

Town of Crested Butte

Parks and Recreation Funding Survey 2014

Park Facility Maintenance and Development

1) What is your primary source of revenue for park facility maintenance? Please Explain

- *Capital Fund revenue generated from 1.5% Real Estate Transfer Tax – **Town of Crested Butte***
- *General Fund – **Town of Fraser***
- *General Fund (sales tax) – **Town of Estes Park***
- *Park facility maintenance is funded through the general fund, of which sales tax is the primary source of funding – **Town of Frisco***
- *The TMV Recreation Department is funded primarily through the town's General Fund. The General Fund is the recipient of property tax revenue and to a lesser degree sales tax revenue. – **Telluride Mt. Village***
- *General fund – sales tax revenues mostly and some fees. Parks are maintained through our general fund of which 63% of General Fund revenues are from sales taxes. – **Town of Silverthorne***
- *General Fund – **Town of Mt. CB***
- *Our primary source of revenue for park facility maintenance is Sales Tax. We do charge some user fees to groups, but that is primarily to cover the direct costs. – **City of Steamboat***
- *25% Conservation Trust Fund, 25% (varies) County Conservation Trust Fund (County officials understand that our park usage is vast relative to our population.) 50% General Fund – **Town of Crestone***
- *General Fund - **City of Montrose***
- *General Fund sales/use tax and property tax – **City of Golden***
- *30% of cost is covered by the Parks and Recreation Fund's 0.5% dedicated sales and use tax and the remaining 70% is covered by the General Fund – **City of Parker***
- *General Fund is sales and use taxes – **Town of Telluride***
- *Sales tax and use tax – **City of Durango***
- *All park facility maintenance is funded through the Town's general fund. The general fund is comprised almost entirely from sales tax that the town collects. The budget is created annually. – **Town of Breckenridge***
- *General Fund – **Park City***
- *All park facilities, except for the Hot Springs Pool, Box Cañon Park, and Rotary Park (where our ice rink is located) are funded by revenues from the General Fund. This includes taxes (sales and property) as the primary source but we also do have minimal fees such as reserving the park for a wedding, league fees for softball, but these are all very minimal. – **City of Ouray***

2) What is your primary source of revenue for the development of new park facilities? Please Explain

- *Capital Fund revenue generated from 1.5% Real Estate Transfer Tax in addition to grants and private donations – **Town of Crested Butte***

- *Park Site in Lieu (subdivision fee) and CTF – **Town of Fraser***
- *Sales tax, lottery funds and Town's share of Larimer County open space tax – **Town of Estes Park***
- *New park facilities are budgeted through the capital improvement fund. By Town ordinance, any general fund balance in excess of the required reserve (9-month reserve) is transferred to the capital improvement fund. The other major revenue source for this fund is real estate transfer fees – **Town of Frisco***
- *New TMV Recreation facilities would be funded through the town's General Fund and possibly by GOCO grant funding if available and successful. – **Telluride Mt. Village***
- *60% of the Town's 2% sales tax revenues go to capital projects and debt. Most of the funding for new parks projects come from sales taxes. We also use GOCO funds and some lodging sales tax revenues for these projects but most comes from the Town's sales tax revenues. – **Town of Silverthorne***
- *General Fund and Capital Mill Levy; one capital revenue pot for roads, equipment, parks, buildings, etc. – **Town of Mt. CB***
- *Our new park facilities are primarily developed with grant funds and matched with Sales Tax or Building Use Tax. – **City of Steamboat***
- *County Conservation Trust Fund grants. Once every 8-10 years GOCO. Once San Luis Valley Regional Development Group. Several donations of land, equipment, etc. – **Town of Crestone***
- *General Fund - **City of Montrose***
- *1% sales/use tax dedicated to capital improvements, Conservation Trust Fund, the City's share of a countywide open space tax – **City of Golden***
- *0.5% dedicated sales and use tax and Conservation Trust Funds – **City of Parker***
- *Capital Fund is Real Estate Transfer Tax (RETT) – 3% of all properties sold within Town limits. Additionally, we seek donations/contributions/grants depending on the project scope. – **Town of Telluride***
- *City sales and use tax, developer fees – **City of Durango***
- *The development of new park facilities is funded almost entirely from the Town's real estate transfer tax (RETT). Town Council selects projects to be funded with available capital improvement dollars each year as a part of the budget process. – **Town of Breckenridge***
- *Impact Fees; General Fund surplus and bonding. We have not issued a recreation bond for parks since 2001. – **Park City***
- *We do not have a separate funding source. – **City of Ouray***

