

Appendix E: Finances

An analysis was accomplished of recent financial trends in Puyallup and the impact federal and state program mandates, revenue sharing, and the city's urbanization have on the discretionary monies available for park, recreation, and open space.

The analysis also reviewed trends in Puyallup revenues and the affect alternative revenue sources may have on financial prospects.

Revenue and expenditure trends - general government

Puyallup's annual general governmental expenditures are derived from the combination of general, special revenue, debt service, and enterprise funds.

General fund

The General Fund is derived from property taxes, licenses and permits, intergovernmental revenues including state and federal grants, service charges and fees, fines and forfeitures, and other miscellaneous revenues. General funds are used to finance most government operations including staff, equipment, capital facility, and other requirements. Park, recreation, and open space programs and facilities are funded primarily from general fund accounts.

- **Property tax** - under Washington State's constitution cities may levy a property tax rate not to exceed \$3.60 per \$1000 of the assessed value of all taxable property within incorporation limits.

The total of all property taxes for all taxing authorities, however, cannot exceed 1.0% of assessed valuation, or \$10.00 per \$1,000 of value. If the taxes of all districts exceed the 1.0% or \$10.00 amount, each is proportionately reduced until the total is at or below the 1.0% limit.

In 2001, Washington State law was amended by Proposition 747, a statutory provision limiting the growth of regular property taxes to 1.0% per

year, after adjustments for new construction. Any proposed increases over this amount are subject to a referendum vote.

The statute was intended to control local governmental spending by controlling the annual rate of growth of property taxes. In practice, however, the statute can reduce the effective property tax yield to an annual level far below a city's levy authorization, particularly when property values are increasing rapidly.

Property tax rates per \$1,000 assessed value

Year	Regular	Bonds	Total
2014	\$1.81	\$0.19	\$2.00
2015	\$1.78	\$0.17	\$1.95
2016	\$1.75	\$0.16	\$1.91
2017	\$1.64	\$0.15	\$1.79
2018	\$1.53	\$0.13	\$1.66

In 2018, for example, Puyallup's effective regular property tax rate had declined to \$1.53 per \$1,000 of assessed value as a result of the 1% lid limit on annual revenue or about 43% of what the city is authorized to assess.

- **Sales tax** - is the city's largest single revenue source and may be used for any legitimate city purpose. However, the city has no direct control over the taxing policy of this source of revenue. The sales tax is collected and distributed by the state and may fluctuate with general economic and local business conditions.
- **Utility tax** - is collected from the charges assessed on all city utilities including water, sewer, and storm. The utility tax is collected by the city and may fluctuate depending on what infrastructure upgrades each utility is paying to update utility systems and operations.

General Government Revenue Sources 2018

Source	2018	Percent
Taxes	\$42,542,676	38.9%
Licenses and permits	\$2,200,697	2.0%
Intergovernmental	\$8,075,342	7.4%
Charges for services	\$47,121,028	43.1%
Fines and penalties	\$3,669,909	3.4%
Misc revenues	\$5,670,340	5.2%

Total **\$109,279,992** **100.0%**
Source: 2019 Operating Budget

- **Licenses and permits** - includes revenues generated from business and occupational licenses and taxes, operating and building permits. Generally, these fees are used to pay for the inspections, processing, and other charges necessary to perform supporting services.
- **Intergovernmental revenue** - includes state and federal grants or pass-through revenues, usually earmarked for specific programs, as well as funds from Puyallup to finance improvements the city wishes to accomplish.

Intergovernmental revenue can be significant, depending on the program, Puyallup competitiveness, and the extent to which the program is adequately funded at the state and federal levels. To date, however, Puyallup has not received any significant federal or state grant for recreation, park, or open space acquisition or development.

Given present economic conditions, Puyallup should not depend on grants as a viable or major source of financing for facility acquisition and development over the short term.

- **Charges for services** - includes revenue generated to pay for garbage, landfill, utility, and other operating services provided by the city or a city concession or licensee including the following recreation and swimming pool programs.
- **Fines and forfeits** - includes monies generated from business fines, code violations, traffic fines, property forfeitures, and other penalties.

Special revenues

Special revenues are derived from state and local option taxes dedicated to specific expenditure purposes, such as the motor vehicle tax, motor excise tax, real estate excise tax, motel and hotel tax, public art, criminal justice, paths and trails, convention center, and the like.

Some special revenues may be used to finance limited capital facilities, such as roads or parks,

where the local option allows - such as the local real estate excise tax (REET) and/or under special circumstances Motel/Hotel or Tourism Taxes or Stormwater Utility Taxes where a project or program can be expensed as a direct extension or beneficiary of these accounts.

Debt service funds

Debt service funds are derived from a dedicated portion of the property tax or general fund proceeds to repay the sale of general obligation (voted) and Councilmanic (non-voted) bonds. Both types of bonds may be used to finance park facility improvements - but not maintenance or operational costs.

- **Councilmanic (limited or non-voted) bonds** - may be issued without voter approval by the Council for any facility development purpose. The total amount of all outstanding non-voted general obligation debt may not exceed 1.5% of the assessed valuation of all city property.

Limited general obligation bonds must be paid from general governmental revenues. Therefore, debt service on these bonds may reduce the amount of revenue available for current operating expenditures and the financial flexibility the Council may need to fund annual budget priorities. For this reason, Councilmanic bonds are usually only used for the most pressing capital improvement issues.

Total debt capacity

Puyallup debt capacity - 31 December 2018
2018 assessed valuation = \$5,666,549,214

Debt type	Limit*	Amount
Councilmanic bond	1.5%	\$84,998,238
GO bond	2.5%	\$141,663,730
Utility bond	2.5%	\$141,663,730
PROS bond	2.5%	\$141,663,730
Total allowable	8.5%	\$509,989,428
GO bond debt		\$31,819,791
Total available		\$478,169,637

* Percent of the total estimated assessed valuation.

** Includes installment contracts and debt service funds.

General Obligation (GO), Utility, and Park/Open Space Bonds require 60% voter validation where voter turnout equals at least 40% of the total votes cast in the last general election.

- **Unlimited general obligation (GO) bonds** - must be approved by at least 60% of resident voters during an election that has a turnout of at least 40% of those who voted in the last state general election. The bond may be repaid from a special levy, which is not governed by the 1.0% statutory limitation on the property tax growth rate. Total indebtedness as a percent of the assessed valuation that may be incurred by limited and unlimited general obligation bonds together, however, may not exceed:

- 2.5% - provided that indebtedness in excess of 1.5% is for general purposes,
- 5.0% - provided that indebtedness in excess of 2.5% is for utilities, and
- 7.5% - provided that indebtedness in excess of 5.0% is for parks and open space development.

