City Council Work Session

448 E 1st Street, Room 190 Salida, Colorado 81201
July 14, 2025 at 6:00 PM

Agenda

Please register for City Council Work Session https://zoom.us/webinar/register/WN_AIrC-BsIRNiigokU1E5K4w
After registering, you will receive a confirmation email containing information about joining the webinar. To watch live meetings:
http://www.youtube.com/@cityofsalidacolorado

Discussion Items

1. Role of Treasurer Discussion

2. Financial Sustainability Strategy – Final Report

Adjourn

Individuals with disabilities needing auxiliary aid(s) may request assistance by contacting the City Clerk at 448 E. 1st Street, Ste. 112, Salida, CO 81201, Ph.719-530-2626 at least 48 hours in advance.

CITY COUNCIL WORK SESSION MEMO

DEPARTMENT	PRESENTED BY	DATE
Administration	Christy Doon - City Administrator	July 14, 2025

AGENDA ITEM

Role of Treasurer

BACKGROUND

The two Finance Committee-appointed Council members requested staff research this specific topic, noting that "Staff often struggles with understanding how best to incorporate the direction of an elected Treasurer who dies not function as a deeply engaged financial officer performing any of the accounting work within the City."

The City of Salida is one of eleven (11) Statutory Cities in Colorado. This classification brings with it a number of unique requirements, not found in statutory towns or home-rule cities. Two of these requirements, unless voted on by the electorate, are an elected Clerk and an elected Treasurer. In 2018 the City electorate voted to change the Clerk's position to one of an appointed official and retained the status of the Treasurer as an elected position.

Staff reached out to the other statutory cities and found varying aspects of the clerk and treasurer roles.

Municipality	Elected Treasurer?	Duties
Brush! (5,224)	Appointed Clerk/Treasurer	Signs checks and other legal documents. Check and balance for Finance Director.
Cripple Creek (1,117)	No. Finance Director is hired by the City Administrator	N/A
Florence (3,862)		
Fort Lupton (9,447)	Mayor appoints one of the Council Members as the Treasurer (like Mayor ProTem)	No additional duties. Could meet with the finance department separately, but all information is shared with entire council
Idaho Springs (1,708)	Elected Clerk and Treasurer combined	"Essentially a ceremonial position"
Las Animas (2,374)	Elected Clerk and Treasurer combined	Full-time position
Leadville (2,628)	Yes	
Rocky Ford (3,819)		
Salida (5,900)	Yes	See below
Victor (364)	Yes, however the position is not filled	
Walsenburg (3,085)	Elected Clerk and Treasurer combined	"They are expected to perform the roles of a traditional hired position. This has led to substantial instability and financial issues – they are trying to hire a finance

CITY COUNCIL WORK SESSION MEMO

DEPARTMENT	PRESENTED BY	DATE
Administration	Christy Doon - City Administrator	July 14, 2025

		director, but it has always created confusion."

Below are the duties listed for the Treasurer in the Municipal Code along with the corresponding responsibilities of the Finance Director.

Treasurer	Finance Director
The City Treasurer may in the performance of duties rely upon City staff for assistance and delegate such functions as are deemed advisable provided that the City Treasurer remains responsible for ensuring that statutory duties are fulfilled. The City Treasurer shall coordinate any desired work of City staff through the City Administrator.	The Finance Director is responsible for all financial record-keeping, budgeting and reporting required under Colorado Revised Statutes (C.R.S.) and the Salida Municipal Code (SMC). Provide assistance to the City Administrator on financial and risk management issues.
The City Treasurer shall review and report to the City Council regarding all monthly, quarterly and annual financial statements prepared by City staff.	Analyzes financial data; prepares and publicly presents monthly, quarterly and annual financial reports including routine updates and ad hoc reports, as needed.
The City Treasurer shall review and report to the City Council accounting of revenues and expenditures of the City, including revenue trends, economic analyses and trends, progress reports on scheduled activities, and other matters deemed appropriate by the City Council.	Performs a variety of complex supervisory, professional, administrative and technical accounting and finance functions in maintaining the fiscal records and systems of the City. Coordinates the City's activities relating to billings, revenue collections, vendor payments, payroll and related taxes, general ledger accounting, financial reporting, budgeting, debt management, and investments.
The City Treasurer shall attend all City Council work sessions and regular meetings and be recognized as needed on matters of financial importance and impact to the City.	Communicates with City Council, City staff and residents, both orally and in writing, on matters of importance to the City and City Council.
The City Treasurer shall act as the chairperson of the City's Finance Committee and shall coordinate the activities of the Finance Committee, including monitoring the preparation and implementation of the City's Annual Budget and Annual Audit.	Prepares the annual budget in compliance with the Colorado Budget Law and within City Administrator and City Council guidelines, including the development of annual operating and capital improvement plans. Provides and coordinates support work for development of the City's annual audit in compliance with Colorado Revised Statutes and the Salida Municipal Code.

CITY COUNCIL WORK SESSION MEMO

DEPARTMENT	PRESENTED BY	DATE
Administration	Christy Doon - City Administrator	July 14, 2025

REQUESTED DIRECTION FROM COUNCIL

City staff appreciate the service and dedication of the current and past elected Treasurers and recognize the historical significance of this role in our community. At the same time, staff recommend that Council consider placing a measure on the ballot to transition the Treasurer from an elected to an appointed position.

This recommendation is based on operational considerations, including alignment with modern best practices, improved integration with City management, and the ability to ensure specific professional qualifications for the role. Staff fully recognize that the authority to make this decision lies with the Council and, ultimately, the voters. Our intent is not to reflect on the performance of any individual, but to propose a structural change aimed at enhancing long-term organizational effectiveness and accountability.

CITY COUNCIL WORK SESSION MEMO

DEPARTMENT	PRESENTED BY	DATE
Administration	Christy Doon - City Administrator	July 14, 2025

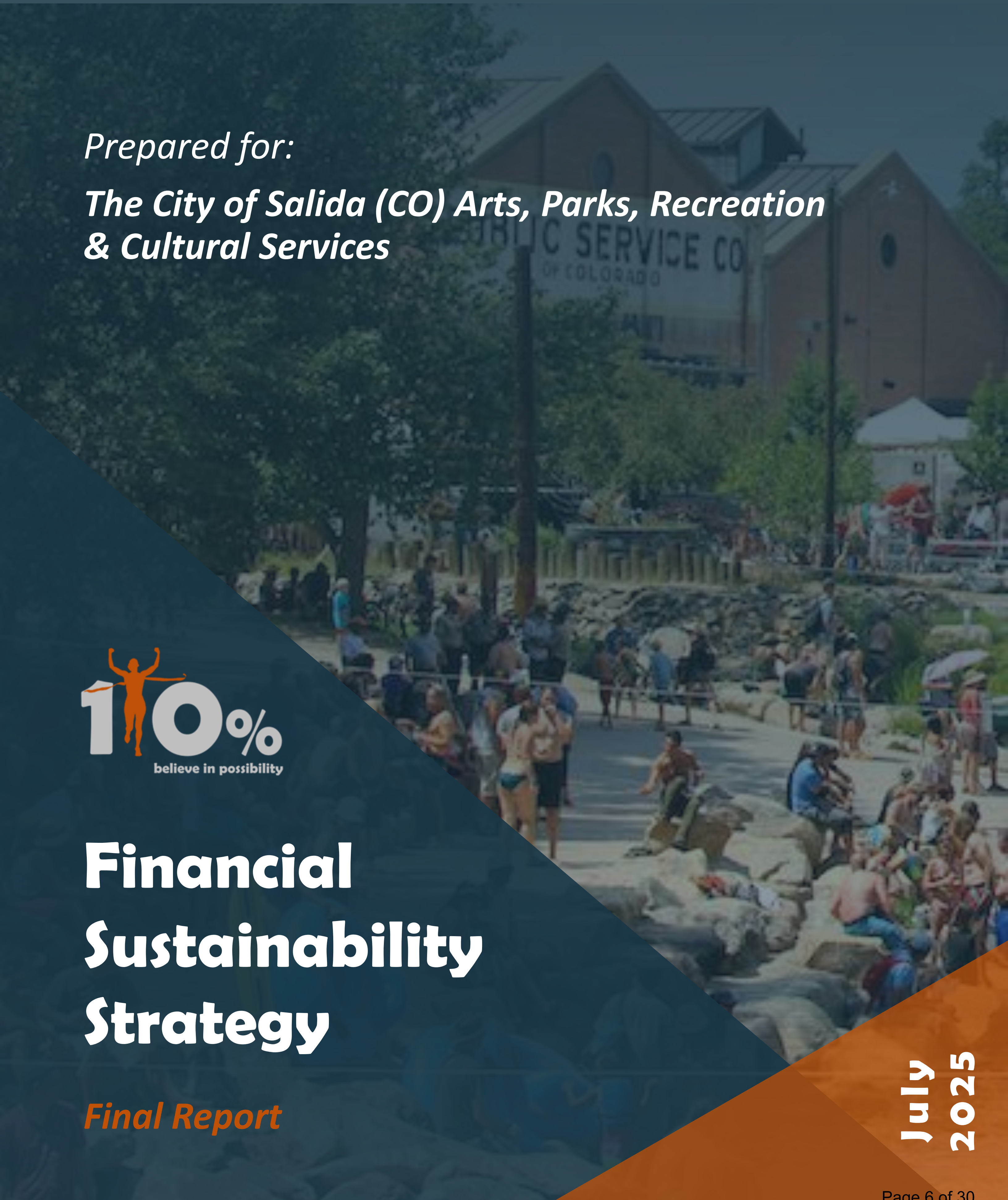
AGENDA ITEM
Financial Sustainability Strategy – Final Report

BACKGROUND
The City engaged 110% to assist with a Financial Sustainability Strategy, specifically focused on services provided in the areas of arts, parks, recreation and cultural services. Throughout the process, we held meetings with City Council, PROST, Public Arts Commission, individual theater and other performing arts groups and staff.

