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Supplement D Financial Sustainability Strategy Report

Overview

The Financial Sustainability Three-legged Stool illustration builds on the philosophy of 110%'s Parks and Reconomics© - how parks and recreation organizations manage their finite financial resources.

The Department embraced this philosophy and the exercise of creating a Cost Recovery Strategy for its parks and recreation services by following these principal steps (as illustrated in the graphic to the right).

Service Categories

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. Service categorization can lead to the diminishing of special interests and social values that can drive arbitrary investment and revenue decision making.

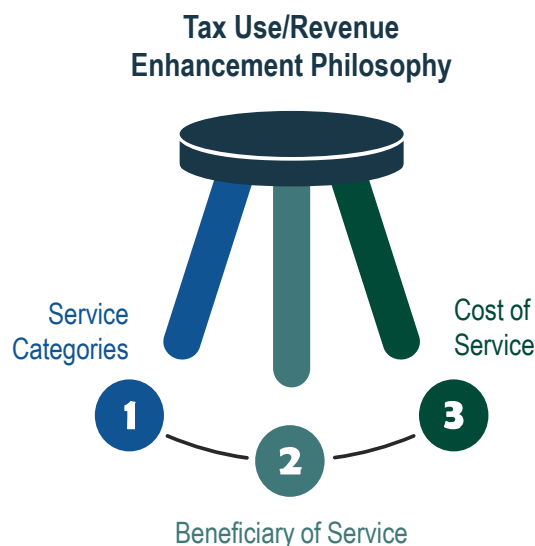
Beneficiary of Service

Beneficiary of Service evaluates each service category based on who benefits, who should pay (and to what degree).

- Common Good services are accessible, of benefit to the community, and provide universal value. Essentially, they contribute to the "common good" and can be characterized as essentially having community-wide interest and far-reaching impacts.
- Exclusive Benefit services provide exclusive benefit to the individual(s) and can include constraints or barriers to access. Essentially, these services benefit the individual more than the community as a whole and can be characterized as discretionary with less of a community-wide impact.

Cost of Service Analysis

Completion of an operational cost-of-service analysis allowed the Department to understand its cost-of-service 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 Department 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 Financial Sustainability Strategy.



Financial Sustainability Strategy

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. It is inefficient for the department to determine cost recovery expectations by each individual service including facility, activity, or event
2. 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.

Service Categories are listed in order from those perceived to be Common Good Services (#1) to those seen as providing a more Exclusive Benefit (#14).

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 the department. 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 expectations)

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

Financial Sustainability Strategy

Service Categories

1. **Open Access Activities** Self-directed activity in parks and park areas that does not include supervision or oversight by staff and/or volunteers. *Examples: Parks, Cemeteries, Playgrounds, Splash Pads, Trails, Griffy Lake, Disc Golf, Outdoor Sports Courts, public art, Winter Wander Challenge, Fitness Stations*
2. **Community Events** Events planned to be appealing and accessible to a majority of/or the entire community, regardless of age, ability/skill, and/or family composition. *Examples: Fourth of July Parade, Performing Arts Series, Farmers' Market, A Fair of the Arts, Movies in the Park*
3. **Drop-in Activities** Self-directed structured activities which do not require registration or instruction but do include supervision or oversight by staff and/or volunteers. *Examples: Drop-in Hockey, Group Skating, Little Tyke Programs for Preschoolers at Banneker, Open Court Play (Volleyball/Pickleball /Basketball), Open Swim*
4. **Beginner/Introductory Level Activities** Classes, clinics, workshops, and other led and/or instructed activities in which the primary intent is to introduce participants to a skill at a learn-to level. *Examples: Skating school level 1-4, You Too Can Canoe!, Learn to Swim, SUP Learn to Paddle, Beginning Yoga, Beginner Ballet/Tap, Beginning Tae Kwon Do*
5. **Equity Activities** Services that focus on addressing community inequities, providing for improved access to leisure opportunities, and connection to community resources. These services may be provided in response to climate/global emergencies. *Examples: Banneker Community Garden, Stay Cool Bloomington, Banneker Summer Camp, Underrepresented Gender Basketball, Sensory-Friendly Photos with Santa, Public Health in Parks (hearing, dental & vision screenings, and vaccine clinics)*
6. **Enrichment Activities** Classes, clinics, workshops, and other led and/or instructed activities designed to enhance socialization and life-skills development with a focus on education and life-long learning. *Examples: Cooking Class, Gardening Class, Insect/Critter/Plant Workshops, Nature Identification Hikes, Maple Syrup Made Easy, Kid City Camps*
7. **Special Events** Events designed for a target market, market niche, and/or specific interest. *Examples: 50+ Expo, Children's Expo, Dearly Departed Cemetery Tours, Trick or Treat Trail, Drool in the Pool, Trivia Series, Touch a Truck*
8. **Intermediate/Advanced Level Activities** Classes, clinics, workshops, and other led and/or instructed activities in which the primary intent is to advance or master a skill. *Examples: SUP Advanced Paddle, Youth Basketball Grades K-8, Tae Kwon Do- Advanced, Swim Lessons Level 3-4, Skating School Level 4-8, and Adult 2-3*