Monies authorized by limited and unlimited types of bonds must be spent within 3 years of authorization to avoid arbitrage requirements unless invested at less than bond yield. In addition, bonds may be used to construct but not maintain or operate facilities. Facility maintenance and operation costs must be paid from general governmental revenue or by voter authorization of special annual or biannual operating levies or by user fees or charges.

Enterprise funds

Enterprise funds are derived from the user fees and charges levied for utility operations including water and sewer, storm drainage, regional water, solid waste, and cemetery. The enterprise revenues are used to pay operating costs, retire capital facility debt, and plan future replacement and expansion projects. Enterprise funds may be created for a park or recreation activity that has a revenue source sufficient to finance all costs.

Capital improvements funding implications

Generally, the city has not appropriated very much of the annual budget for capital improvements. The city has building and infrastructure construction requirements, but given the declining buying power of annual city budgets, not had the capital resources available to initiate major construction projects from the general funds or non-dedicated funds accounts.

The 1% statutory limit on local property tax yields combined with the sporadic and undependable nature of federal and state grants and revenue sharing prevents or discourages the city from making long-term capital investments in infrastructure necessary to support the city's development.

The 1% statutory limit on the general fund levy in particular, severely curtails the city's ability to operate and maintain park, recreation, and open space facilities and services even if the city only utilized unlimited general obligation bonds as a means of providing capital financing.

Revenue prospects - general government

Puyallup could use the following options to deal with future capital needs:

User fees and charges

Puyallup may elect to use an increasing array of special user fees, charges, and special assessments to pay facility operating and maintenance capital requirements. The user fee approach may be difficult to impose on facilities that don't have readily identifiable or chargeable users - like some passive park or trail systems. The approach may be very responsive, however, for facilities and services that have an identifiable user group receiving a direct proportional benefit for the charge - like aquatic facilities.

Special legislation

Local government representatives can seek state enabling legislation authorizing new or special revenue sources. Senate Bill 5972 (RCW 82.46) is an example of one possible legislative solution. The 1982 bill gave city governments the option of adding an additional 0.0025% increment to the real estate excise tax (REET) for the sole purpose of financing local capital improvement projects including parks, utilities and other infrastructure except governmental buildings.

Like bonds, Senate Bill 5972 funds may not be used to finance operation and maintenance requirements.

Unlimited general obligation bonds

Puyallup may come to depend on voter referendums as a means of financing a larger portion of the capital improvement program, since unlimited obligation bonds are not paid from the property tax subject to the 1.0% limitation.

Voter approved capital improvements may be more representative of actual resident priorities than some other methods of validating capital expenditures, and will at the least, ensure referendum submittals provide widespread benefits. However, bond revenue cannot be spent for maintenance and operational issues - and bond referendums must be approved by a margin over 60% of the registered voters who participated in the last election.

General levy rate referendums

Proposition 747, the statutory provision limiting the growth of regular property taxes to 1.0% per year, can be waived by referendum approval of a simple (50%) majority of Puyallup's registered voters. Voters can be asked to approve a resetting of the property tax levy rate that would adjust the amount of revenue the city can generate.

The new total revenue that can be generated by a resetting of the rate would be subject to the same 1.0% limitation, however, and the total amount of revenue and the resulting property tax rate would start to decline again in accordance with the Proposition.

However, the adjusted rate and revenue could finance specific capital improvement projects - or programs that involve construction, maintenance, and operations aspects that a majority of the voters are willing to pay for under the adjusted rate.

The resetting of the rate can be permanent, subject to the provisions of Proposition 747. Or temporary, where the rate is adjusted until a specific amount of revenue has been generated to finance a project or program - whereupon the rate reverts to the original or a specified amount defined in the referendum.

Organization and activities - PROS

The Department is organized in 2 sections - one with an emphasis on parks while the other has an emphasis on recreational programs. There are 4 divisions within the 2 sections including Parks, Activity Center/Senior, Recreation, and the Pavilion (that is operated an enterprise activity).

- **Administration** - provides direction and support for the department including budgets, management personnel, capital planning, grant applications, and policies and procedures.
- **Parks Division** - maintains and develops all parks, cemetery, and open spaces on a year-round basis.
- **Senior Services Division** - operates the Puyallup Activity Center (Senior Center) for adult age 55+ and older for socialization, educations, recreation, fitness, and other sustaining services.
- **Recreation Division** - includes 3 functions:
 - **Puyallup Recreation Center (PRC)** - for membership or daily use of weight room, gym, racquetball, spa, tennis courts, outdoor basketball courts and rental.
 - **Community Recreation** - includes Programs for classes, workshops, special populations, camps tours, and outdoor recreation.
 - **Special Events** - includes Concerts in the Parks, Community Campout, Foot Truck Frenzy, Movie Nights in the Park, and other events. Day Camp and Pre-school programs for ages 3-15.
- **Sports Division** - includes 2 functions for youth and adult sports leagues and camps for baseball, softball, volleyball, basketball, indoor soccer, and flag football.

Number of events

	2015	2016	2017
Recreation class	220	218	219
Special event	38	38	37
Sports league	19	19	20
Sports events	4	4	3
Senior trips	105	113	115
Senior events	10	10	10
Senior classes	189	178	177

Source: 2019 Operating Budget

The number of events has remained relatively constant from 2015 to 2017 except for a reduction in the number of classes conducted for seniors.

Number of participants

	2015	2016	2017
Recreation class	3,187	2,909	3,763
Youth sports	2,640	2,515	2,635
Special event*	30,093	29,804	25,820
Rctn drop-in	32,300	**5,541	4,890
Park shelter rental	521	535	614
Pavilion rentals	180	191	207
Adult sports	2,330	2,480	2,540
Senior attendance	53,451	55,584	58,144

Source: 2019 Operating Budget

** 2016 Recreation drop-in numbers were calculated to reflect actual drop-in uses of the facility. In the past, these numbers included spectators that visited the recreation center to watch a game, practice, or class.

* 2017 Special event participation numbers are down due to 2,500 less people at Food Truck Frenzy and 2,600 less people at Concerts compared to 2016. Other events were up overall.