The final report provides recommendations for the City to become increasingly financially sustainable, balancing the needs of the community and the needs of the City as an organization.

REQUESTED DIRECTION FROM COUNCIL
Staff is requesting direction from Council regarding the viability of the proposed recommendations:

- Should staff follow the recommendations set forth in the report?
- What timeline should staff follow to implement the recommendations?



Prepared for:

The City of Salida (CO) Arts, Parks, Recreation & Cultural Services

110%
believe in possibility

Financial Sustainability Strategy

Final Report

July 2025

What's Inside
Your Final Report

We are pleased to submit the following *Financial Sustainability Strategy Final Report* to the City of Salida Arts, Parks, Recreation & Cultural Services. This report provides a comprehensive review of the Financial Sustainability Strategy project.

The pages that follow include an overview of the process, summary of the methodology and project deliverables.

City of Salida Arts, Parks, Recreation and Cultural Services Financial Sustainability Strategy

High-performing organizations seek out and embrace responsible financial and service management practices. They actively understand the cost of doing business, identify cost savings, seek out partnerships that have reciprocal benefits, and divest of services that do not align with mission or waste resources. They also seek to generate revenues when and where appropriate leading to reinvestment in important and often underfunded services and infrastructure while lessening pressure on taxpayer resources. Ultimately, these organizations possess a financial sustainability philosophy that provides a foundation from which all investment and spending decisions, and funding strategies are built.

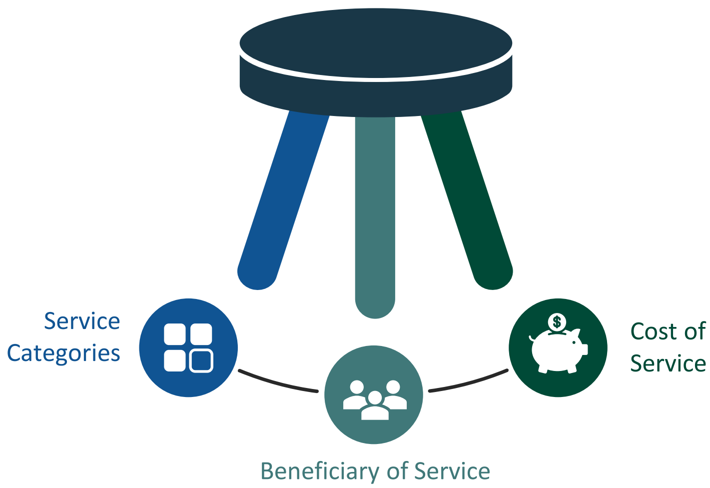
The City of Salida Arts, Parks, Recreation and Cultural Services (APRC) chose to engage in the development of a Financial Sustainability Strategy to prepare and equip their team with solid financial management competencies, compel them to use data to inform decisions and cultivate fiscal responsibility at all levels of the agency.

Parks & Reconomics©

The Financial Sustainability Three-legged Stool illustration builds on the philosophy of Parks and Reconomics© - how parks, recreation and leisure service organizations manage finite financial resources.

The Salida APRC embraced this charge and the exercise of creating a financial sustainability strategy for its services by following these principal steps.

Tax Use/Revenue Enhancement Philosophy



Beneficiary of Service

The development of categories which include services that are alike in "purpose" is important when it comes to justifiable and equitable allocation of subsidy, cost recovery levels, and assignment of budget and general ledger lines to account for a category's fiscal performance.

The benefits of this type of approach are two-fold:

1. Categorizing by "type of service" or "likeness of service" discourages attempts to determine fees and charges (and therefore cost recovery decisions) based upon special interests, age-based services, or individual values.
2. It is inefficient for the City to determine cost recovery expectations by each individual service including facility, activity, or event

Salida APRC provides many services annually to the community. The service categories on the beginning at the bottom of this page represent the City's service menu and include category definitions as well as example services.

Service categories are listed in order from those perceived to be Common Good Services (#1) to those seen as providing a more Exclusive Benefit (#11) as ranked by City Council, Parks, Recreation, Open Space, Trails (PROST) Advisory Board and Arts Commission representatives as well as City staff.

Common Good Services or cause and purpose driven services intend to impact social, economic, and environmental issues and needs and align with the fundamental purpose and mission of Salida APRC. Typically, there are no like services provided by the non-profit/Non-Governmental Organizations (NGO) or private sectors.

Exclusive Benefit Services or specialized services, intend to serve personal interests. Typically, there is competition with the non-profit/ Non-Governmental Organizations (NGO) and private sectors which offer like services.

Common Good Services (justification for greater subsidy investment)

- Community building
- Provides accessibility to marginalized/under-represented populations
- Broad appeal to a wide audience
- Services contribute to greater equity, cultural awareness, and make EVERYONE's life better

Exclusive Benefit Services (justification for greater cost recovery expectation)

- Individualized, special interest
- Requires higher competency/ability level to participate
- Specialized activities
- Individualized services are often accessible and/or available outside of the system

Salida APRC Service Categories

1. Non-monitored Access
Self-directed activity in parks, open spaces and other community common areas which does not include supervision or oversight by staff and/or volunteers. *Examples: Parks, Playgrounds, Sculpture Gardens, Outdoor Sport Courts, Trails, Public Art, Splash Pad, Skate Park*

2. Community Events
Large-scale events that typically occur annually and intend to enhance civic pride, bringing the broader Salida community together. These services are designed so that age, ability/skill, and/or family composition, do not limit interest or participation. *Examples: Halloween Events, Summer Concert Series, ArtWalk, First Fridays, Chalkfest*

3. Monitored Access
Self-directed activities which do not require registration or instruction but do include supervision or oversight by staff and/or volunteers. *Examples: Aquatic Center Open Swim, Paquette Gallery Art Exhibits*

4. Learn to Level Activities
Classes, clinics, workshops, and other led and/or instructed activities designed to introduce participants to a new skill, and/or enhance self-sufficiency and personal development through education. *Examples: Art Camp, Intro to Bicycling, Learn to Swim, Water Safety Instructor Course (WSI), CPR Classes, Babysitting Class*

5. Specialized Events
Events designed for a limited target market, market niche, and/or specific interest. *Examples: Touch a Truck, Underwater Egg Hunt, Sip and Paint, Heart of the Rockies Rampage, FIBArk Land Races*

6. Competitive Activities
Activities that are competitive in nature (self-creation of teams/entrants with the purpose of competing with others and "winning") or designed for advanced skill-building beyond what a beginner or novice would be expected to do. *Examples: Dodgeball League, Volleyball League, Basketball League*

7. Permits & Rentals - Public
Park and facility rentals permitting external users or user groups use of publicly owned common spaces and places with the intent to provide unrestricted access to participating in activities for community members and visitors. *Examples: 4th of July, Parade of Lights, Rotary Holiday Park, FIBArk Festival, Performances, Sports Field/Court Rentals*

8. Personalized Activities
Individualized classes, clinics, workshops, and other led and/or instructed activities offered in a private setting to meet the special interests of individuals and small groups so they may acquire or enhance skills. *Examples: Private Swim Lessons, Private Art Lessons, Private Skateboarding Lessons, Adult Coached Workouts*

9. Equipment & Supplies Rentals
Equipment rentals for individual or group use at various facilities, parks, and/or community events. *Examples: Linens, A/V Equipment, Lockers, Sports Equipment, Cones, Barricades, Event Fencing*

