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**PARKS, RECREATION, AND URBAN  
FORESTRY COMMISSION  
WORKSHOP AGENDA**

**May 26, 2026  
5:00 PM**

**Location: City Hall, 408 N Spokane Street, Post Falls, ID 83854, Room 204, Floor 2**

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**WORKSHOP – 5:00 pm City Hall Conference Room 204, Floor 2**

There will be no formal meeting following the completion of the workshop.

**CALL TO ORDER**

**ROLL CALL OF PARKS, RECREATION, AND URBAN FORESTRY COMMISSION MEMBERS**

Devon Braithwaite, Krista Noyes, Jayson Cornwell, Deborah Patterson, Dana Repan, Scott Tulleners

**1. ADMINISTRATIVE / STAFF REPORTS**

- a. Workshop Topic: Introduction to the Cost Recovery Pyramid for Resource Allocation

**2. COMMISSION COMMENT**

**3. ADJOURNMENT**

Questions concerning items appearing on this Agenda or requests for accommodation of special needs to participate in the meeting should be addressed to the Office of the City Clerk, 408 Spokane Street or call 208-773-3511. City Council and City Commission meetings are broadcast live on Post Falls City Cable on cable channel 1300 (formerly 97.103) as well as the City's YouTube Channel (<https://www.youtube.com/c/CityofPostFallsIdaho>).

Commission Chair: Devon Braithwaite Vice-Chair: Krista Noyes  
Members: Jayson Cornwell, Deborah Patterson, Dana Repan, Scott Tulleners

Mission  
Building Community



## VII. Financial Analysis

### A. Current Circumstances

Parks and recreation facilities, programs, and services are essential to maintaining Post Falls' diverse and desirable community. However, not all facilities, programs, and services are equal. In general, the more a facility, program, or service provides a community benefit to its citizens as a whole, the more that element should be paid for by all citizens as part of the City's general fund. The more a facility, program, or service provides individual benefits, the more that element should be paid for by user fees. This funding and cost recovery philosophy acknowledges the tremendous public benefits of parks and recreation to the community. Parks and recreation services also promote and support a community's economic development, crime prevention, and community health. The City should seek to leverage partnerships wherever possible to help fund the facilities, programs, and services that it provides to the community.



Focus group participants and survey respondents expressed an interest in having the City maintain the access and affordability of programs and services. Parks and Recreation staff need to continue to work diligently to control expenses and improve revenues to maintain the access and level of affordability to which program users have become accustomed.

Park land in Post Falls is currently acquired through donations, leases, or purchases. The City maintains a capital improvement program and employs impact fees to maintain adopted levels of service for parks.



Development Impact fees are the main source of funding for the growth-related expansion of parks in Post Falls. The City collects impact fees, assessed with building permits, to maintain adopted LOS standards in accordance with the City’s current impact fee resolution. At the end of 2019, the City completed a *Capital Improvement Plan and Development Impact Fee Report*\*. The report recommended an increase in the impact fee and also a new type of public facility eligible for funding, which was identified as multi-modal paths.

Based on the findings of the Capital Improvement Plan and Development Impact Fee Report, the following additional infrastructure is needed to maintain current levels of service over the next ten years:

- 119 acres of Level One park land with an estimated cost of almost \$6 million
- 209 acres of Level Two park land estimated to cost \$10.46 million
- Level One park improvements totaling \$9.78 million
- Level Two park improvements totaling \$6.188 million
- 6,072 square feet of indoor recreation center space estimated at \$898,000

Total projected Parks and Recreation capital improvement cost in current dollars (2019) is \$33.3 million.

\* *The Capital Improvement Plan and Development Impact Fee Report had not been adopted by City Council when this plan was completed. The report recommendations may have changed prior to adoption.*