The number of participants has generally increased for all activities except for special events for the reasons noted in the footnotes. The number of seniors participating in activities has increased even as the number of class events was slightly reduced.

Expenditures - PROS functions

Total expenditures

Total expenditures for the Park & Recreation Department increased from \$4,591,811 in 2016 to \$6,123,397 in 2019 or by 33.4% during this time period, compared with all city expenditures that increased from \$44,084,436 in 2016 to \$50,666,585 in 2019 or by 14.9%.

The percent the Park & Recreation Department represented of all General Fund expenditures gradually increased 10.4% of all city expenditures in 2016 to 12.1% in 2019.

	GF Expenditure	Parks	Percent
2016	\$44,084,436	\$4,591,811	10.4%
2017	\$42,184,120	\$4,824,252	11.4%
2018	\$48,764,367	\$5,429,220	11.1%
2019	\$50,666,585	\$6,123,397	12.1%

Source: 2019 Operating Budget

PROS expenditures and revenues

Puyallup Park & Recreation Department budgets provide for a variety of operational activities including staff costs, supplies, services and capital outlays, and some facility development activities including debt service on bonds, capital improvement projects, and physical development grants.

The expenditures and revenue or cost recovery varies significantly between functions depending on whether the function has the ability to charge user fees, rental fees, and other sources of revenue.

For example:

- Parks & Recreation Department Administration is budgeted to recover 12.1% of its expenditures or costs in 2019, down from 16.0% in 2016.
- Recreation Programs is budgeted to recover 53.4% of its costs in 2019, down from 69.9% in 2016.
- Puyallup Recreation Center (PRC) recovered 5.9% in 2019, down from 8.1% in 2016.
- Puyallup Activity Center (PAC) is budgeted to recover 11.3% of its costs in 2019, down from 14.1% in 2016.
- Pioneer Park Pavilion (an enterprise account) is budgeted to recover 84.5% of its costs in 2019, down from 103.5% in 2016.
- The Cemetery is budgeted to recover 60.2% of its costs in 2019, up from 50.0% in 2016 but down from 85.0% in 2017.
- Maintenance is budgeted to recover 1.3% of its costs in 2019, down from 1.8% in 2016 and 2.1% in 2017.
- As a result, the Park & Recreation Department overall is budgeted to recover 23.6% in 2019, down from 30.6% in 2016.

Administration

	Expenses	Revenue	%*
2016	\$292,997	\$46,742	16.0%
2017	\$324,135	\$44,300	13.7%
2018	\$350,928	\$32,950	9.4%
2019	\$367,820	\$44,350	12.1%

Recreation Programs

	Expenses	Revenue	%*
2016	\$906,828	\$633,749	69.9%

2017	\$954,409	\$612,418	64.2%
2018	\$1,067,072	\$583,390	54.7%
2019	\$1,133,266	\$605,290	53.4%

Puyallup Recreation Center (PRC)

	Expenses	Revenue	%*
2016	\$722,466	\$58,493	8.1%
2017	\$734,566	\$58,794	8.0%
2018	\$883,201	\$58,490	6.6%
2019	\$892,864	\$52,500	5.9%

Puyallup (Senior) Activity Center (PAC)

	Expenses	Revenue	%*
2016	\$538,462	\$76,002	14.1%
2017	\$547,226	\$68,851	12.6%
2018	\$585,212	\$70,360	12.0%
2019	\$606,350	\$68,810	11.3%

Pioneer Park Pavilion

	Expenses	Revenue	%*
2016	\$516,702	\$534,703	103.5%
2017	\$574,052	\$559,981	97.5%
2018	\$500,691	\$438,199	87.5%
2019	\$336,194	\$284,240	84.5%

Cemetery

	Expenses	Revenue	%*
2016	\$362,654	\$181,291	50.0%
2017	\$403,028	\$342,734	85.0%
2018	\$400,237	\$181,310	45.9%
2019	\$728,683	\$435,120	60.2%

Maintenance

	Expenses	Revenue	%*
2016	\$1,768,405	\$31,922	1.8%
2017	\$1,860,889	\$39,352	2.1%
2018	\$2,142,570	\$45,830	2.1%
2019	\$2,393,690	\$31,790	1.3%

Source: 2019 Operating Budget

* Percent revenue funds expenses

Total Park & Recreation Department**

	Expenses	Revenue	%*
2016	\$5,108,514	\$1,562,902	30.6%
2017	\$5,398,305	\$1,726,430	32.0%
2018	\$5,929,911	\$1,410,529	23.8%
2019	\$6,458,867	\$1,522,100	23.6%

Source: 2019 Operating Budget

* Percent revenue funds expenses

** Includes Pioneer Park Pavilion that is operated as an enterprise account.

Ideally, Puyallup Park & Recreation Department should recover as much of its operational costs as possible costs to avoid using General Fund property taxes or other city discretionary

monies or Puyallup will not have sufficient funds left with which to fund critical annual and cyclical maintenance, repair, and replacement of existing facilities, and acquisition and development of new parks lands and facilities required to offset population growth and raise level of service standards.

Funding implications

Puyallup acquired a quality park, recreation, and open space inventory using land donations, grants, project development mitigation, and a healthy allocation of property tax derived general funds.

However, these sources will not continue to yield enough money with which to initiate major facility development and/or with which to accomplish major cyclical maintenance requirements.

In addition, in light of the 1.0% statutory limit on local property tax yield's affect on discretionary funding in general, the city can no longer depend entirely on traditional revenue sources as a means of funding capital improvement projects.

Puyallup must devise new financial strategies for the development and maintenance of facilities if it is to meet the park, recreation, and open space interests of city residents.

Expenditures - PROS capital projects

Capital project revenues

The total amount of revenue generated for Park & Recreation Department capital improvement projects from 2016-2019 was \$7,567,084 of which the largest source was Transfers in (grants) of 39.3% followed by Economic Environment Services (park impact fees) of 22.7%, and retail sales and use taxes of 19.7%.

Sources	2016-2019	%
Retail sales/use taxes	\$1,494,212	19.7%
Economic Environment Services	\$1,718,465	22.7%
Interest and other earnings	\$12,348	0.2%
Interfund interdept misc	\$1,000,000	13.2%
Disposition of capital	\$0	0%

assets		
Transfers in	\$2,974,371	39.3%
Total	\$7,567,084	100.0%

Source: 2019 Operating Budget

Capital project expenditures

The total amount spent on Park & Recreation Department parks and facilities between 2016-2019 was \$13,048,250 that included revenues that may have been generated in prior years but expensed on projects during 2016-2019.