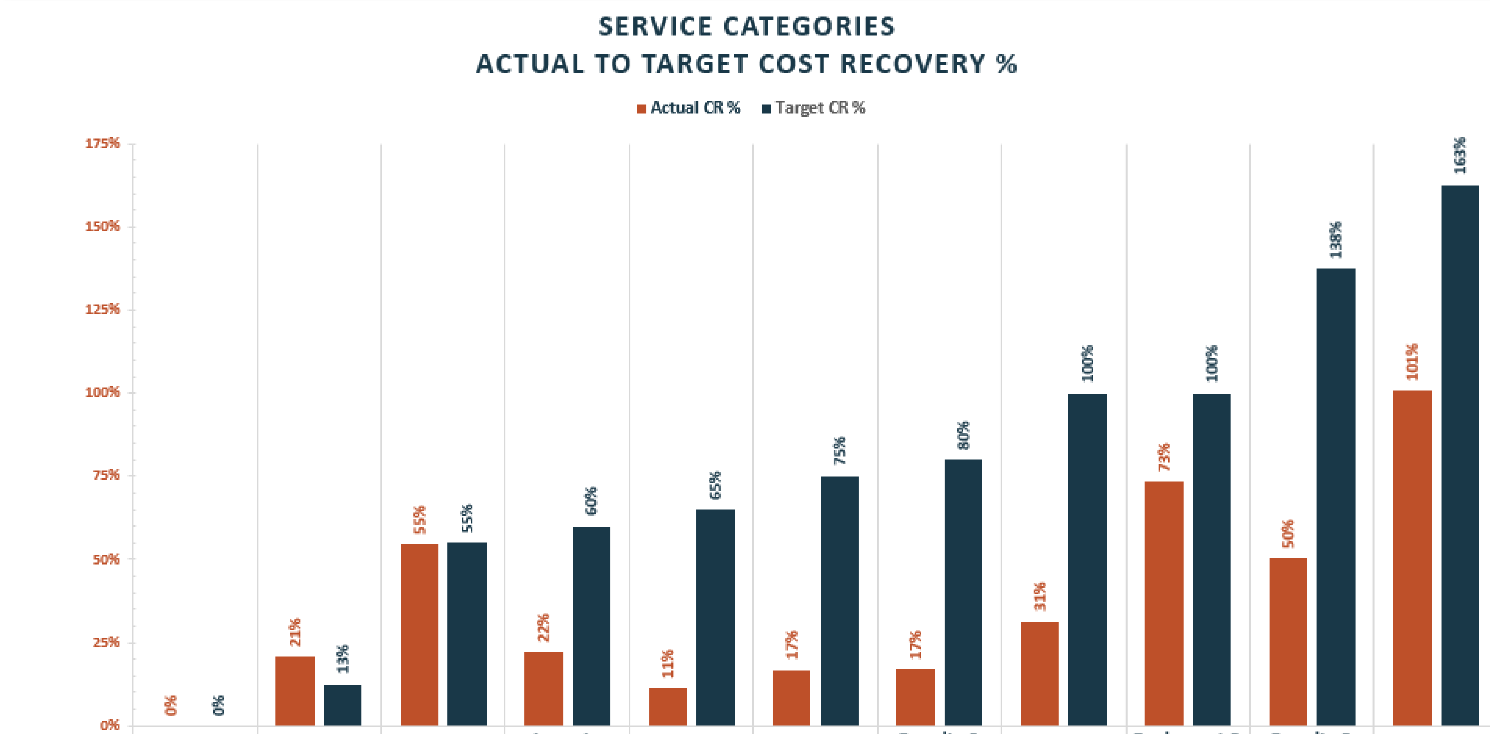
10. Permits & Rentals – Private
Park and facility rentals permitting external users or user groups exclusive use of publicly owned common spaces and places. These permits and rentals include by invitation only events and the activity hosted does not afford the general public access to the activity for which the space/place is permitted or rented. *Examples: Weddings, Banquets*

11. Resales
Consumable and non-consumable goods for purchase at various facilities. *Examples: Concessions Items (Food And Beverages), Swim Diapers, Towels, Inflatables, Swim Accessories*

All Service Categories include services managed by Salida APRC except for both Permits & Rentals categories which represent services provided and managed by external individuals and/or organizations.

Cost-of-Service Analysis

Completion of an operational cost-of-service analysis allowed Salida APRC to understand its cost of doing business, ultimately revealing each service's cost recovery and subsidy investment level. Operational revenues (fees and charges, sponsorships, grants, donations), direct costs (expenses associated with the delivery of a service; without the service, the cost would not exist) and indirect costs (expenses that would exist with or without the provision of any one service) that the City provided were captured and attributed to all services as part of this work, providing several insights that would inform the design and development of the Salida APRCS's Financial Sustainability Strategy.



	Open Access	Community Events	Monitored Access	Learn to Level Activities	Specialized Events	Competitive Activities	Permits & Rentals - Public	Personalized Activities	Equipment & Supplies - Rentals	Permits & Rentals - Private	Resales
Actual CR %	0%	21%	55%	22%	11%	17%	17%	31%	73%	50%	101%
Target CR %	0%	13%	55%	60%	65%	75%	80%	100%	100%	138%	163%

Process

The consulting team worked closely with the Salida APRC team to ensure all expenses and services were identified, and to develop meaningful divisions, facility, and park areas to facilitate the appropriate attribution of expenses to services. The result is a clear picture of the total cost of service guiding the development of cost recovery/subsidy investment goals.

Cost-of-Service Analysis

Results

Results of the analysis provide a comprehensive review of fiscal year 2024, encompassing January 1 to, December 31, 2024. The full results from the analysis and interactive features are available in the *Cost-of-Service Results* excel file provided separately. Selected results* from the analysis are included below.

*For detailed results categorized by **sub-service areas,** please refer to the appendix section at the end of this report.

Jump to Sub-Service Categories

Summary of Results by Service Category

Service Category	Stats		Expenses				Subsidy	Cost Recovery
	Participations/ Quantity Sold	Total Revenue	Direct - Service	Direct - Facility	Indirect	Total Expense	Subsidy Amount	Cost Recovery %
Community Events	9,833	$ 41,555	$ 128,980	$ 16,661	$ 54,574	$ 200,215	$ 158,659	21%
Monitored Access	30,954	$ 482,241	$ 331,741	$ 311,164	$ 240,906	$ 883,810	$ 401,569	55%
Learn to Level Activities	10,904	$ 88,485	$ 202,444	$ 89,050	$ 109,227	$ 400,721	$ 312,236	22%
Specialized Events	504	$ 14,919	$ 84,157	$ 10,980	$ 35,649	$ 130,786	$ 115,867	11%
Competitive Activities	15,741	$ 44,231	$ 131,740	$ 59,956	$ 71,831	$ 263,528	$ 219,297	17%
Permits & Rentals - Public	14,319	$ 35,476	$ 65,241	$ 86,882	$ 57,003	$ 209,127	$ 173,651	17%
Personalized Activities	122	$ 9,497	$ 18,284	$ 3,744	$ 8,254	$ 30,282	$ 20,785	31%
Equipment & Supplies - Rentals	1	$ 2,686	$ 2,658	$ 3	$ 997	$ 3,659	$ 973	73%
Permits & Rentals - Private	21,660	$ 241,642	$ 230,933	$ 117,746	$ 130,655	$ 479,334	$ 237,692	50%
Resales	48	$ 164,260	$ 118,389	$ 154	$ 44,420	$ 162,962	$ (1,298)	101%
Total by Service Category	**104,086**	**$ 1,124,993**	**$ 1,314,567**	**$ 696,340**	**$ 753,516**	**$ 2,764,423**	**$ 1,639,430**	**41%**
Open Access	-	$ -	$ -	$ 701,993	$ 263,047	$ 965,040	$ 965,040	0%
TOTAL	**104,086**	**$ 1,124,993**	**$ 1,314,567**	**$ 1,398,333**	**$ 1,016,563**	**$ 3,729,463**	**$ 2,604,471**	**30%**

Summary of Results by Service Area

Service Area	Stats		Expenses				Subsidy	Cost Recovery
	Participations/ Quantity Sold	Total Revenue	Direct - Service	Direct - Facility	Indirect	Total Expense	Subsidy Amount	Cost Recovery %
Aquatics Admissions	30,926	$ 510,475	$ 354,395	$ 311,321	$ 249,453	$ 915,169	$ 404,694	56%
Aquatics Programs	7,894	$ 63,230	$ 121,893	$ 62,703	$ 69,171	$ 253,767	$ 190,538	25%
Adult Sports	4,589	$ 13,397	$ 42,251	$ 24,360	$ 24,960	$ 91,571	$ 78,174	15%
Youth Sports	17,623	$ 51,912	$ 148,783	$ 61,642	$ 78,849	$ 289,274	$ 237,362	18%
General Interest	239	$ 4,023	$ 17,086	$ 2,219	$ 7,234	$ 26,539	$ 22,516	15%
Outdoor Recreation	280	$ 14,612	$ 58,420	$ 4,968	$ 23,753	$ 87,141	$ 72,529	17%
Events	504	$ 23,745	$ 99,772	$ 14,381	$ 42,775	$ 156,927	$ 133,182	15%
Community Garden	24	$ 1,320	$ 1,582	$ 31,080	$ 12,239	$ 44,901	$ 43,582	3%
Rentals	119	$ 23,590	$ 25,048	$ 10,642	$ 13,373	$ 49,063	$ 25,473	48%
Arts & Culture Programs	11,271	$ 39,525	$ 116,101	$ 17,455	$ 50,045	$ 183,601	$ 144,076	22%
Arts & Culture Rentals	30,617	$ 379,165	$ 329,238	$ 155,568	$ 181,664	$ 666,470	$ 287,305	57%
Total by Service Area	**104,086**	**$ 1,124,993**	**$ 1,314,567**	**$ 696,340**	**$ 753,516**	**$ 2,764,423**	**$ 1,639,430**	**41%**
Open Access	-	$ -	$ -	$ 701,993	$ 263,047	$ 965,040	$ 965,040	0%
TOTAL	**104,086**	**$ 1,124,993**	**$ 1,314,567**	**$ 1,398,333**	**$ 1,016,563**	**$ 3,729,463**	**$ 2,604,471**	**30%**

Expense Insights

Expense insights provide context and a greater understanding of how the City spends its APRC operational budget. Results below detail the division and category breakdown.