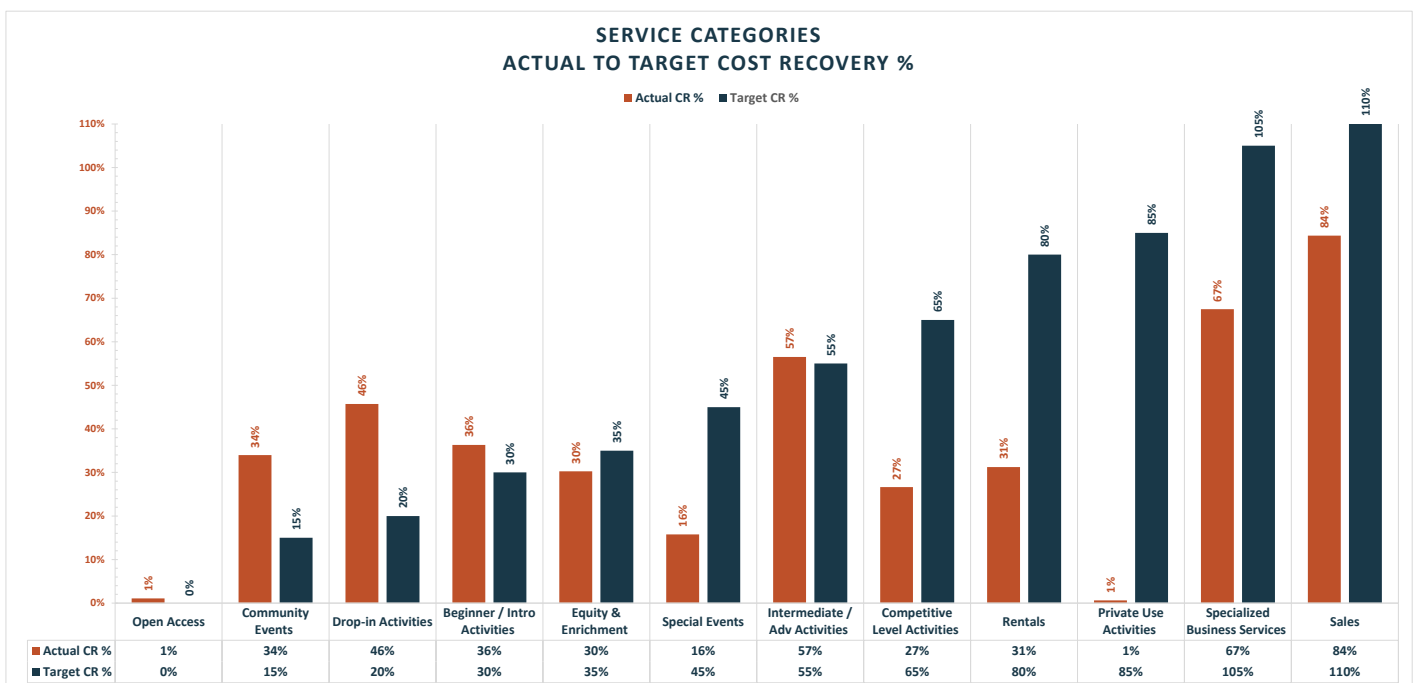
Financial Sustainability Strategy

9. **Competitive Level Activities** Leagues and team play are designed to be competitive in nature, where scoring is kept, and no instruction is provided. *Examples: Softball Leagues, Adult Hockey*
10. **Rentals – Equipment** Equipment rentals to facilitate use and access to recreation services such as skating, golf, and lake activities. *Examples: Skate Rentals, Watercraft Rentals, Mobile Stage Rentals*
11. **Private/Semi-Private Activities** Specialized classes, clinics, workshops, and other led and/or instructed activities offered in a private setting and designed to meet the unique interests and/or skill sets of individuals and small groups. *Examples: Private Roving Naturalist Visit, Private First Aid/CPR Classes, Personal Training Sessions, Girl Scout Cooking Class*
12. **Rentals – Facilities** Space and facility reservations for exclusive use by an individual or group. *Examples: Sport Field/Court Rentals, Recreation Facility Rentals, Picnic Shelter Rentals, Garden Plot Rentals*
13. **Specialized Business Services** Highly specialized amenities which offer expert instruction and/or experiences in unique environments, setting them apart from other departmental services. Specialized Business Services are aligned with those offered in the private sector and cater to specific market segments. *Examples: Cascades Golf Course, Rose Hill and White Oak Cemeteries Burial Services, Twin Lakes Recreation Center*
14. **Sales** Private or semi-private activities and instruction. *Examples: private swimming lessons, Hunting Permits*

Financial Sustainability Strategy

Cost of Service Analysis

Completion of an operational cost-of-service analysis allowed the department 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 Department 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 Department's Financial Sustainability Strategy.