Project	2016-2019
Parks equipment	\$299,999
PRC building exterior	\$547,413
Pioneer Park Spray Park	\$30,200
Veterans Park Restroom	\$89,535
Riverwalk Trail future dvpt	\$668,441
Clarks Creek tennis court	\$110,010
Bradley Lake Trail linkage	\$280,000
Green City-Tree City USA	\$66,632
WMC study	\$16,806
PRC lighting retrofit	\$18,000
PRC/PAC equipment	\$15,543
PRC whirlpool replacement	\$40,000
Veteran's Park playground	\$35,000
Rainier Woods Dog Park	\$71,924
PRC tennis court surface	\$40,000
Clarks Creek dog park	\$15,043
Park land acquisition/dvpt	\$10,000
Rainier Park restroom	\$199,024
Riverwalk Trail phase VI	\$2,804
Van Lierop Park phase 1	\$3,074,577
Trail Loop improvements	\$110,000
Clarks Creek restroom	\$463,698
Parks restrooms painting	\$30,000
Pioneer Park restroom	\$650,000
PVSC turf and lights	\$5,912,864
PVSC general improvements	\$260,000
Total	\$13,048,250

Source: 2019 Operating Budget

The single largest project expenditures were for the turf and lighting improvements at Puyallup Valley Sports Complex (PVSC) of \$5,912,864 and the initial development of Van Lierop Park of \$3,074,577 that together accounted for 68.9% of all capital project expenditures.

Parks impact fees

The total amount spent on parks capital projects between 2005-2017 was \$8,870,566 of which

parks impact fees spent and will generate \$5,915,232 or 66.7% of the total.

Project	2005-2017
Riverwalk Trail phase II-VI	\$1,988,073
Van Lierop Park phase 1-2	\$110,513
Bradley Lake Park	\$942,160
Pioneer Park Spray Park	\$372,622
Veteran's Park	\$134,936
Land acquisition (Van Lierop)	\$2,260,000
PRC building exterior/gym	\$61,034
WMC study	\$13,972
Rainier Woods dog/restroom	\$31,924
Total	\$5,915,232

Source: 2019 Operating Budget

Revenue prospects - PROS public sources

The following options could be used to deal with future Puyallup PROS capital needs:

Washington State grants

Washington State, through the Resource Conservation Office (RCO - formerly the Interagency for Outdoor Recreation (IAC)) funds and administers a number of programs for parks and recreation, and non-motorized transportation and trails purposes using special state revenue programs.

- **Endangered Species Act (ESA)** - a Department of Ecology administered water quality program provides grants for up to 75% of the cost of water quality/fish enhancement studies. Referendum 39 monies can be applied to park and open space developments that propose to restore, construct or otherwise enhance fish producing streams, ponds or other water bodies.

- **Washington Wildlife Recreation Program (WWRP)** - provides funds for the acquisition and development of conservation and recreation lands. The Habitat Conservation Account of the WWRP program provides funds to acquire critical habitat, natural areas, and urban wildlife categories. The Outdoor Recreation Account of the WWRP program provides funds for local parks, state parks, trails, and water access categories.

- **Capital Projects Fund for Washington Heritage** - initiated on a trial basis in 1999, and since renewed, provides funds for the restoration and renovation projects for historical sites and buildings by local governments and nonprofit agencies. The Heritage Resource Center (HRC) administers the program.
- **Boating Facilities Program** - approved in 1964 under the state Marine Recreation Land Act, the program earmarks motor vehicle fuel taxes paid by watercraft for boating-related lands and facilities. Program funds may be used for fresh or saltwater launch ramps, transient moorage, and upland support facilities.
- **Aquatic Lands Enhancement Act (ALEA)** - initiated on a trial basis in 1985, and since renewed and expanded, uses revenues obtained by the Washington Department of Natural Resources from the lease of state owned tidal lands. The ALEA program is administered by the RCO for the development of shoreline related trail improvements and may be applied for up to 50% of the proposal.
- **Washington State Public Works Commission** - initiated a program that may be used for watercraft sanitary pump-out facilities.
- **Youth Athletic Facilities (YAF)** - provides grants to cities, counties, and qualified nonprofit organizations for the improvement and maintenance of existing, and the development of new athletic facilities. The Community Outdoor Athletic Fields Advisory Council (COAFAC) of the RCO administers the program.
- **Non-Highway & Off-Road Vehicle Activities Program (NOVA)** - provides funding to develop and manage recreation opportunities for users of off-road vehicles and non-highway roads. An allocation (1%) from the state Motor Vehicle Fuel Tax (MVFT) and off-road vehicle (ORV) permit fees fund the program. NOVA funds may be used for the planning, acquisition, development, maintenance, and operation of off-road vehicle and non-highway road recreation opportunities.
- **Firearms and Archery Range Recreation Program (FARR)** - provides funds to acquire,

develop, and renovate public and private nonprofit firearm and archery training, practice, and recreation facilities. The program is funded from a portion of the fees charged for concealed weapons permits.

Federal grants

Federal monies are available for the construction of outdoor park facilities from the National Park Service (NPS) Land and Water Conservation Fund (LWCF). The Washington State Resource Conservation Office (RCO) administers the grants.

- **NPS (National Park Service) grants** - usually do not exceed \$150,000 per project and must be matched on an equal basis by the local jurisdiction. The RCO assigns each project application a priority on a competitive statewide basis according to each jurisdiction's need, population benefit, natural resource enhancements and a number of other factors.

In the past few years, project awards have been extremely competitive as the federal government significantly reduced the amount of federal monies available the NPS program. The state increased contributions to the program over the last few years using a variety of special funds, but the overall program could be severely affected by pending federal deficit cutting legislation.

Applicants must submit a detailed comprehensive park, recreation, and open space plan to be eligible for NPS funding. The jurisdiction's plan must demonstrate facility need, and prove that the jurisdiction's project proposal will adequately satisfy local parks, recreation, and open space needs and interests.

Due to diminished funding, however, RCO grants have not been a significant source of project monies for city or other local jurisdictions in recent years.

- **TEA21 (Transportation Equity Act for the 21st Century)** - can be used to finance on and off-road non-motorized trail enhancements along major and minor arterial collectors roads or sometimes, within separate trail corridors. The program was adopted in 1993 and is administered by the Regional Transportation

Organization on behalf of the US Department of Transportation.