Expense Insights by Division

Division Summary		Amount	% of Total
Arts and Culture	$	1,039,414.29	27.26%
Parks and Facilities	$	1,203,947.39	31.58%
Pool and Recreation	$	1,569,293.05	41.16%
Total Department	**$**	**3,812,654.73**	**100.00%**

Expense Insights by Category

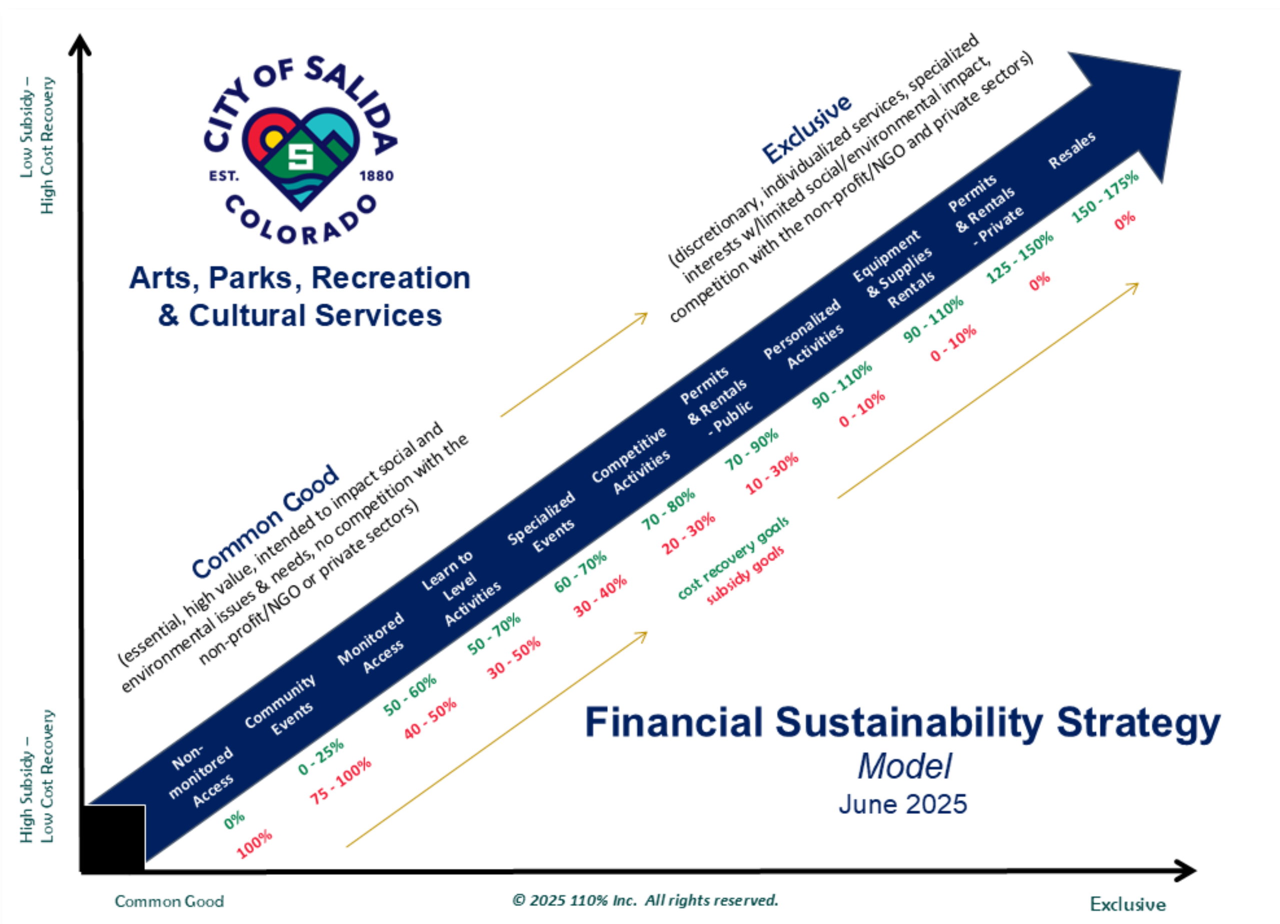
Expense Category Summary		Amount	% of Total
Personnel	$	2,524,992.20	66.23%
Admin	$	189,721.57	4.98%
O&M	$	922,847.41	24.20%
Utilities	$	175,093.55	4.59%
Total Department	**$**	**3,812,654.73**	**100.00%**

Financial Sustainability Strategy

The City of Salida APRC's Financial Sustainability Strategy presents the degree to which financial resources will be spent and expenses will be recovered and managed. It is grounded in the differentiation of arts, parks, recreation and cultural services based on *Beneficiary of Service.* Economists have differentiated goods and services in the economy in this manner for decades and have designated three types of goods and services: community benefit, dual benefit, and individual or exclusive benefit.

The Financial Sustainability Strategy is an equitable and just philosophy where subsidy allocation decisions are based upon *Beneficiary of Service*. In this conceptualization, each City service has a set of specific characteristics that provide a rationale for who should pay (e.g., taxpayers, the individual, or both) and to what degree. Ultimately, this aligns subsidy allocation, cost recovery goals and expectations with beneficiary of service. Essentially, those who benefit from a service should pay, to some degree, for that service.

The Financial Sustainability Strategy Continuum includes APRC Service Categories and cost recovery goals and expectations. The model is a graphic representation of the City's tax use and revenue enhancement philosophy.



Recommended Actions

Cease Discounting Practices

Local governments exist to serve residents and advance community well-being, not to act as discount retailers or compete with the private sector. While affordability is critical, the mission is to ensure access, not to artificially lower prices across the board, especially without understanding the full cost of providing the service.

When discounts are applied indiscriminately or broadly:
- It erodes cost recovery and financial sustainability.
- It obscures the real cost of services from the public.
- It distorts demand, encouraging overuse or misalignment of services.
- It often fails to target those who truly need help, leading to equity leakage.

Instead of being in the “discounting business,” local governments should be in the “subsidy allocation” business, delivering intentional, need-based support:
- Use cost recovery frameworks to determine which services should be subsidized and to what extent.
- Define clear criteria for discounts (e.g., needs based criteria).
- Prioritize transparency and fairness so the public knows how and why pricing decisions are made.

There may be times when limited, strategic discounting by way of strategies like penetration pricing can support interests such as:
- Encouraging first-time participation
- Filling low-demand time slots
- Promoting public health or community building

But even in these cases, it should be time-bound, evaluated, and justified within a broader cost recovery policy.

Discontinue Codification of Fees

The Financial Sustainability Strategy, rooted in cost recovery and subsidy allocation goals, provides a more responsive alternative to codifying static prices. This allows staff the discretion to adjust within established parameters (goals). This approach upholds transparency and accountability while preserving the flexibility needed to manage real-world conditions.

There are significant risks and liabilities associated with continuing the practice of codified fees which inhibit responsible stewardship given today’s realities. Their rigidity often works against the principles of stewardship and adaptability as codified fees are often slow to respond to economic shifts. When updates require formal council action or a public hearing, the City can be forced to operate with outdated pricing for months. This delay hampers the ability to respond to inflation, rising operational costs, or changes in service demand, ultimately jeopardizing fiscal health.

Implement Strategic Pricing

Pricing methods may be utilized by the City, however, any strategy or method used will ultimately require that cost recovery goals and expectations be minimally met per the Financial Sustainability Strategy. Common alternative pricing methods include the following options which can be used based upon market behavior, economic principles like the law of supply and demand and ability to pay, the presence and characteristics of other service providers, and various other relevant considerations.

Market (demand-based) pricing results in pricing based on demand for a service or what the target market is willing to pay for a service. The private and commercial sectors commonly utilize this strategy. One consideration for establishing a market rate fee is determined by identifying all providers of an identical service (i.e., private sector providers, other municipalities, etc.) and setting the highest fee. Another consideration is setting the fee at the highest level the market will bear.

Competitive pricing establishes prices based on what similar service providers or close proximity competitors are charging for services. One consideration for establishing a competitive fee is determined by identifying all providers of an identical or similar service (i.e., private sector providers, other municipalities, etc.) and setting the mid-point or lowest fee.

Value-based pricing is a pricing strategy in which the price of a product or a service is decided on the basis of perceived value or benefit it can provide to a customer. Value-based pricing is more evident in places or markets where exclusive products are offered which offer more value than generic or standard products.

Penetration pricing has the aim of attracting customers by offering lower prices on services. While many may use this technique to draw attention away from the competition, penetration pricing often results in lost revenue and higher subsidy requirements. Over time, however, an increased awareness of the service may drive revenues and help organizations differentiate themselves from others. After sufficiently penetrating a market, organizations should consider raising prices to better reflect their position within the market.

Premium pricing establishes prices higher than that of the competition. Premium pricing is often most effective in the early days of a service's life cycle, and ideal for organizations that offer unique services. Because customers need to perceive products and services as being worth a higher price tag, an organization must work hard to create a value perception.