Financial Sustainability Strategy

Process

The consulting team worked closely with the BPRD 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.

Results

Results of the analysis provide a comprehensive review of fiscal year 2024, encompassing January 1, 2024 – 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.

Summary of Results by Service Category

Service Category	Stats		Expenses				Subsidy		Cost Recovery Results
	Participations/ Quantity Sold	Total Revenue	Direct - Service	Direct - Facility	Indirect	Total Expense	Subsidy Amount	Subsidy %	Cost Recovery %
Community Events	111,651	\$ 101,560	\$ 265,519	\$ 482	\$ 32,949	\$ 298,950	\$ 197,390	2%	34%
Drop-in Activities	90,044	\$ 353,861	\$ 372,271	\$ 316,328	\$ 85,295	\$ 773,893	\$ 420,032	5%	46%
Beginner / Intro Activities	2,183	\$ 118,358	\$ 237,173	\$ 52,745	\$ 35,911	\$ 325,830	\$ 207,472	2%	36%
Equity & Enrichment	4,696	\$ 200,897	\$ 536,728	\$ 54,012	\$ 73,173	\$ 663,913	\$ 463,016	5%	30%
Special Events	13,442	\$ 65,078	\$ 343,220	\$ 23,593	\$ 45,436	\$ 412,250	\$ 347,172	4%	16%
Intermediate / Adv Activities	300	\$ 40,754	\$ 41,101	\$ 23,059	\$ 7,947	\$ 72,108	\$ 31,354	0%	57%
Competitive Level Activities	106	\$ 54,147	\$ 125,640	\$ 55,288	\$ 22,411	\$ 203,339	\$ 149,192	2%	27%
Rentals	99,451	\$ 489,919	\$ 838,203	\$ 557,778	\$ 172,916	\$ 1,568,898	\$ 1,078,978	12%	31%
Private Use Activities	1,267	\$ 70	\$ 9,792	\$ 20	\$ 1,215	\$ 11,027	\$ 10,957	0%	1%
Specialized Business Services	119,336	\$ 2,218,621	\$ 1,271,148	\$ 1,654,102	\$ 362,342	\$ 3,287,593	\$ 1,068,972	12%	67%
Sales	28,151	\$ 64,904	\$ 67,106	\$ 1,345	\$ 8,479	\$ 76,930	\$ 12,026	0%	84%
Total by Service Category	470,627	\$ 3,708,169	\$ 4,107,903	\$ 2,738,752	\$ 848,075	\$ 7,694,731	\$ 3,986,561	46%	48%
Open Access	-	\$ 50,715	\$ -	\$ 4,247,243	\$ 526,094	\$ 4,773,337	\$ 4,722,622	54%	1%
TOTAL	470,627	\$ 3,758,884	\$ 4,107,903	\$ 6,985,996	\$ 1,374,169	\$ 12,468,068	\$ 8,709,184	100%	30%