Applicants must demonstrate the proposed trail improvements will increase access to non-motorized recreational and commuter transportation alternatives.

- **National Recreational Trails Program (NRTP)** - is the successor to the National Recreational Trails Act (NRFTA). Funds may be used to rehabilitate and maintain recreational trails that provide a backcountry experience. In some cases, the funds may be used to create new “linking” trails, trail relocations, and educational programs.

- **Boating Infrastructure Grant Program (BIG)** - supports development and renovation of areas for non-trailer-able recreational boats over 26 feet, and related support elements on US navigable waters. Funds may be used to produce and distribute information and educational materials. The federal program compliments the state-funded Boating Facilities Program (BFP) administered for smaller vessels.

Environmental impact mitigation - subdivision regulations

Puyallup subdivision policies can require developers of subdivisions on the city to provide suitably designed and located open spaces, woodland preserves, trail systems, tot lots, playgrounds, and other park or recreational facilities. Such facilities may include major components of the park or recreational system that may be affected by the project's location or development.

Puyallup may also consider requiring developers provide acceptable long-term methods of managing and financing maintenance requirements. Attractive management systems could include:

- **Ownership by a private organization** - like a tennis, swimming or golf club, who assumes responsibility for all maintenance responsibilities and costs,
- **Ownership by a homeowners or common property owners association** - who may contract maintenance responsibilities and assess property owner's annual costs, or

- **Dedication of property** - to Puyallup or the Puyallup School District who assumes maintenance responsibilities using local city or school funds.

Puyallup should not accept title and maintenance responsibility unless the land or facility will be a legitimate park or recreation or open space element that may be supported using public financing. Puyallup may be contracted by any of the other agencies to provide or oversee a maintenance contract on the owner's behalf provided all Puyallup costs are reimbursed by an approved method of local financing.

Growth impact fees

Puyallup adopted a park growth impact fee in accordance with the Washington State Growth Management Act (GMA). A park impact fee applies to all proposed residential, commercial, and industrial developments in the city as a means of maintaining existing park, recreation, and open space levels-of-service (ELOS).

The ordinance estimates the impact each development project has on park, recreation, and open space facilities within the project's local service zone and makes provisions for setting aside the resources, including lands or monies, necessary to offset the project's local or neighborhood and community or regional facility impacts.

The dollar value of the project's park, recreation, and open space impact can be offset by the project developer of an amount equal to the combined facility acquisition and development costs that Puyallup would incur to maintain the same existing level-of-service (ELOS).

A developer may be allowed to choose any combination of land or cash mitigation measures including credit for any park or recreation facilities to be included within the project development. The Puyallup ordinance considers the following when determining the types of mitigation measures or development credits to be made available to the developer:

- **Will the facility** - be available to the public,

- **Have a designated owner** - responsible for continuing operation and maintenance (the owner may be a common property owner's association, school district or other agency), and
- **Correspond to and not exceed or vary from** - the types of park, recreation, and open space facilities that are being impacted (a developer could provide but should not be able to take full credit value for facilities for which there is no shortage, impact or local interest).

Land contributions can be accepted in lieu of monies if the lands will be suitable sites for future facilities. Land and monies accumulated under the proposed ordinance must be invested within a reasonable time of impact assessment or be returned to the contributing developer.

Puyallup conduct periodic program reviews with residents, user groups, school district, and other agencies to decide the most efficient and representative way of delivering the facilities mitigated by the ordinance. Alternative delivery methods include:

- **Acquisition of suitable sites** - in conjunction with other public or school facilities including title transfer if other public or school agencies enter into special agreements assuming development, operation, and maintenance responsibilities and costs,
- **Development of facilities** - on other public or school sites if other public or school agencies enter into agreements assuming future operation and maintenance responsibilities and costs, or
- **Any other alternative** - including development, operation or maintenance proposals by user groups or private concessionaires or developers that provide a viable facility in accordance with the park, recreation, and open space strategies outlined.

Facility user fees and charges

Puyallup could increase an array of special user fees, charges, and special assessments to pay facility operating and maintenance capital requirements. The proposals to recover more of recreation program costs could be augmented with additional or higher user fees on picnic shelters, athletic courts and fields, meeting rooms, and other facilities.

Puyallup could also increase the number of activities subject to user fees and charges and use the proceeds to purchase land, develop, operate, and maintain facilities where all costs are reimbursed by the revenue obtained. Essentially, Puyallup would become a facility developer/operator providing whatever facilities or services the market will support from user revenue.

User fees have and could be used to provide facilities for park and recreation activities whose profit margins are too low to sustain commercial operations or whose benefiting user group may extend beyond city boundaries. Possible user fee financed facilities could continue to include recreational vehicle parks and tent campgrounds, and any other facility where demand is sizable enough to warrant a user fee financing approach.

In essence, the market determines which facility's revenues equal costs, and thereby, which programs Puyallup would provide on a direct costs/benefit basis. To date, Puyallup user fee revenues provide a significant source of operating funds for recreational programs. While important, this source of finance will likely never pay full costs for all programs, or any operation, maintenance, or development costs.

Some programs designed for youth and family activities, may never generate fees large enough to finance full costs and will require Puyallup to determine to what extent the public benefits merit the subsidized fee revenues.

The user fee approach may also be difficult to impose on facilities that don't have readily identifiable or chargeable users - like some passive park or trail systems. The approach may be very responsive, however, for facilities and services that have an identifiable user group receiving a direct proportional benefit for the charge.

Special legislation – Real Estate Excise Tax (REET)

Local government representatives can seek state enabling legislation authorizing new or special revenue sources. Senate Bill 5972 (RCW 82.46) is an example of one possible legislative solution.

RCW 82.46 authorizes local governments to enact up to 0.25% of the annual sales for real estate for capital facilities. The Growth Management Act authorizes another or 2nd 0.25% for capital facilities. Revenues must be used solely for financing new capital facilities, or maintenance and operations at existing facilities, as specified in the capital facilities plan.

An additional option 3rd REET is available under RCW 82.46.070 for the acquisition and maintenance of conservation areas if approved by a majority of the voters of a county.

The first and second REET may be used for the following capital facilities:

- The planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, and storm and sanitary sewer systems, or
- The planning, construction, repair, rehabilitation, or improvement of parks and recreational facilities.