Bundle pricing allows for the sale of multiple services for a lower rate than customers would pay if they purchased each service individually. Bundling can be an effective way of selling services that are poor performers and can also increase the value perception in the eyes of customers - essentially giving them something for a reduced rate.

Differential/Dynamic pricing follows the "law of demand" by supporting a key pricing principle: some customers are willing to pay more than others. Differential pricing is the strategy of selling the same service to different customers at different prices. Differential pricing enables organizations to "profit" from their customers' unique valuations (ex. Prime time or surge pricing).

In the event a service category's cost recovery goal is higher than current cost recovery performance and fee increases are required, prices may need to be raised incrementally in accord with market acceptance to optimize revenue generation. However, if the market does not respond favorably to the increase, the service may require divestment if the subsidy investment required cannot be justified based upon beneficiary of service. In the event a cost recovery/subsidy investment goal is less than the current level of recovery the established fee will remain the same to ensure that there is no loss of revenue or negative impact on the City's financial condition.

Meet Cost Recovery/Subsidy Allocation Goals

The service categories where there is the largest disconnect between current cost recovery performance and cost recovery goals offer opportunity for impact through incremental and immediate change (Introductory Activities, Specialized Events, Personalized Activities and Private Permits and Rentals). When the City concentrates efforts on shoring up these categories, it stands to see the greatest impact to overall cost recovery and may then allow for subsidy investments into other service categories which serve the "common good" and/or into areas requiring additional investment such as capital and taking care of infrastructure.

Seek Out Opportunities for Re-investment

When the City realizes increases in revenues from services considered to be more exclusive, it may begin to decrease demands on taxpayer resources thus alleviating pressure on the general fund (and freeing up resources for other services that must rely on subsidies). These new revenues may ultimately lead to opportunities for investment in improving service levels in areas such as asset/infrastructure maintenance, social equity initiatives (e.g., investing in infrastructure, enhancing reduced rates/scholarships).

Adopt Success Metrics

Success metrics will be used to evaluate whether each service complies with established cost recovery goals (as indicated on the Financial Sustainability Strategy) as well as other efficiencies and intended outcomes. Examples of success metrics include those listed below.

1. **Financial Viability:** a service must meet its minimum tax dollar investment/cost recovery goal as noted on the Financial Sustainability Strategy.
2. **Operational Efficiency:** services should meet 75% or more of capacity (maximum) or realize a minimum increase of 10% usage during each service cycle to ensure efficiency of resource investment *(excl: events where capacity is difficult to establish).*
3. **Participant/Customer Satisfaction:** overall participant (customer) satisfaction must meet a minimum of 85% satisfaction or higher *(per user surveys and evaluations).*
4. **Participant/Customer Impact:** alignment with service goals - impact on social connections, increases in activity levels, impacts on quality of life, school performance, etc. *(per user surveys and evaluations).*

In the event any/all success metrics are not being met, a number of strategies can be considered to address the gaps between existing cost recovery performance/subsidy investment goals per the Financial Sustainability Strategy.

- Analyze success metrics for services not meeting their cost recovery/subsidy investment goal.
- Analyze direct and indirect costs of providing the service. Identify and implement cost reduction opportunities.
- Suggest market increase commensurate with cost recovery/subsidy investment goal.
- Identify opportunities for capturing larger markets and more participation/registration.
- Identify potential sponsorship, donation, or pay-it-forward opportunities.
- Identify potential partnership opportunities. In collaboration with another provider, reduce impacts on and dilution of City resources, avoid unnecessary duplication of service, and responsibly utilize finite taxpayer resources (subsidies).

If services do not satisfy success metrics, consider divestment of service at the end of a three-year strategy term or sooner.

Eliminate Arbitrary Contractor "Splits"

Current contractors who work with the City to provide various services receive what are referred to as "splits" (e.g., 60/40 split with 60 percent of revenues going to the contractor while the remaining 40 percent goes to the City). These arbitrary "splits" are not favorable to the City (and taxpayers), and it is recommended that this practice be discontinued. Each type of activity inherently belongs to a service category which has an assigned cost recovery goal. These goals should dictate pricing moving forward.

Consider Alternative Revenue Generating Opportunities

The City may wish to consider working with local business leaders and influencers to explore the feasibility and viability of creating a park and recreation (and arts) foundation to financially support parks, arts, recreation and cultural services. Examples exist of public park and recreation departments collaborating with community members to establish non-profit foundations that have proven to be successful in assisting organizations in their efforts to invest in service areas often in need of financial support such as scholarships/reduced rate programs to support access for underserved populations, to investment in capital projects.

Conduct Cost of Service Analysis Updates and Include Capital Expenditures to Reflect Complete Cost of Service

It is recommended that the City update and re-analyze its cost of service annually to ensure that ground is gained in terms of meeting cost recovery goals. This exercise will also allow the City to begin benchmarking against past performance rather than comparing itself with other organizations (which can be misleading given many do not account for all costs (direct and indirect) of doing business). These updates should include capital expenditures in order to reflect complete cost of service.

The recommended Financial Sustainability Strategy should be reviewed annually, and subsidy (tax dollar) investment goals should be analyzed and updated at least every five years or more frequently as necessary.

Develop a Financial Sustainability Policy for Committee Support and Council Approval

A Financial Sustainability Policy is an essential tool that will assist the City in implementing the Financial Sustainability Strategy by garnering appointed and elected officials' support. It guides investment and spending decisions as the City responds to economic realities, competing priorities, demographic shifts, evolving community needs and interests, and climate impacts.

Conduct a Comprehensive Conditions Assessment to Inform Long-Term Capital Planning (Asset Management)

To ensure the City's assets remain both functional and financially sustainable, it is recommended that the City undertake a comprehensive conditions assessment of all related facilities and amenities. At a minimum, this assessment should include a full inventory, evaluation of current condition, estimated remaining life cycle, replacement costs, and a projected timeline for repair or replacement. This foundational work will serve as the basis for developing a prioritized and realistic Capital Improvement Plan (CIP) that aligns investment needs with available and projected resources.

As a municipality heavily reliant on sales tax revenues, it is especially important for Salida to protect and enhance the very assets that support economic activity. While these facilities primarily serve residents, they also act as important community destinations that draw visitors, activate the downtown area, and stimulate local spending. Maintaining these spaces in a high-quality, appealing, and safe condition is not only a matter of stewardship—it is an economic imperative that helps ensure continued sales tax generation and local financial health.

Adopt a Philosophy and Policy Which Guides Acquisition and Development

The importance of public policy which guides decision making regarding property acquisition, development and possibly even divestment has become an area of interest on behalf of quality of life agencies across the country given nationwide interests in ensuring systems are sustainable and that infrastructure can be cared for at a high level of service given the availability of resources.

While enticing to consider accepting or purchasing land or other types of assets such as brick and mortar, there are several factors which require dissection and deliberation.

Among these are considerations such as the tax-exempt status of an asset once owned by the public sector potentially impacting the local tax base; the condition of the asset and the investment needed to make it functional and serviceable; the assumption of a new liability which requires ongoing and perpetual maintenance; and the availability of necessary financial and human resources to care for the asset over its useful life.

Explore the Possibility of Applying Exactions – Impact Fees

Impact Fees (also known as capital recovery or development fees) can be imposed to ensure that infrastructure is able to be maintained given community growth and its associated impacts. Impact Fees are collected at the building permit stage rather than at the time of subdivision planning. Hence, they are paid by the builder rather than the developer. Impact Fees are a critical revenue source for organizations that require investment in city owned assets to maintain high levels of service and help reduce the economic burden on local jurisdictions in order to take care of infrastructure.

An impact fee study will allow for the evaluation of this funding mechanism to counter the impacts of development on human habitat (e.g., roads, water, parks) and to help pay for a portion of the costs associated with maintaining City of Salida public and common good assets.

Private Development & Exactions

If we revisit traditional development patterns, private investment preceded public investment. The wealth of the private investment was necessary to justify and ultimately sustain the collective public investments being made - and essential to community stability and financial sustainability.

Today's modernist development patterns often include public investments that precede private investments setting the stage for the acceptance of long-term liabilities assumed by taxpayers.

The underlying assumption of the American development pattern is an abundance of resources. Acquiring cash from immediate growth can lead to short term satisfaction and comfort; however, it may not be the best long-term strategy if we do not consider the ongoing liabilities and debt which ultimately lies ahead.

Source: Strong Towns

Conduct Annual Evaluation of Services

A service analysis includes a thoughtful review and evaluation of the effectiveness and efficiency of services such as activities, courses, classes, events, and rentals. Analysis results ultimately provide recommended service delivery strategies which can include either continued investment in the service, collaboration, or divestment. A comprehensive analysis considers each service's relevance and alignment with purpose; its market position; consideration of other providers which offer similar and like services; and its financial viability. This extraordinarily valuable method can help City staff analyze their service inventory, best define their service "lane" and reduce duplication of services which can fragment limited resources.