Financial Sustainability Strategy

Summary of Results by Service Area

Service Area	Stats		Expenses				Subsidy		Cost Recovery Results	
	Participations/ Quantity Sold	Total Revenue	Direct - Service	Direct - Facility	Indirect	Total Expense	Subsidy Amount	Subsidy %	Cost Recovery %	
Adult Sports	3,011	\$ 76,592	\$ 243,935	\$ 155,147	\$ 49,433	\$ 448,514	\$ 371,922	4%	17%	
Bryan Park Pool	91,637	\$ 286,720	\$ 234,798	\$ 157,425	\$ 48,584	\$ 440,807	\$ 154,087	2%	65%	
Mills Pool	6,483	\$ 60,660	\$ 85,400	\$ 63,619	\$ 18,459	\$ 167,478	\$ 106,818	1%	36%	
Banneker Community Center	11,600	\$ 105,056	\$ 273,497	\$ 72,273	\$ 42,829	\$ 388,599	\$ 283,543	3%	27%	
Farmers' Market	85,903	\$ 61,080	\$ 147,275	\$ -	\$ 18,242	\$ 165,517	\$ 104,438	1%	37%	
Community Gardens	276	\$ 17,400	\$ 14,988	\$ 94,532	\$ 13,566	\$ 123,086	\$ 105,687	1%	14%	
Cemeteries	40	\$ 32,625	\$ 12,812	\$ 19,247	\$ 3,971	\$ 36,030	\$ 3,405	0%	91%	
Frank Southern Ice Arena	62,643	\$ 313,054	\$ 226,810	\$ 237,760	\$ 57,545	\$ 522,115	\$ 209,061	2%	60%	
Cascades Golf Course	96,510	\$ 1,403,622	\$ 691,648	\$ 603,773	\$ 160,460	\$ 1,455,881	\$ 52,259	1%	96%	
Health & Wellness	1,413	\$ 14,206	\$ 115,342	\$ 4,323	\$ 14,823	\$ 134,488	\$ 120,282	1%	11%	
Youth Programs	1,312	\$ 179,438	\$ 340,467	\$ 13,343	\$ 43,825	\$ 397,635	\$ 218,197	3%	45%	
Natural Resources	9,650	\$ 103,174	\$ 309,957	\$ 27,494	\$ 41,799	\$ 379,251	\$ 276,077	3%	27%	
Operations	470	\$ 37,085	\$ 1,575	\$ 49,978	\$ 6,386	\$ 57,938	\$ 20,853	0%	64%	
Switchyard Park	37,636	\$ 90,286	\$ 204,345	\$ 21,836	\$ 28,016	\$ 254,198	\$ 163,912	2%	36%	
Twin Lakes Recreation Center	22,786	\$ 782,374	\$ 566,688	\$ 1,031,083	\$ 197,911	\$ 1,795,682	\$ 1,013,308	12%	44%	
Youth Sports	787	\$ 48,379	\$ 185,885	\$ 166,188	\$ 43,610	\$ 395,683	\$ 347,303	4%	12%	
Events	38,470	\$ 96,418	\$ 452,480	\$ 20,734	\$ 58,616	\$ 531,829	\$ 435,411	5%	18%	
Total by Service Area	470,627	\$ 3,708,169	\$ 4,107,903	\$ 2,738,752	\$ 848,075	\$ 7,694,731	\$ 3,986,561	46%	48%	
Open Access	-	\$ 50,715	\$ -	\$ 4,247,243	\$ 526,094	\$ 4,773,337	\$ 4,722,622	54%	1%	
TOTAL	470,627	\$ 3,758,884	\$ 4,107,903	\$ 6,985,996	\$ 1,374,169	\$ 12,468,068	\$ 8,709,184	100%	30%	

Expense Insights

Expense insights provide context and a greater understanding of how the Department spends its operational budget. Results below detail the Department's Divisions and category breakdown.