In addition, the second REET may be used for the following:

- The acquisition of parks and recreational facilities, or
- The planning, acquisition, construction, repair, replacement, rehabilitation, or improvement of law enforcement facilities, and the protection of facilities, trails, libraries, administrative and judicial facilities, and river and/or floodway/flood control projects and housing projects subject to certain limitations.

Like bonds, REET funds may not be used to finance operation and maintenance requirements.

Unlimited general obligation (GO) bonds

Puyallup may use voter referendums as a means of financing a larger portion of the capital improvement program, since unlimited obligation bonds are not paid from the property tax subject to the 1.0% limitation.

Voter approved capital improvements may be more representative of actual resident priorities than some other methods of validating capital expenditures, and will at the least, ensure referendum submittals provide widespread benefits.

However, bond revenue cannot be spent for maintenance and operational issues - and bond referendums must be approved by a margin over 60% of at least a turnout of 40% of the registered voters who participated in the last election.

General levy lid lift referendums

Proposition 747, the statutory provision limiting the growth of regular property taxes to 1.0% per year, can be waived by referendum approval of a simple (50%) majority of Puyallup's registered voters. Voters can be asked to approve a resetting of the property tax levy rate or of approving a special purpose limited duration (typically 6-9 years) dedicated property tax levy that would adjust the amount of revenue Puyallup can generate.

The new total revenue that can be generated by a resetting of the rate or of approving a special dedicated and limited duration levy would be subject to the same 1.0% limitation, however, and the total amount of revenue and the resulting property tax rate would start to decline again in accordance with the Proposition.

However, the adjusted rate and revenue could finance specific capital improvement projects - or programs that involve construction, maintenance, and operations aspects that a majority of the voters are willing to pay for under the adjusted rate or a specially approved levy.

The resetting of the rate can be permanent, subject to the provisions of Proposition 747, or temporary, where the rate is adjusted until a specific amount of revenue has been generated to finance a project or program - whereupon the rate reverts to the original or a specified amount defined in the referendum.

Metropolitan park district (MPD) (SB 2557)

In 2002, the state legislature authorized the establishment of metropolitan park districts (MPD) as special units of government that may be wholly independent of any involvement with a city, county, or any other local public agency or jurisdiction.

Metropolitan park districts may provide recreational facilities that are specific to the district's boundaries in return for the district residents' agreement to pay the special development, operation, and maintenance costs utilizing special financing devices.

Metropolitan park districts must be initiated by local government resolution or citizen petition following hearings on feasibility and costs studies of the proposed district's facility development or operation costs.

The proposal must ultimately be submitted for voter approval (50%) including all provisions relating to any special financing agreements. The voters must initially approve the formation of the district, and may designate existing elected officials, or a body appointed by existing elected officials or elect district commissioners or officers solely responsible for park and recreation policy.

Voters must also approve the establishment of **a continuous levy as a junior taxing district - compared with 3 year levies under a recreation service district** to provide maintenance, repair, operating costs, and facility acquisition and development projects.

Metropolitan park districts can be flexible and used to provide local or citywide recreational facilities in the same variety of custom service choices with the exception that the financing levy may be as a junior taxing district with a continuous levy.

The Tacoma Metropolitan Park District was established in 1909 and is the largest and oldest recreation park district in the State of Washington.

Revenue prospects – PROS private

Special use agreements

Special property agreements can often be used instead of property purchases to secure public use rights for land or property at no cost or a nominal fee, particularly where the possible public use is of benefit to the private landowner. Some forms of special use agreements can provide favorable tax benefits if the use agreement can be shown to have an assigned value.

Puyallup could expand the use agreement concept to include complete development, operation or maintenance responsibilities. Package lease agreements will usually provide more effectively maintained facilities than possible where Puyallup must staff specialized, small work crews.

Sometimes package lease agreements covering use and maintenance aspects may be the only way of resolving an equitable agreement with the private ownership. This may include trails on utility corridors where the ownership may prefer to control development and maintenance activities, and Puyallup may prefer to avoid any implied responsibility or liability for the utility worthiness that Puyallup's maintenance of a trail system could imply.

Public/private service contracts

Private market skills and capital may be employed in a variety of ways including the use of public/private services contracts where a private party can be contracted to operate and maintain a facility for a fixed fee cost. Service contracts can be very efficient where the activities are small, scattered in location, seasonal, expert or experimental. Service contracts are also relatively easy to initiate or terminate if area demand fails to provide sufficient use or revenue to justify continued operation.

Service contracts may be very flexible and can include agreements with the county, school district or local user groups who can or would be interested in sustaining the activity on a subsidized or sweat-equity basis in exchange for the facility.

Public/private concessions

Puyallup could lease a portion of a site or facility to a private party in exchange for a fixed fee or a percentage of gross receipts. The private operator assumes operation and maintenance responsibilities and costs in exchange for a profit. For certain types of facilities, such as enterprise fund account facilities like a golf course, campground, marina, indoor tennis courts, or community center Puyallup's portion of the profits may be used to pay facility development and/or operation and maintenance costs at the same or for similar facility developments.

Puyallup may save considerable monies on concessions where the activities are specialized, seasonal, experimental or unproven. Concessions can be easily initiated, provide direct user benefit/cost reimbursements and relieve Puyallup of a capital risk should market or user interest fail to materialize to a least break-even levels.

Concessionaires could operate a wide variety of park and recreational facilities including boating and bicycle rentals, special group and recreational vehicle campgrounds, athletic field and court facilities, and swimming pools and beaches, among others.

Public/private joint development ventures

Puyallup can enter into an agreement with a private or public developer to jointly own or lease land for an extended period of time. The purpose of the venture would be to allow the development, operation, and maintenance of a major recreational facility or activity in exchange for a fixed lease cost or a percentage of gross receipts.

The developer assumes development, operation, and maintenance responsibilities, costs, and all market risks in exchange for a market opportunity providing a profitable return not otherwise available. Puyallup realizes the development of a facility not realized otherwise in exchange for a low minimum capital return and no or very little capital risk.

Joint development agreements represent an ultimate benefit/cost resolution that may also provide public revenue that Puyallup could use

for other development opportunities. Examples include the possible joint development on Puyallup lands of recreational vehicle campgrounds, seminar retreats, special resorts, swimming pools and water parks, golf courses, and gun and archery ranges, among others.

Self-help land leases

There are instances where an activity is so specialized in appeal or of a service area so broad in scope that it cannot be equitably financed using general public funds. Specialized user groups should be provided options for developing or maintaining facilities in ways that account for equitable public cost reimbursements.