Review and Evaluate Existing Partner Agreements, Memorandums of Understanding (MOU), and Joint Use Agreements (JUAs)

A condition that must be met for the City to participate in an effective partnership agreement includes that of reciprocal benefit. To prevent the City from becoming a granting body to any organization, the City and its partner should identify the value of the mutual contributions brought forth to the agreement. There should be equal value and benefit to each organization resulting from any partnership ensuring the City is receiving fair and just value on behalf of taxpayers in return for its resource investment.

Update Existing Partner Agreements

The list below includes a series of tasks that should be included in all partner agreements. These working relationship parameters allow for a thoughtfully constructed agreement and one that should be mutually agreeable to all parties.

- Scope and management details of the partnership.
- Goals – what is it Salida APRC and its partner are trying to accomplish or achieve?
- Specific roles and responsibilities of the City and its partner.
- Specific obligations of the City and its partner.
- Term of the agreement – it is suggested that "lifetime agreements" be avoided; rather, make sure there is a review period defined encouraging evaluation and assessment on a periodic basis.
- Key Performance Indicators (KPIs) - financial KPIs outline the monetary value of the partnership for the City and its partner while strategic KPIs are less tangible but still important when defining intended partnership impacts such as engagement, branding/image, customer satisfaction, etc.
- Financial arrangements – How much are the City and its partner committing to the arrangement and under what terms?
- Out clause – an exit strategy is critically important to a partnership in the event of poor performance, unforeseen circumstances, etc.

Revisit the Chaffee County Provider Network

In order to set the stage for the future of partnerships in Salida and Chaffee County, the City is encouraged to re-visit the creation of a *Continuum of Service* through the development of a Providers Inventory and Network which supports the collective arts, parks, recreation and cultural service industry in the Salida and greater Chaffee County community and region. *NOTE: A Providers Network Luncheon was held in 2019 as part of the parks and recreation master planning effort and should be re-visited.*

Identify New Partnership Opportunities

As a result of the Provider Network, additional partner opportunities should present themselves as ways to best use resources, reduce or eliminate duplication, and continue to enhance the community's "Continuum of Service". Areas of focus may include youth services, outdoor recreation, arts, facility management, and health and wellness.

Explore Public-Private Redevelopment Partnerships for the Golf Course Site

Given the critical role tourism and sales tax play in Salida's economic ecosystem, the City should consider the strategic repurposing or enhancement of underperforming public assets to better align with long-term financial sustainability goals. One such opportunity is the existing golf course clubhouse and restaurant, which are currently in need of significant capital reinvestment.

Rather than viewing this site solely through the lens of its current limited user base, primarily local golfers, the City could broaden its perspective and explore public-private partnership (P3) models to redevelop the property into a multi-use destination. This could include a boutique hotel, event venue, and food/beverage space that supports weddings, corporate retreats, and special events. Such a transformation could generate a more robust and diverse revenue stream while preserving access to the golf course itself.

While this concept may challenge traditional expectations and will require meaningful community dialogue, it reflects a shift toward leveraging public land for broader benefit. A thoughtfully structured partnership could maintain public ownership, protect open space, and enhance economic returns—turning a financially strained asset into a local and regional draw that supports Salida's long-term fiscal health.

Comprehensive Community Engagement & Communication Strategy

The long-term success of the City's financial sustainability efforts will depend not only on technical planning but on meaningful, transparent, and ongoing communication with the community. To move forward effectively, the City and its residents must be aligned, rowing in the same direction with shared understanding and mutual trust. After all, *the residents are the City*, and their support, participation, and feedback are essential to both short-term success and long-term resilience.

To that end, it is recommended that the City implement a multi-layered communications and media strategy that fosters community education, breaks down complex issues into accessible content, and encourages two-way engagement. This includes creating a simple citywide messaging playbook, aligning quarterly messaging across leadership, and proactively preparing for public questions and concerns. Communication efforts should leverage multiple channels - from newsletters and FAQs to social media, video explainers, local media op-eds, and a recurring City podcast.

Additionally, public engagement should extend beyond traditional council chambers. Monthly "City Chats" hosted in informal settings (like coffee shops or online), partnerships with local businesses, and consistent touchpoints with media outlets will create a culture of openness, shared learning, and collaborative problem-solving. This isn't about spin. It's about arming residents with context, clarity, and confidence in their City's stewardship of public resources.

By institutionalizing these practices, the City can cultivate a better-informed public, reduce misinformation, build champions within the community, and ensure that complex decisions, especially those tied to financial sustainability, are better understood and more widely supported.

Imagining the future on behalf of others is a *privilege.*

The Financial Sustainability Strategy project completed by Salida APRC represents a significant commitment to ensuring the long-term financial health and sustainability of the City. Through careful analysis and thoughtful planning, the City has developed a comprehensive strategy that aligns with goals and furthers work towards financial sustainability.

Thank you!

We would like to extend our thanks to the City of Salida Arts, Parks, Recreation & Cultural Services for partnering with 110%, Inc. on this important project. Your commitment to offering outstanding recreational opportunities for your community is commendable, and we feel honored to have played a role in supporting your mission. We look forward to continuing our partnership and assisting you in the future.

Sincerely,

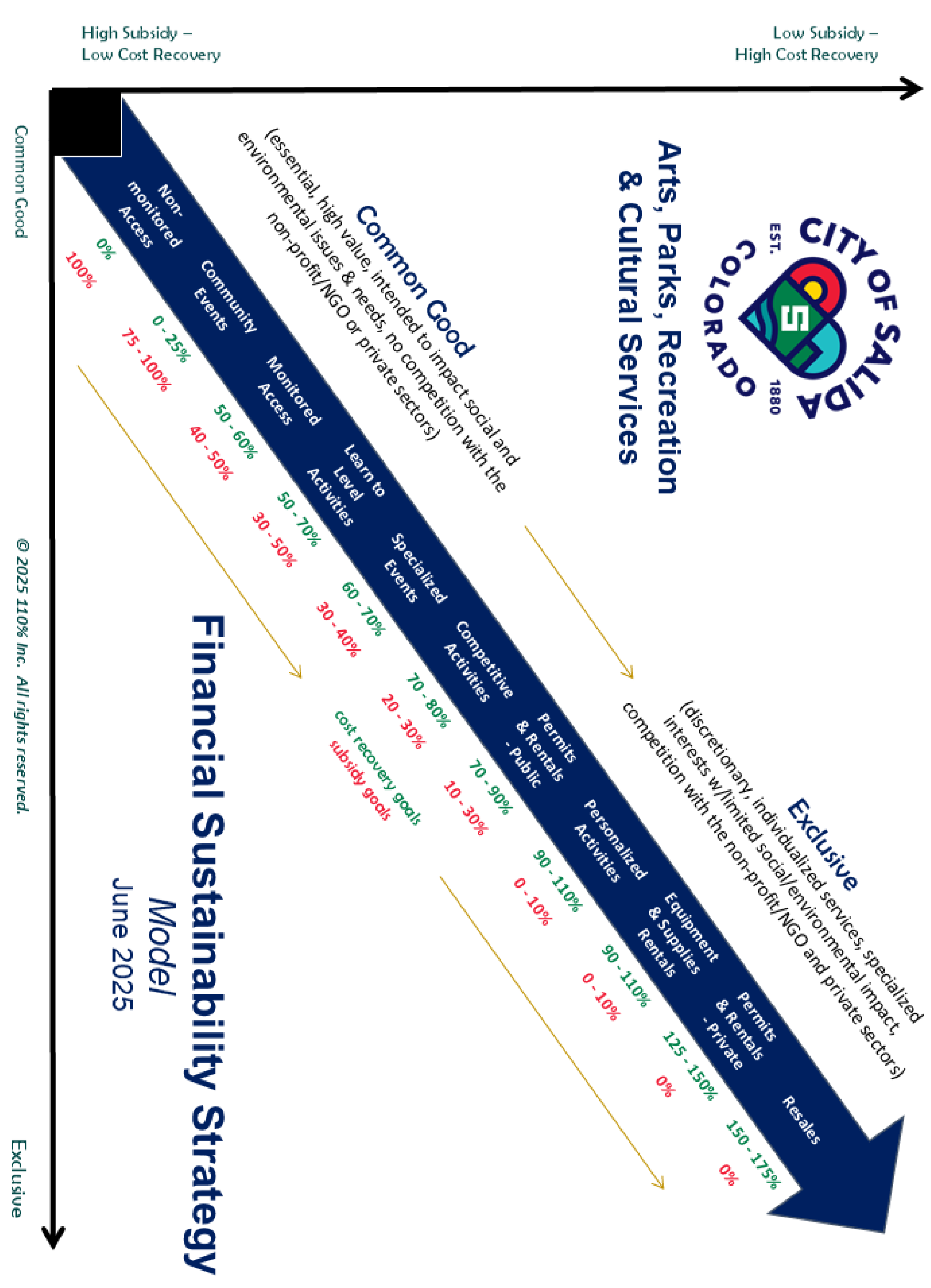
The 110% Team

If you have any questions or need further assistance, please feel free to reach out. We look forward to continuing our great relationship in the future.