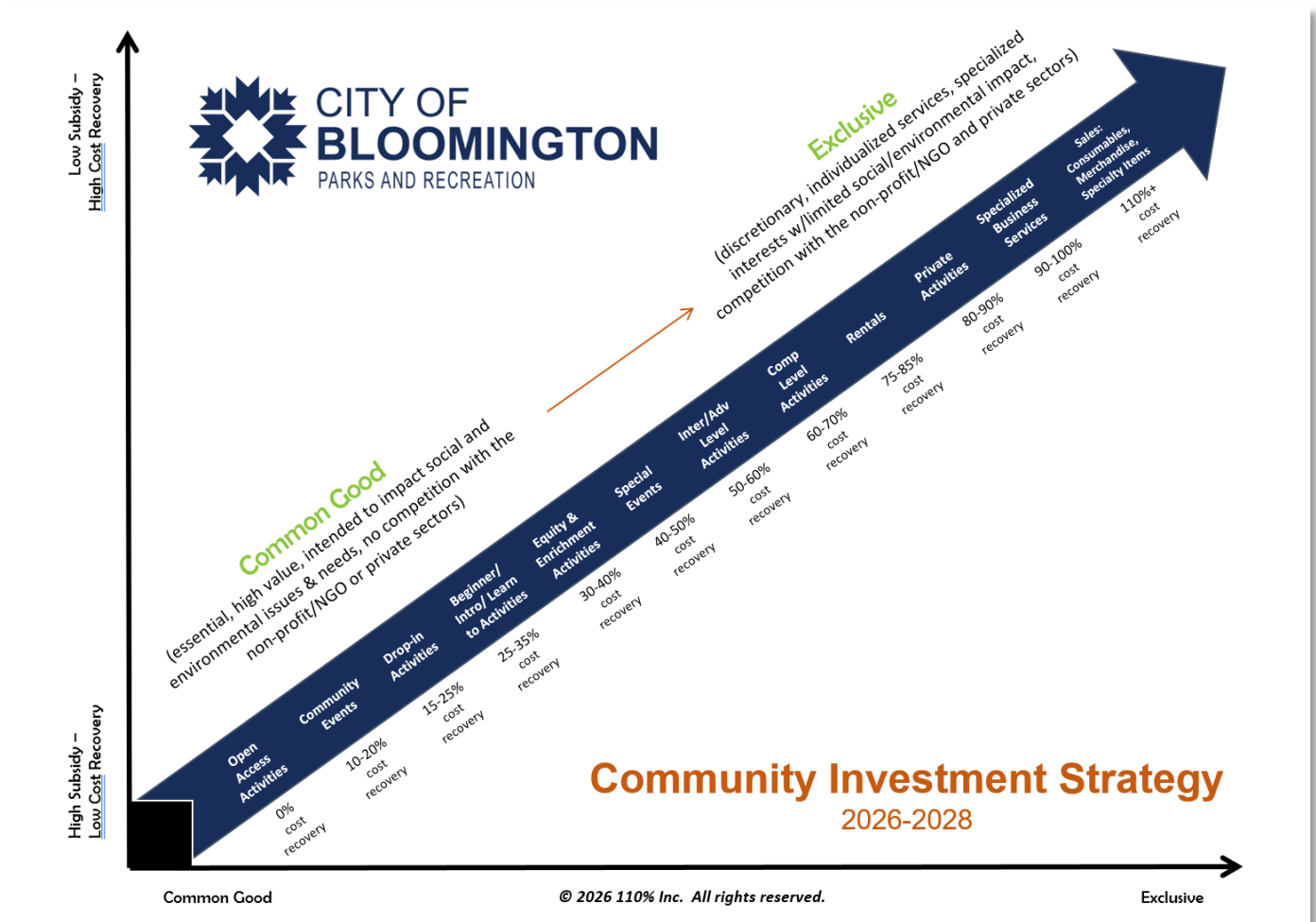
Division Summary	Amount	% of Total	Division Summary	Amount	% of Total
Administration	\$ 837,029.91	6.71%	Hopewell	\$ 345.92	0.00%
Adult Sports-Concessions	\$ 298.79	0.00%	Inclusive Recreation	\$ 96,919.98	0.78%
Adult Sports-Softball	\$ 303,396.56	2.43%	Marketing	\$ 511,113.76	4.10%
Aquatics-Bryan Pool	\$ 348,965.07	2.80%	Natural Resources	\$ 441,616.07	3.54%
Aquatics-Health & Safety	\$ 1.74	0.00%	Operations	\$ 2,107,629.61	16.90%
Aquatics-Mills Pool	\$ 147,557.40	1.18%	Operations-Open Shelters	\$ 1,574.63	0.01%
Aquatics-Pool Concessions	\$ 45,059.57	0.36%	Performing Arts Series	\$ 19,239.22	0.15%
Banneker	\$ 339,796.80	2.73%	Switchyard Property	\$ 806,100.36	6.47%
Banneker Nature Day	\$ 4,853.98	0.04%	TLRC-Basketball	\$ 47,769.42	0.38%
Banneker-Classes	\$ 1,821.13	0.01%	TLRC-Concessions	\$ 58,983.60	0.47%
Cemeteries	\$ 206,016.35	1.65%	TLRC-Health & Wellness	\$ 56,391.84	0.45%
Community Events	\$ 433,240.65	3.47%	Twin Lakes Recreation Center	\$ 1,434,870.38	11.51%
Community Events-Farmers' Market	\$ 147,274.80	1.18%	Urban Forestry	\$ 624,156.89	5.01%
Community Events-Gardens	\$ 90,887.97	0.73%	Urban Greenspaces	\$ 933,709.16	7.49%
Frank Southern Center	\$ 456,812.00	3.66%	Youth Expo-Childrens Expo	\$ 772.35	0.01%
Frank Southern Center-Concessions	\$ 7,869.11	0.06%	Youth Services-Juke Box	\$ 143,826.79	1.15%
Golf Course-Pro Shop	\$ 85,683.38	0.69%	Youth Services-Kid City Camps	\$ 112,430.96	0.90%
Golf Services	\$ 1,209,737.67	9.70%	Youth Sports-Olcott	\$ 53,934.19	0.43%
Health & Wellness	\$ 115,342.48	0.93%	Youth Sports-Winslow	\$ 235,037.17	1.89%
			Total Department	\$ 12,468,067.66	100.00%

Financial Sustainability Strategy

Community Investment Strategy

Bloomington Parks & Recreation's Community Investment Strategies present the degree to which financial resources will be spent, and expenses will be recovered and managed. These strategies shift from those that might suggest all services should be provided at no or low cost to everyone to an equitable philosophy in which subsidy allocation decisions are based on "beneficiary of service". In this conceptualization, each type of service has specific characteristics that provide a rationale for who should pay (e.g., taxpayers, the individual, or both) and to what extent. Ultimately, this aligns subsidy allocation, cost-recovery goals, and expectations with a service's beneficiary.