Examples include the use of land leases where Puyallup may lease land at low or no cost where a user group or club assumes responsibility for the development, operation, and maintenance of the facility. The club could provide volunteer help or use club finances to develop, operate and maintain the facility as a means of meeting user benefit/cost objectives.

Land lease agreements could accommodate organized athletics like soccer, baseball, football, softball and rugby; or very specialized facilities like shooting ranges, archery fields, OHV trails, and ultra-light aircraft parks, among others.

Self-help contract agreements

Puyallup can purchase land, develop, operate, and maintain a specialized facility under a negotiated contract agreement where a special interest group agrees to defray all costs in addition to or in lieu of a user fee as a means of meeting user benefit/cost objectives. The agreements can be quite flexible and could contract the city, school district, the user group, another public agency or a private operator to be developer/operator.

Contract agreements could accommodate a range of more expensive special purpose facility developments including high quality athletic competition facilities for league organizations; and specialized facility developments like shooting ranges and OHV trail systems, or historical or children's museums, or railroad train excursions when and where the user

organization can provide financial commitments.

General funding strategies

Using the strategies described above, funding sources should generally be matched to specific needs to avoid duplication and take advantage of each fund's specific possibilities. For example:

Program services

Fees and charges should be used to finance program services to the maximum extent possible and practical to provide cost/benefit equities and efficiencies. Property tax levy funds should be used to cover shortages where fees cannot be readily collected, as in most special events, or where fees may not be easily raised to cover all operating costs for programs Puyallup deems to have special social benefits to the district.

Facility operation, maintenance, and minor construction

Property tax levy funds should be used to pay operation and maintenance costs for facilities and activities that cannot be financed with fees and charges or financed with other funding methods. Property tax levy funds are flexible and can be adjusted to meet annual programming variations or priorities.

Where appropriate, maintenance and operation funds for facilities that are impacted by urban growth should be reimbursed or provided by Puyallup and the Puyallup School District subject to the pending resolution of an inter-local agreement on planning and services.

The funds collected from the excise tax on real estate sales (REET) should be used to finance minor construction improvements to existing properties. The money should also be used to help purchase sites when opportunities arise that cannot await other, less flexible funding methods. Like property tax levy funds, the monies collected from REET are flexible and can be adjusted to meet annual programming needs or sudden changes in priorities or opportunities.

Recreational facility development

Recreational facilities, athletic fields in particular, are important to Puyallup's programs but satisfy relatively small proportions of the population compared with parks and trails.

Bonds, levies, and other fixed forms of financing should be used to pay for the development of parks, trails, and other facilities that residents assign high priorities.

Recreational facilities with low to moderate priorities should be financed with property tax levy funds, REET, and other more flexible sources of financing.

Puyallup should investigate the possibility of implementing a wide range of joint recreational facility developments with the Puyallup School District. Such ventures could finance acquisition and development costs using open space and school facility development bonds, or conservation futures and REET - and Puyallup could finance operating and maintenance using service charges and property tax levy funds.

Joint venture agreements could better match costs/benefits with users, avoid duplication, save cost, increase service, and allow each agency to make the best use of funds.

Parks, natural areas and trail development

Parks and trails benefit the largest percentage of the population and will probably be easier to obtain voted bond or property tax levy issues for than other more specialized uses. General obligation bond or special property tax levy packages could finance the high priority conservancies and trail acquisition and development proposals contained within the development plan chapter of this document.

When necessary and appropriate, Councilmanic bonds could be used to purchase sites when opportunities require fast action, or to match possible Washington State RCO state or federal grants for park and trail developments.

Special developments

Some proposed projects represent unique facilities that may not be easily financed with conventional funding methods. Puyallup should explore the opportunities that may be available for the development and funding of joint

public/private facilities with private property owners or developers.

Joint ventures could save costs, reduce program requirements and provide city residents services and facilities not available otherwise.

Growth impact fee mitigation

Continued residential developments within Puyallup's service area will severely stress existing Puyallup facilities and services. Consequently, Puyallup should institute growth impact fee mitigation measures in accordance with the Washington Growth Management Act to preserve unique sites and require land developers to help finance facility developments offsetting project impacts.

Financial strategies 2020-2026

An Puyallup financial strategy for the next 6-year period (2020-2026) must generate sufficient revenue to provide recreational program services, maintain and renovate facilities, and implement priority projects chosen from the 20-year (CFP) capital facility program.

Three alternative financial strategies illustrate the choices available Puyallup under an integrated funding strategy. The strategies combine possible scenarios concerning general funds from property taxes, recreation program cost recovery, parks growth impact fees, REET, and approval of a bond or property tax levy lid lift.

The forecasts are conservative, based on the average trends indicated in capital facility program fund expenditures by Puyallup during the 2016 budgeted year but are adjusted to account for expected increases in the tax and revenue base valuations over the 6-year period.

This scenario **would finance \$53,710,260** in combined park administration, recreation programs, park maintenance, park deferred repairs and replacements, and proposed level-of-service (PLOS) facility improvements over the 6-year period with:

Proposed 6-yr expenditures

Administration	\$ 2,349,537
Recreation programs	7,239,005
Facilities	16,378,738
Maintenance	15,290,262
Repair & replacement (R&R)	5,825,826
PLOS land and facility addns	6,626,892
Total	\$ 53,710,260

Proposed 6-yr revenues

General Fund allocation	\$ 37,671,231
Recreation cost recovery (24%)	9,901,810
Park impact fee (\$2,507/person)	11,232,312
REET 2 allocation (10%)	680,655
Property tax levy	(6,095,134)
Total	\$ 53,710,260

Annual cost for tax levy

Per median \$278,900 value	\$(8.33)
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- **General Funds property tax** - assuming that the annual revenue per year as a result of proposition 747 or the 1% tax limitation would remain relatively constant,
- **Recreation program cost recovery** - would remain an average 24% over all programs and pool operations,
- **Puyallup park impact fee** - would be used to capture \$2,057 cost per person of maintaining Puyallup's existing level-of-service (ELOS) standards through additional population increases equal to \$5,142 per dwelling unit where the typical unit averages 2.50 residents,
- **Puyallup Real Estate Excise Tax (REET)** - which captures REET 2's \$0.00125 per \$1.00 of sales value would be utilized 10% for park and recreation purposes,
- **Supplemental special purpose (limited duration) or property tax levy lid lift** - would not be sought to finance remaining costs necessary to realize combined administration, recreation programs, swimming pool operations, park maintenance, deferred repair and replacement costs, and new land acquisitions and facility developments necessary to realize Puyallup's portion of the combined proposed level-of-service (PLOS) standard equal **to an annual property tax levy savings of \$(8.33) per year for 6 years** for a median house value of \$278,900.