3) **Does your park system have a regional revenue component i.e. is there a recreation district that funds major park capital development and maintenance? If there is not a recreation district, is there some other regional revenue source for parks that extends beyond city/town boundaries?**

- *Gunnison County Metropolitan Recreation District (GCMRD) only funds rec facilities through grant programs. The last grant cycle was in 2011. GCMRD primarily provides free, over the air television service – **Town of Crested Butte***

- *We have a Recreation District, that has much larger boundaries than the Town of Fraser, and they provide programs, regional fields, golf, etc. We provide pocket parks, trails, and maintain approx 150 acres of mostly passive open space. – **Town of Fraser***
- *A portion of the Larimer County open space sales tax is shared back with communities in the county, We also have a Recreation and Parks district that provides programming and operates some of our parks - **Town of Estes Park***
- *No recreation district. Only other revenue component is the conservation trust fund, which was established pursuant to State law to account for receipt and disbursement of lottery funds. Each year, the State distributes a percentage of the profits from the sale of lottery tickets to municipalities which may only be used to maintain, acquire, or construct recreation facilities, park facilities, or open space. – **Town of Frisco***
- *No there is not any regional funding source for TMV Recreation Dept. (Editorial comment – we probably should have a regional rec district because Town of Telluride and San Miguel County both also have Parks and Rec programs although there is very little overlap in services provided). – **Telluride Mt. Village***
- *No – **Town of Silverthorne***
- *No. We do not get any regional revenue even though we do have parks and trails that our outside of our city boundaries. There is not a parks and recreation district in our area.*
- *Saguache County Conservation Trust Funds – **Town of Crestone***
- *No- **City of Montrose***
- *No – **City of Golden***
- *No- **City of Parker***
- *No – there is discussion currently about this topic in relation to a community desire for a recreation center – I would be very interested in seeing the responses to this question if you don't mind sharing. – **Town of Telluride***
- *Sales and use tax is collected in town by residents and non-residents – **City of Durango***
- *The Town does receive about \$35K per year from GOCO that is used to support the maintenance of parks and recreational facilities / amenities. – **Town of Breckenridge***
- *No – **Park City***
- *No – **City of Ouray***

Recreation Program Fees

4) What percent (%) of direct program costs are covered by your recreation program fees?

- *120% of direct program costs and 77% of total recreation department costs. – **Town of Crested Butte***
- *65% - **Town of Frisco***
- *If you include O & M costs then it's about 63%. Including major capital its 57% - **Town of Silverthorne***
- *We have privatized our only recreation program. CBMR now operates our Mountain Adventures Recreation Program which now provides an improved and expanded recreation program for our citizens/children. The program was costing the Town about \$20,000/year or about 20% of the cost of operating the program; fees covered 80% of the program operation. – **Town of Mt. CB***

- *The 2014 budget indicates we expect that 61% of our direct expenditures will be covered with program fees. In 2012 it was actually closer to 70%. – **City of Steamboat***
- *No fees charged for anything – **Town of Crestone***
- *The City does not have a recreation program – **City of Montrose***
- *Approx 80% - **City of Golden***
- *Approximately 75% - **City of Parker***
- *92% cost recovery- **City of Durango***
- *Varies historically between 60% to 90% each year. 2013 cost recovery for programs was 81%. Our cost recovery formula includes all expenses directly attributed to programming such as staffing, administration, and supplies and materials. We do not include facility related expenses in our cost recovery formula (i.e. gym time, ice time, etc). – **Town of Breckenridge***
- *Over 100%. Our total cost recovery is over 70%. This includes all staffing, programs, and facility operation. – **Park City***
- *Any fees we collect barely cover some basic supply costs (i.e. new softballs, bases, chalk, etc.). Administration is primarily handled by volunteers and there is no money that covers any staff time or maintenance costs. – **City of Ouray***

5) **Do your recreation program fees cover park facility maintenance costs? Yes No (if yes, what %)**

- *No- **Town of Crested Butte***
- *No, not directly – **Town of Frisco***
- *No – **City of Steamboat***
- *Less than 10% - **City of Golden***
- *No – **City of Parker***
- *No – **City of Durango***
- *No – **Town of Breckenridge***
- *No – **Park City***
- *No - **City of Ouray***

6) **Do your recreation program fees contribute to new park facility development costs? Yes No (if yes, what %)**

- *No- **Town of Crested Butte***
- *No – **Town of Frisco***
- *No – **City of Steamboat***
- *No – **City of Golden***
- *No – **City of Parker***
- *No – **City of Durango***
- *No – **Town of Breckenridge***
- *No – **Park City***
- *No - **City of Ouray***