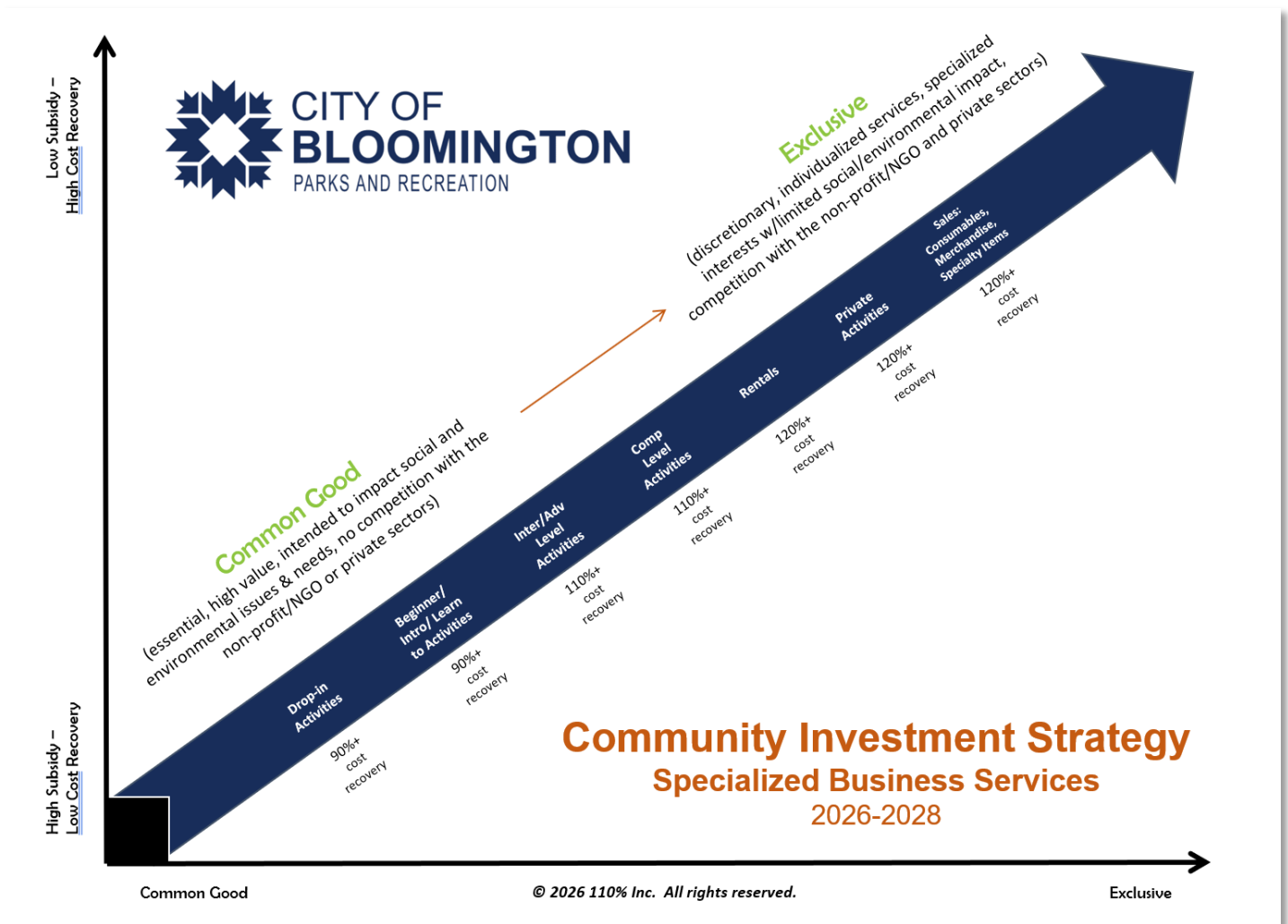
Two Community Investment Strategies were developed as part of the master plan process. Below is the strategy for all Department service categories.



Financial Sustainability Strategy

The alternative Community Investment Strategy was designed specifically for services within the Specialized Services Category (Cascades Golf Course, Rose Hill and White Oak Cemeteries Burial Services, Twin Lakes Recreation Center).

Each of the Community Investment Strategies includes service categories and cost-recovery goals and serves as a graphic representation of the Department's tax use and revenue enhancement philosophy.



Financial Sustainability Strategy

Results by Sub Service Area

Adult Sports: 17% Overall Cost Recovery

Service Category	Service Area	Sub Service Area	Total Revenue	Total Expense	Cost Recovery %	Cost Recovery Goal (Mid)	Variance From Goal (Mid)
Competitive Level Activities	Adult Sports	Adult Sports - Leagues	\$ 51,275	\$ 196,726	26%	65%	-39%
Rentals	Adult Sports	Adult Sports - Rentals	\$ 25,317	\$ 251,788	10%	80%	-70%