Financial strategies 2020-2040

An Puyallup financial strategy for the next 20-year period (2020-2040) must generate sufficient revenue to provide administration, recreation programs, park maintenance, renovate facilities, and implement priority projects chosen from the 20-year (CFP) capital facility program.

The same 3 alternative financial strategies defined under the 6- year or 2016-2021 strategy illustrate the choices available Puyallup under an integrated funding strategy. The 20-year strategies combine the same possible scenarios concerning recreation program cost recovery, growth impact fees, REET, and approval of a property tax levy lid lift.

Total expenditures for the 20 year or 2016-2035 time periods would be \$334,618,237 including Puyallup's \$28,420,420 of the proposed level-of-service (PLOS). Revenue totals under the 3 alternatives would also be \$334,618,237 assuming:

This scenario **would finance \$206,457,098** in combined park administration, recreation programs, park maintenance, park deferred repairs and replacements, and Puyallup's share of proposed composite level-of-service (PLOS) facility improvements over the 20-year period with:

Proposed 6-yr expenditures

Administration	\$ 9,395,836
Recreation programs	28,948,892
Facilities	65,498,827
Maintenance	61,145,991
Repair & replacement (R&R)	19,400,000
PLOS land and facility addns	22,067,552
Total	\$ 206,457,098

Proposed 6-yr revenues

General Fund allocation	\$ 134,821,103
Recreation cost recovery (24%)	39,597,491
Park impact fee (\$2,507/pers)	29,924,031
REET 2 allocation (10%)	4,082,924
Property tax levy	(3,255,684)
Total	\$ 206,457,098

Annual cost for tax levy

Per median \$278,900 value	\$(0.14)
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- **General Funds property tax** - assuming that the annual revenue per year as a result of proposition 747 or the 1% tax limitation would remain relatively constant,
- **Recreation program cost recovery** - would remain at an average 24% over all programs and pool operations,
- **Puyallup park impact fee** - would be used to capture \$2,057 cost per person of maintaining Puyallup's existing level-of-service (ELOS) standards through additional population increases equal to \$5,142 per dwelling unit where the typical unit averages 2.50 residents,
- **Puyallup Real Estate Excise Tax (REET)** - which captures REET 2's \$0.00125 per \$1.00 of sales value would be utilized 10% for park and recreation purposes,
- **Supplemental special purpose (limited duration) or property tax levy lid lift** - would not be sought to finance remaining costs necessary to realize combined administration, recreation programs, swimming pool operations, park maintenance, deferred repair and replacement costs, and new land acquisitions and facility developments necessary to realize Puyallup's portion of the combined proposed level-of-service (PLOS) standard equal **to an annual property tax levy savings of \$(0.14) per year for 20 years** for a median house value of \$278,900.

Implications

Alternatives 1-3 are all feasible for a 6 and 20-year Puyallup financial strategy to realize the combined administration and operations, repair and replacement (R&R), and proposed level of service (PLOS) projects outlined in this plan. A choice between the alternatives depends on how City Council would prefer to balance allocations between the General Fund, recreation cost recovery, park impact fees, REET 2, and a property tax levy lid lift or levy.

If the amount of money provided from the General Fund is **higher**, then the amounts that must be generated from recreation program cost recovery, growth impact fee assessments, REET 2 allocations, and a special duration property tax levy may be lower.

Conversely, if the amount of money provided from the General Fund is **lower**, then the amounts to be generated from recreation program cost recovery, growth impact fee

assessments, REET allocations, and a special duration property tax levy must be higher.

Capital facility program (CFP)

Repair & Replacement (R&R) Projects 2020-2026

	Cost
Clarks Creek Tennis Court improvements	\$400,000
Wildwood Park Ballfield parking	\$100,000
Parks equipment replacement	\$290,000
Puyallup Recreation Center/Activity Center (PRC/PAC) equipment replacement (cardio and tables)	\$20,000
War Memorial Center (WMC) AE study and rehabilitation	\$50,000
Green City (Tree City USA, Arbor Day, WCC work crews)	\$180,000
Bradley Lake Park outlets	\$50,000
PRC building exterior	\$675,000
Manorwood Park improvements	\$75,000
Skatepark improvements	\$40,000
Wildwood Park parking lot lighting	\$50,000
Veteran's Park irrigation	\$60,000
Clarks Creek South playground replacement	\$130,000
Sam Peach Park playground replacement	\$125,000
Puyallup Activity Center (PAC) air conditioning	\$
Total	\$

PLOS acquisitions and developments projects 2020-2040

	Cost
Riverwalk Trail Phase V	\$1,000,000
Van Lierop Park Phase 2	\$600,000
Bradley Lake Park outlets	\$36,928
Handcarry boat access - 11th At, 4th At, East Main, N Levy Rd, SR-512 Bridge, Veteran's Park, WSDOT weigh station	\$351,818
Bradley Lake Park - boat platform, dog park, picnic shelter, skateboard dots	\$188,555
Brown Community Garden - dog park, playground	\$48,555
Clarks Creek Park - skate dots, dog park amenities	\$48,555
Grayland Park - picnic shelter, spray park	\$318,263
Loop Trail Network - on and off-road extensions	\$556,514
Puyallup Recreation Center - gym, indoor soccer, 2 tennis courts	\$5,680,000
Rainier Woods Park - picnic shelter	\$118,263
Old City Dump - acquisition with dog park with amenities	\$1,713,195
Sam Peach park - picnic tables and shelter	\$138,263
SE Neighborhood Park - land, sport court, picnic tables, shelter, trail	\$1,101,730
Silver Creek Restoration Site - picnic tables	\$20,000
SW Neighborhood Park - land, sports court, picnic tables, shelter, trail	\$1,101,730
Van Lierop Park - garden, dog park with amenities, trail, picnic tables and shelter, playground, restroom, skate dots, pump track, 2 soccer turf lighted, 4 baseball overlays, 2 tennis courts lighted	\$8,500,128
War Memorial Center - class/meeting rooms, fitness center	\$1,810,000
Wildwood Park - dog park with amenities, picnic tables, playground	\$291,291
Total	\$22,067,552