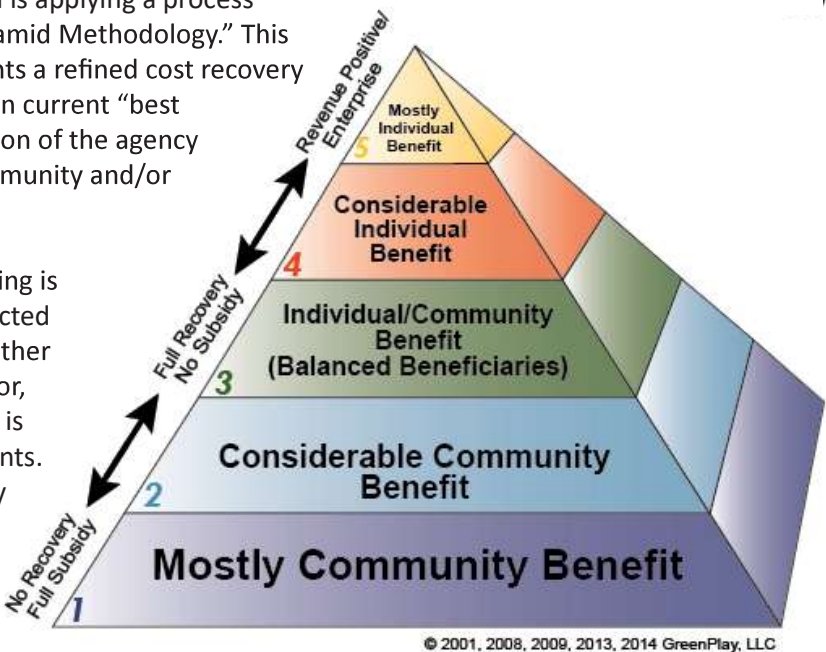
## B. Financial Sustainability for Program Delivery

It is important for the City to develop a resource allocation and pricing philosophy that reflects the values of the community and the responsibility it has to the community. This philosophy will be especially important if the City moves forward in the development of new programs and additional and/or expanded facilities, and as it strives for sustainability and determines how much it is willing to subsidize operations with tax dollars.

One means of accomplishing this goal is applying a process using an industry tool called the “Pyramid Methodology.” This methodology develops and implements a refined cost recovery philosophy and pricing policy based on current “best practices” as determined by the mission of the agency and the program’s benefit to the community and/or individual.

Critical to this philosophical undertaking is the support and understanding of elected officials, and ultimately, citizens. Whether or not significant changes are called for, the agency wants to be certain that it is philosophically aligned with its residents. The development of the cost recovery philosophy and policy is built on a very logical foundation, using the understanding of who is benefiting from recreation services to determine how the costs for that service should be offset.

Figure 8: Pyramid Methodology





Recreation programs and services are sorted along a continuum of what delivers the greatest individual benefit to what delivers the greatest community benefit. The amount of subsidy for each level (not necessarily individual programs) is then determined to create an overall cost recovery philosophy.

Developing effective ongoing systems that help measure success in reaching cost recovery goals and anticipate potential pitfalls are dependent on the following:

- Understanding of current revenue streams and their sustainability.
- Tracking all expenses and revenues for programs, facilities, and services to understand their contributions to overall Department cost recovery.
- Analyzing who is benefiting from programs, facilities, and services and to what degree they should be subsidized.
- Acknowledging the full cost of each program (those direct and indirect costs associated with program delivery) and where the program fits on the continuum of who benefits from the program or service to determine appropriate cost recovery targets.
- Defining direct costs as those that typically exist purely because of the program and the change with the program.
- Defining indirect costs as those that would typically exist anyway (like full-time staff, utilities, administration, debt service, etc.).
- Program fees should not be based on ability to pay, but an objective program should be in place that allows for easy access for lower income participants, through availability of scholarships and/or discounts. In many instances, qualification for scholarships and/or discounts can mirror requirements for free or reduce cost lunch in schools.

## C. Potential Funding Support

Revenue enhancement was a key priority for focus groups and stakeholder participants, as well as survey respondents. The Department should continue to pursue funding strategies that provide alternative funds to the City's General Fund:

- Explore alternative funding sources that strategically align with targeted services
  - Urban renewal funds
  - Impact fee revenue for growth share of bond repayment
- Expand alternative funding for strategic initiatives through grants
- Expand additional community partnerships
- Explore the opportunities for (and use of) sponsorships
- Consider a bond referendum for expanded and new facilities
- Establish a state of the industry cost recovery and financial sustainability program
- Pursue land dedication
- Extraction on annexation



The Department should consider a bond referendum as a source of funding for new facilities that will increase patronage of the City of Post Falls. Additionally, the Department should review and potentially adjust user fees. A cost recovery study may be a helpful next step to assess resource allocations and cost recovery levels.

A bond referendum was supported by 64 percent of open link survey respondents and 49 percent of invitation respondents as a way to fund specific projects. Sponsorships and naming rights also received good support with 77 percent of open link survey respondents and 55 percent of invitation respondents indicating probably or definitely supporting.