Bryan Park Pool: 65% Overall Cost Recovery

Service Category	Service Area	Sub Service Area	Total Revenue	Total Expense	Cost Recovery %	Cost Recovery Goal (Mid)	Variance From Goal (Mid)
Drop-in Activities	Bryan Park Pool	BPP - Admissions	\$ 224,474	\$ 365,950	61%	20%	41%
Sales	Bryan Park Pool	BPP - Concessions	\$ 44,086	\$ 52,817	83%	110%	-27%
Rentals	Bryan Park Pool	BPP - Pool Rentals	\$ 6,875	\$ 6,701	103%	80%	23%
Beginner / Intro Activities	Bryan Park Pool	BPP - Swim Lessons	\$ 8,015	\$ 9,588	84%	30%	54%
Intermediate / Adv Activities	Bryan Park Pool	BPP - Swim Lessons	\$ 3,270	\$ 5,751	57%	55%	2%

Mills Pool: 36% Overall Cost Recovery

Service Category	Service Area	Sub Service Area	Total Revenue	Total Expense	Cost Recovery %	Cost Recovery Goal (Mid)	Variance From Goal (Mid)
Drop-in Activities	Mills Pool	MP - Admissions	\$ 56,028	\$ 160,861	35%	20%	15%
Sales	Mills Pool	MP - Concessions	\$ 3,057	\$ 4,841	63%	110%	-47%
Rentals	Mills Pool	MP - Pool Rentals	\$ 1,575	\$ 1,775	89%	80%	9%

Banneker Community Center: 27% Overall Cost Recovery

Service Category	Service Area	Sub Service Area	Total Revenue	Total Expense	Cost Recovery %	Cost Recovery Goal (Mid)	Variance From Goal (Mid)
Equity & Enrichment	Banneker Community Center	Banneker - After School	\$ 47,667	\$ 92,212	52%	35%	17%
Equity & Enrichment	Banneker Community Center	Banneker - Camp	\$ 19,280	\$ 221,576	9%	35%	-26%
Equity & Enrichment	Banneker Community Center	Banneker - Classes & Events	\$ 556	\$ 9,562	6%	35%	-29%
Special Events	Banneker Community Center	Banneker - Classes & Events	\$ 270	\$ 673	40%	45%	-5%
Drop-in Activities	Banneker Community Center	Banneker - Classes & Events	\$ 1,545	\$ 2,663	58%	20%	38%
Rentals	Banneker Community Center	Banneker - Rentals	\$ 35,739	\$ 61,912	58%	80%	-22%

Farmers' Market: 37% Overall Cost Recovery

Service Category	Service Area	Sub Service Area	Total Revenue	Total Expense	Cost Recovery %	Cost Recovery Goal (Mid)	Variance From Goal (Mid)
Community Events	Farmers' Market	Farmers' Market	\$ 61,080	\$ 165,517	37%	15%	22%

Financial Sustainability Strategy

Results by Sub Service Area

Community Gardens: 14% Overall Cost Recovery

Service Category	Service Area	Sub Service Area	Total Revenue	Total Expense	Cost Recovery %	Cost Recovery Goal (Mid)	Variance From Goal (Mid)
Rentals	Community Gardens	Garden Plot Rentals	\$ 17,400	\$ 123,086	14%	80%	-66%

Cemeteries: 91% Overall Cost Recovery

Service Category	Service Area	Sub Service Area	Total Revenue	Total Expense	Cost Recovery %	Cost Recovery Goal (Mid)	Variance From Goal (Mid)
Specialized Business Services	Cemeteries	Lots & Burial Services	\$ 32,625	\$ 36,030	91%	105%	-14%

Frank Southern Ice Arena: 60% Overall Cost Recovery

Service Category	Service Area	Sub Service Area	Total Revenue	Total Expense	Cost Recovery %	Cost Recovery Goal (Mid)	Variance From Goal (Mid)
Sales	Frank Southern Ice Arena	FSIA - Concessions	\$ 14,593	\$ 15,605	94%	110%	-16%
Drop-in Activities	Frank Southern Ice Arena	FSIA - Drop-in Ice Time	\$ 58,464	\$ 153,706	38%	20%	18%
Rentals	Frank Southern Ice Arena	FSIA - Drop-in Ice Time	\$ 16,907	\$ 18,328	92%	80%	12%
Competitive Level Activities	Frank Southern Ice Arena	FSIA - Hockey Leagues & Events	\$ 2,872	\$ 6,613	43%	65%	-22%
Beginner / Intro Activities	Frank Southern Ice Arena	FSIA - Hockey Leagues & Events	\$ 3,903	\$ 9,919	39%	30%	9%
Intermediate / Adv Activities	Frank Southern Ice Arena	FSIA - Hockey Leagues & Events	\$ 9,715	\$ 15,871	61%	55%	6%
Special Events	Frank Southern Ice Arena	FSIA - Hockey Leagues & Events	\$ 5,130	\$ 8,431	61%	45%	16%
Rentals	Frank Southern Ice Arena	FSIA - Ice Rink Rentals	\$ 84,720	\$ 94,840	89%	80%	9%
Beginner / Intro Activities	Frank Southern Ice Arena	FSIA - Ice Skating Lessons	\$ 31,869	\$ 82,125	39%	30%	9%
Intermediate / Adv Activities	Frank Southern Ice Arena	FSIA - Ice Skating Lessons	\$ 12,099	\$ 30,658	39%	55%	-16%
Rentals	Frank Southern Ice Arena	FSIA - IU Ice Rink Rentals	\$ 65,280	\$ 72,031	91%	80%	11%
Sales	Frank Southern Ice Arena	FSIA - Pro Shop & Skate Sharpening	\$ 3,169	\$ 3,667	86%	110%	-24%
Rentals	Frank Southern Ice Arena	FSIA - Room Rentals	\$ 4,335	\$ 10,320	42%	80%	-38%