Education, Presentations, & Trainings

Financial Sustainability

Planning Initiatives


High Subsidy – Low Cost Recovery
Low Subsidy – High Cost Recovery
Common Good
Exclusive
CITY OF SALIDA
EST. 1880
COLORADO
Arts, Parks, Recreation & Cultural Services
Common Good
(essential, high value, intended to impact social and environmental issues & needs, no competition with the non-profit/NGO or private sectors)
Exclusive
(discretionary, individualized services, specialized interests w/limited social/environmental impact, competition with the non-profit/NGO and private sectors)
Non-monitored Access
0%
100%
Community Events
0 - 25%
75 - 100%
Monitored Access
50 - 60%
40 - 50%
Learn to Level Activities
50 - 70%
30 - 50%
Specialized Events
60 - 70%
30 - 40%
Competitive Activities
70 - 80%
20 - 30%
Permits & Rentals - Public
70 - 90%
10 - 30%
Personalized Activities
90 - 110%
0 - 10%
Equipment & Supplies Rentals
90 - 110%
0 - 10%
Permits & Rentals - Private
125 - 150%
0%
Resales
150 - 175%
0%
cost recovery goals
subsidy goals
Financial Sustainability Strategy
Model
June 2025
© 2025 110% Inc. All rights reserved.

COMMUNITY EVENTS: Overall Cost Recovery - 21%

Service Category	Service Area	Sub Service Area	Total Revenue	Total Expense	Cost Recovery %
Community Events	Arts & Culture Programs	Arts & Culture Events	$ 30,794.00	$ 134,668.21	23%
Community Events	Events	Community Events	$ 10,761.25	$ 65,546.48	16%

COMPETITIVE ACTIVITIES: Overall Cost Recovery - 17%

Service Category	Service Area	Sub Service Area	Total Revenue	Total Expense	Cost Recovery %
Competitive Activities	Adult Sports	Adult Dodgeball Leagues	$ 1,477.00	$ 7,550.74	20%
Competitive Activities	Adult Sports	Adult Kickball Leagues	$ 1,294.00	$ 32,505.81	4%
Competitive Activities	Adult Sports	Adult Softball Leagues	$ 8,131.50	$ 42,221.40	19%
Competitive Activities	Adult Sports	Adult Volleyball Leagues	$ 2,198.25	$ 7,550.74	29%
Competitive Activities	Youth Sports	Youth Baseball & Softball (Comp)	$ 13,345.00	$ 61,211.20	22%
Competitive Activities	Youth Sports	Youth Basketball (Comp)	$ 8,860.00	$ 75,601.76	12%
Competitive Activities	Youth Sports	Youth Football (Comp)	$ 3,525.00	$ 24,248.04	15%
Competitive Activities	Youth Sports	Youth Volleyball (Comp)	$ 1,180.50	$ 3,192.84	37%
Competitive Activities	Youth Sports	Youth Wrestling (Comp)	$ 4,220.00	$ 9,445.33	45%

EQUIPMENT & SUPPLIES – RENTALS: Overall Cost Recovery - 73%

Service Category	Service Area	Sub Service Area	Total Revenue	Total Expense	Cost Recovery %
Equipment & Supplies - Rentals	Aquatics Admissions	Concessions & Merch (Equip Rentals)	$ 2,686.00	$ 3,658.63	73%

Cost-of-Service Analysis

Results by Sub Service Area

LEARN TO LEVEL ACTIVITIES: Overall Cost Recovery - 22%

Service Category	Service Area	Sub Service Area	Total Revenue	Total Expense	Cost Recovery %
Learn to Level Activities	Aquatics Programs	Aquatics Classes	$ 5,464.95	$ 69,303.54	8%
Learn to Level Activities	Aquatics Programs	Group Swim Lessons	$ 19,522.65	$ 105,255.34	19%
Learn to Level Activities	Aquatics Programs	Paddle Sports	$ 6,565.25	$ 17,947.30	37%
Learn to Level Activities	Arts & Culture Rentals	Internal Rentals (Learn To)	$ 19,451.73	$ 18,366.14	106%
Learn to Level Activities	General Interest	ARC Classes	$ 1,810.00	$ 14,052.19	13%
Learn to Level Activities	General Interest	Drop-in Games	$ 25.00	$ 58.72	43%
Learn to Level Activities	General Interest	Field Trip Fridays	$ 2,187.75	$ 12,427.93	18%
Learn to Level Activities	Outdoor Recreation	Outdoor Safety Classes	$ 9,622.00	$ 25,382.42	38%
Learn to Level Activities	Outdoor Recreation	Ski Bus	$ 655.00	$ 8,031.13	8%
Learn to Level Activities	Outdoor Recreation	Youth Paddling Classes & Clubs	$ 2,400.00	$ 14,322.17	17%
Learn to Level Activities	Youth Sports	Youth Baseball & Softball (Intro)	$ 6,370.00	$ 15,244.09	42%
Learn to Level Activities	Youth Sports	Youth Basketball (Intro)	$ 5,850.00	$ 42,914.22	14%
Learn to Level Activities	Youth Sports	Youth Football (Intro)	$ 1,455.00	$ 12,142.78	12%
Learn to Level Activities	Youth Sports	Youth Pickleball	$ 185.00	$ 1,240.73	15%
Learn to Level Activities	Youth Sports	Youth Skateboarding	$ 3,486.00	$ 31,335.15	11%
Learn to Level Activities	Youth Sports	Youth Tennis	$ 1,190.00	$ 4,821.17	25%
Learn to Level Activities	Youth Sports	Youth Volleyball (Intro)	$ 950.00	$ 3,192.84	30%
Learn to Level Activities	Youth Sports	Youth Wrestling (Intro)	$ 1,295.00	$ 4,683.65	28%

MONITORED ACCESS: Overall Cost Recovery - 55%

Service Category	Service Area	Sub Service Area	Total Revenue	Total Expense	Cost Recovery %
Monitored Access	Adult Sports	Drop-in Sports	$ 296.00	$ 1,742.48	17%
Monitored Access	Aquatics Admissions	12-Month Memberships	$ 60,587.50	$ 96,014.05	63%
Monitored Access	Aquatics Admissions	3-Month Memberships	$ 48,258.40	$ 79,565.19	61%
Monitored Access	Aquatics Admissions	6-Month Memberships	$ 26,303.30	$ 33,237.97	79%
Monitored Access	Aquatics Admissions	Daily Admissions	$ 261,886.65	$ 360,813.95	73%
Monitored Access	Aquatics Admissions	Private Soaking Pools	$ 14,654.90	$ 67,269.54	22%
Monitored Access	Aquatics Admissions	Punch Passes	$ 36,443.75	$ 37,230.65	98%
Monitored Access	Aquatics Admissions	Renew Active	$ 11,062.40	$ 82,561.10	13%
Monitored Access	Aquatics Admissions	Reserved Lap Lanes	$ 12,652.85	$ 79,727.17	16%
Monitored Access	Aquatics Admissions	Silver & Fit	$ 1,420.35	$ 8,479.61	17%
Monitored Access	Aquatics Admissions	SilverSneakers	$ 8,675.00	$ 37,168.30	23%

Cost-of-Service Analysis

Results by Sub Service Area

PERMITS & RENTALS – PRIVATE: Overall Cost Recovery - 50%

Service Category	Service Area	Sub Service Area	Total Revenue	Total Expense	Cost Recovery %
Permits & Rentals - Private	Aquatics Programs	Swim Team	$ 22,180.00	$ 30,979.42	72%
Permits & Rentals - Private	Arts & Culture Rentals	Conferences & Seminars	$ 18,873.05	$ 30,109.73	63%
Permits & Rentals - Private	Arts & Culture Rentals	General Public Rentals (Private)	$ 35,017.52	$ 64,078.86	55%
Permits & Rentals - Private	Arts & Culture Rentals	Internal Rentals (Private)	$ -	$ 29,483.37	0%
Permits & Rentals - Private	Arts & Culture Rentals	Private Parties & Receptions	$ 74,946.79	$ 106,280.50	71%
Permits & Rentals - Private	Arts & Culture Rentals	Wedding Events	$ 65,714.94	$ 124,438.03	53%
Permits & Rentals - Private	Community Garden	Community Garden	$ 1,319.50	$ 44,901.03	3%
Permits & Rentals - Private	Rentals	Park Rentals	$ 23,590.00	$ 49,063.05	48%

PERMITS & RENTALS – PUBLIC: Overall Cost Recovery - 17%

Service Category	Service Area	Sub Service Area	Total Revenue	Total Expense	Cost Recovery %
Permits & Rentals - Public	Arts & Culture Programs	Internal Rentals (Public Programs)	$ 8,731.00	$ 48,933.08	18%
Permits & Rentals - Public	Arts & Culture Rentals	Concerts & Performances	$ 16,328.26	$ 117,083.72	14%
Permits & Rentals - Public	Arts & Culture Rentals	General Public Rentals (Public)	$ 10,416.68	$ 15,157.67	69%
Permits & Rentals - Public	Arts & Culture Rentals	Internal Rentals (Public Rentals)	$ -	$ 27,952.43	0%

PERSONALIZED ACTIVITIES: Overall Cost Recovery - 31%

Service Category	Service Area	Sub Service Area	Total Revenue	Total Expense	Cost Recovery %
Personalized Activities	Aquatics Programs	Private Swim Lessons	$ 9,497.00	$ 30,281.82	31%

