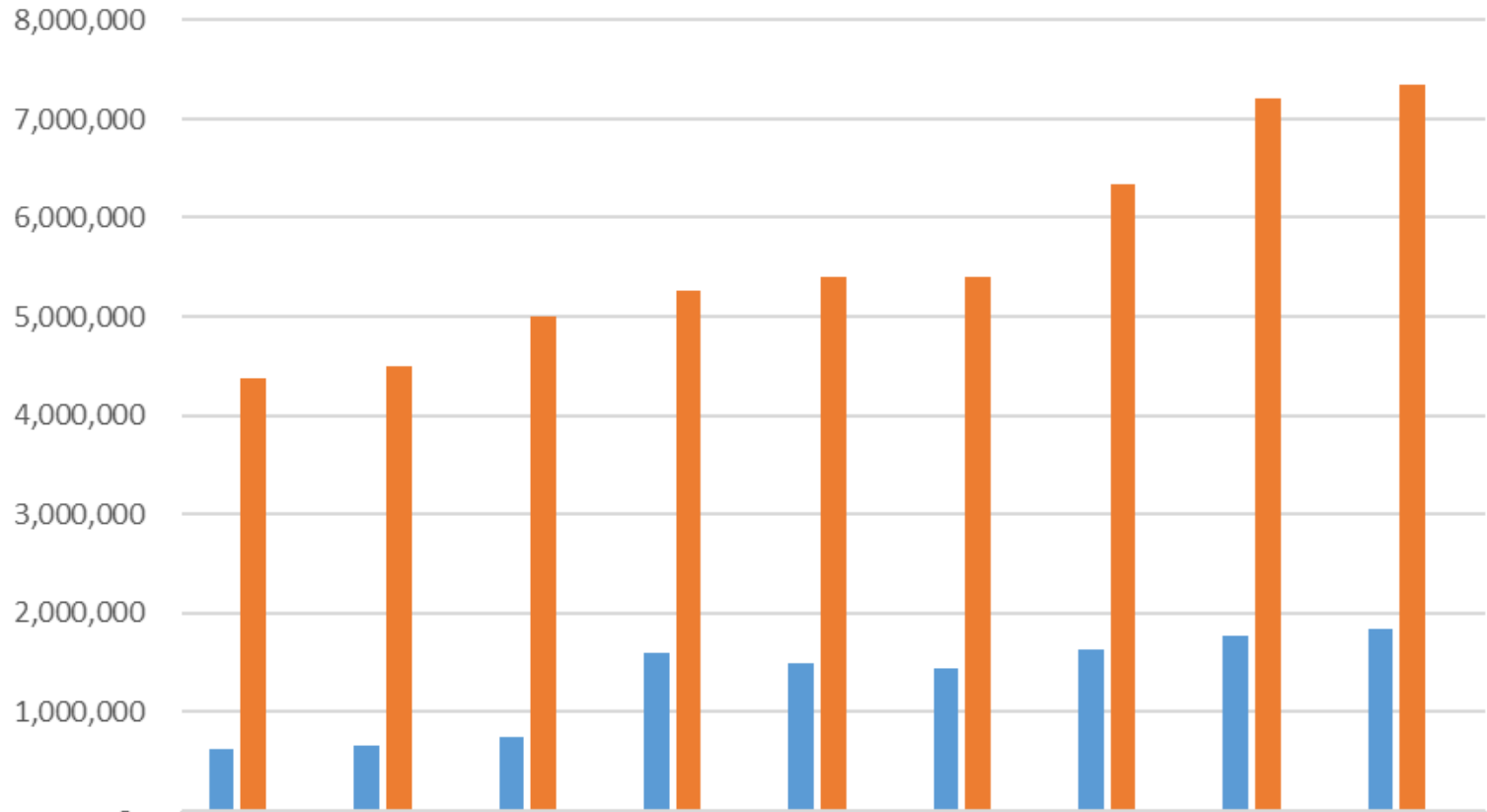
2024 Proposed Open Space Operating Stewardship = \$ 1,836,857

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

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 Category



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

TOPS Open Space Salaries & Benefits v Operating

	Budget	% of total
Salaries & Benefits	1,389,941	76%
Operating	446,916	24%
Total	1,836,857	100%

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



Questions?