Cascades Golf Course: 96% Overall Cost Recovery

Service Category	Service Area	Sub Service Area	Total Revenue	Total Expense	Cost Recovery %	Cost Recovery Goal (Mid)	Variance From Goal (Mid)
Specialized Business Services	Cascades Golf Course	Golf - Classes	\$ 31,610	\$ 31,930	99%	105%	-6%
Specialized Business Services	Cascades Golf Course	Golf - Concessions	\$ 117,148	\$ 85,787	137%	105%	32%
Specialized Business Services	Cascades Golf Course	Golf - Driving Range	\$ 76,576	\$ 74,792	102%	105%	-3%
Specialized Business Services	Cascades Golf Course	Golf - Equip & Locker Rentals	\$ 351,293	\$ 256,603	137%	105%	32%
Specialized Business Services	Cascades Golf Course	Golf - Green Fees & Memberships	\$ 678,249	\$ 871,693	78%	105%	-27%
Specialized Business Services	Cascades Golf Course	Golf - Pro Shop Sales	\$ 131,188	\$ 116,631	112%	105%	7%
Specialized Business Services	Cascades Golf Course	Golf - Room Rentals	\$ 17,557	\$ 18,445	95%	105%	-10%

Financial Sustainability Strategy

Results by Sub Service Area

Health & Wellness: 11% Overall Cost Recovery

Service Category	Service Area	Sub Service Area	Total Revenue	Total Expense	Cost Recovery %	Cost Recovery Goal (Mid)	Variance From Goal (Mid)
Beginner / Intro Activities	Health & Wellness	HW - Classes & Events	\$ 9,870	\$ 117,820	8%	30%	-22%
Private Use Activities	Health & Wellness	HW - Classes & Events	\$ 70	\$ 1,196	6%	85%	-79%
Equity & Enrichment	Health & Wellness	HW - Classes & Events	\$ 526	\$ 10,723	5%	35%	-30%
Special Events	Health & Wellness	HW - Classes & Events	\$ 3,740	\$ 4,749	79%	45%	34%

Youth Programs: 45% Overall Cost Recovery

Service Category	Service Area	Sub Service Area	Total Revenue	Total Expense	Cost Recovery %	Cost Recovery Goal (Mid)	Variance From Goal (Mid)
Rentals	Youth Programs	AJB - Rentals	\$ 1,935	\$ 3,354	58%	80%	-22%
Equity & Enrichment	Youth Programs	Kid City	\$ 100,686	\$ 274,565	37%	35%	2%
Beginner / Intro Activities	Youth Programs	LMSA	\$ 60,180	\$ 84,642	71%	30%	41%
Intermediate / Adv Activities	Youth Programs	LMSA	\$ 15,610	\$ 18,671	84%	55%	29%
Equity & Enrichment	Youth Programs	YP - Classes & Events	\$ 952	\$ 11,154	9%	35%	-26%
Beginner / Intro Activities	Youth Programs	YP - Classes & Events	\$ 75	\$ 5,249	1%	30%	-29%

Natural Resources: 27% Overall Cost Recovery

Service Category	Service Area	Sub Service Area	Total Revenue	Total Expense	Cost Recovery %	Cost Recovery Goal (Mid)	Variance From Goal (Mid)
Drop-in Activities	Natural Resources	Boat Launch Fees	\$ 13,350	\$ 90,713	15%	20%	-5%
Equity & Enrichment	Natural Resources	NR - Classes & Events	\$ 31,231	\$ 44,121	71%	35%	36%
Beginner / Intro Activities	Natural Resources	NR - Classes & Events	\$ 4,446	\$ 16,486	27%	30%	-3%
Private Use Activities	Natural Resources	NR - Classes & Events	\$ -	\$ 9,831	0%	85%	-85%
Intermediate / Adv Activities	Natural Resources	NR - Classes & Events	\$ 60	\$ 1,157	5%	55%	-50%
Rentals	Natural Resources	Watercraft Rentals	\$ 54,087	\$ 216,943	25%	80%	-55%