RESALES: Overall Cost Recovery - 10%

Service Category	Service Area	Sub Service Area	Total Revenue	Total Expense	Cost Recovery %
Resales	Aquatics Admissions	Concessions & Merch (Resale)	$ 25,844.20	$ 29,442.68	88%
Resales	Arts & Culture Rentals	Food & Beverage Sales	$ 138,416.08	$ 133,519.33	104%

SPECIALIZED ACTIVITIES: Overall Cost Recovery - 11%

Service Category	Service Area	Sub Service Area	Total Revenue	Total Expense	Cost Recovery %
Specialized Events	Events	Special Events	$ 12,983.75	$ 91,380.61	14%
Specialized Events	Outdoor Recreation	FIBARrk	$ 1,935.00	$ 39,405.11	5%

ADULT SPORTS: Overall Cost Recovery - 15%

Service Category	Service Area	Sub Service Area	Total Revenue	Total Expense	Cost Recovery %
Competitive Activities	Adult Sports	Adult Dodgeball Leagues	$ 1,477	$ 7,551	20%
Competitive Activities	Adult Sports	Adult Kickball Leagues	$ 1,294	$ 32,506	4%
Competitive Activities	Adult Sports	Adult Softball Leagues	$ 8,132	$ 42,221	19%
Competitive Activities	Adult Sports	Adult Volleyball Leagues	$ 2,198	$ 7,551	29%
Monitored Access	Adult Sports	Drop-in Sports	$ 296	$ 1,742	17%

AQUATICS ADMISSIONS: Overall Cost Recovery - 56%

Service Category	Service Area	Sub Service Area	Total Revenue	Total Expense	Cost Recovery %
Monitored Access	Aquatics Admissions	12-Month Memberships	$ 60,588	$ 96,014	63%
Monitored Access	Aquatics Admissions	3-Month Memberships	$ 48,258	$ 79,565	61%
Monitored Access	Aquatics Admissions	6-Month Memberships	$ 26,303	$ 33,238	79%
Equipment & Supplies - Rentals	Aquatics Admissions	Concessions & Merch (Equip Rentals)	$ 2,686	$ 3,659	73%
Resales	Aquatics Admissions	Concessions & Merch (Resale)	$ 25,844	$ 29,443	88%
Monitored Access	Aquatics Admissions	Daily Admissions	$ 261,887	$ 360,814	73%
Monitored Access	Aquatics Admissions	Private Soaking Pools	$ 14,655	$ 67,270	22%
Monitored Access	Aquatics Admissions	Punch Passes	$ 36,444	$ 37,231	98%
Monitored Access	Aquatics Admissions	Renew Active	$ 11,062	$ 82,561	13%
Monitored Access	Aquatics Admissions	Reserved Lap Lanes	$ 12,653	$ 79,727	16%
Monitored Access	Aquatics Admissions	Silver & Fit	$ 1,420	$ 8,480	17%
Monitored Access	Aquatics Admissions	SilverSneakers	$ 8,675	$ 37,168	23%

Cost-of-Service Analysis

Results by Sub Service Area

Jump to Cost of Service Analysis

AQUATICS PROGRAMS: Overall Cost Recovery - 25%

Service Category	Service Area	Sub Service Area	Total Revenue	Total Expense	Cost Recovery %
Learn to Level Activities	Aquatics Programs	Aquatics Classes	$ 5,465	$ 69,304	8%
Learn to Level Activities	Aquatics Programs	Group Swim Lessons	$ 19,523	$ 105,255	19%
Learn to Level Activities	Aquatics Programs	Paddle Sports	$ 6,565	$ 17,947	37%
Personalized Activities	Aquatics Programs	Private Swim Lessons	$ 9,497	$ 30,282	31%
Permits & Rentals - Private	Aquatics Programs	Swim Team	$ 22,180	$ 30,979	72%

ARTS & CULTURE PROGRAMS: Overall Cost Recovery - 22%

Service Category	Service Area	Sub Service Area	Total Revenue	Total Expense	Cost Recovery %
Community Events	Arts & Culture Programs	Arts & Culture Events	$ 30,794	$ 134,668	23%
Permits & Rentals - Public	Arts & Culture Programs	Internal Rentals (Public Programs)	$ 8,731	$ 48,933	18%

ARTS & CULTURE RENTALS: Overall Cost Recovery - 57%

Service Category	Service Area	Sub Service Area	Total Revenue	Total Expense	Cost Recovery %
Permits & Rentals - Public	Arts & Culture Rentals	Concerts & Performances	$ 16,328	$ 117,084	14%
Permits & Rentals - Private	Arts & Culture Rentals	Conferences & Seminars	$ 18,873	$ 30,110	63%
Resales	Arts & Culture Rentals	Food & Beverage Sales	$ 138,416	$ 133,519	104%
Permits & Rentals - Private	Arts & Culture Rentals	General Public Rentals (Private)	$ 35,018	$ 64,079	55%
Permits & Rentals - Public	Arts & Culture Rentals	General Public Rentals (Public)	$ 10,417	$ 15,158	69%
Learn to Level Activities	Arts & Culture Rentals	Internal Rentals (Learn To)	$ 19,452	$ 18,366	106%
Permits & Rentals - Private	Arts & Culture Rentals	Internal Rentals (Private)	$ -	$ 29,483	0%
Permits & Rentals - Public	Arts & Culture Rentals	Internal Rentals (Public Rentals)	$ -	$ 27,952	0%
Permits & Rentals - Private	Arts & Culture Rentals	Private Parties & Receptions	$ 74,947	$ 106,280	71%
Permits & Rentals - Private	Arts & Culture Rentals	Wedding Events	$ 65,715	$ 124,438	53%

COMMUNITY GARDEN: Overall Cost Recovery - 3%

Service Category	Service Area	Sub Service Area	Total Revenue	Total Expense	Cost Recovery %
Permits & Rentals - Private	Community Garden	Community Garden	$ 1,320	$ 44,901	3%

EVENTS: Overall Cost Recovery - 15%

Service Category	Service Area	Sub Service Area	Total Revenue	Total Expense	Cost Recovery %
Community Events	Events	Community Events	$ 10,761	$ 65,546	16%
Specialized Events	Events	Special Events	$ 12,984	$ 91,381	14%

GENERAL INTEREST: Overall Cost Recovery - 15%

Service Category	Service Area	Sub Service Area	Total Revenue	Total Expense	Cost Recovery %
Learn to Level Activities	General Interest	ARC Classes	$ 1,810	$ 14,052	13%
Learn to Level Activities	General Interest	Drop-in Games	$ 25	$ 59	43%
Learn to Level Activities	General Interest	Field Trip Fridays	$ 2,188	$ 12,428	18%

OUTDOOR RECREATION: Overall Cost Recovery - 17%

Service Category	Service Area	Sub Service Area	Total Revenue	Total Expense	Cost Recovery %
Specialized Events	Outdoor Recreation	FIBARrk	$ 1,935	$ 39,405	5%
Learn to Level Activities	Outdoor Recreation	Outdoor Safety Classes	$ 9,622	$ 25,382	38%
Learn to Level Activities	Outdoor Recreation	Ski Bus	$ 655	$ 8,031	8%
Learn to Level Activities	Outdoor Recreation	Youth Paddling Classes & Clubs	$ 2,400	$ 14,322	17%

RENTALS: Overall Cost Recovery - 48%

Service Category	Service Area	Sub Service Area	Total Revenue	Total Expense	Cost Recovery %
Permits & Rentals - Private	Rentals	Park Rentals	$ 23,590	$ 49,063	48%

YOUTH SPORTS: Overall Cost Recovery - 18%

Service Category	Service Area	Sub Service Area	Total Revenue	Total Expense	Cost Recovery %
Competitive Activities	Youth Sports	Youth Baseball & Softball (Comp)	$ 13,345	$ 61,211	22%
Learn to Level Activities	Youth Sports	Youth Baseball & Softball (Intro)	$ 6,370	$ 15,244	42%
Competitive Activities	Youth Sports	Youth Basketball (Comp)	$ 8,860	$ 75,602	12%
Learn to Level Activities	Youth Sports	Youth Basketball (Intro)	$ 5,850	$ 42,914	14%
Competitive Activities	Youth Sports	Youth Football (Comp)	$ 3,525	$ 24,248	15%
Learn to Level Activities	Youth Sports	Youth Football (Intro)	$ 1,455	$ 12,143	12%
Learn to Level Activities	Youth Sports	Youth Pickleball	$ 185	$ 1,241	15%
Learn to Level Activities	Youth Sports	Youth Skateboarding	$ 3,486	$ 31,335	11%
Learn to Level Activities	Youth Sports	Youth Tennis	$ 1,190	$ 4,821	25%
Competitive Activities	Youth Sports	Youth Volleyball (Comp)	$ 1,181	$ 3,193	37%
Learn to Level Activities	Youth Sports	Youth Volleyball (Intro)	$ 950	$ 3,193	30%
Competitive Activities	Youth Sports	Youth Wrestling (Comp)	$ 4,220	$ 9,445	45%
Learn to Level Activities	Youth Sports	Youth Wrestling (Intro)	$ 1,295	$ 4,684	28%