

SERVING THE PARK & RECREATION INDUSTRY

Prepared for:

Columbine Knolls Recreation District



Parks Assessment and Capital Improvement Plan

Final Report – 10/2/2025

2025

What's Inside

Your Final Report

We are pleased to submit the following *Parks Assessment and Capital Improvement Plan Report* to the Columbine Knolls Recreation District.

The pages that follow provide an overview of the project, outlining the methodology, presentation of findings, and detailing suggested next steps of the process.

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Executive Summary

Beginning in April 2025, 110%, Inc. (110%) was contracted with Columbine Knolls Recreation District (CKRD) to conduct an assessment of the District's park assets in order to develop an updated Capital Improvement Plan (CIP). This process was initiated by CKRD Executive Director, Kathy Wallace, and was led by 110% Principal, Farrell Buller.

KEY TASKS AND MILESTONES

Key project tasks and milestones included:

- **Staff Meetings** – Throughout the process, several conversations were conducted between 110% and CKRD in order to develop an in-depth understanding of the challenges and opportunities the District faces, as well as to collaborate to develop plan recommendations.
- **District Tour** – On April 7th, 2025, Kathy led Farrell on an on-site tour of the District-owned and managed park and recreation sites.
- **Facilities Assessment** – On April 30th, 2025, three members of the Consulting Team conducted a facilities assessment of Marker Park and Columbine Knolls Grove Park. The conditions of the amenities in each park were assessed and photographed. The amenities reviewed included green spaces, playground areas, pool, tennis areas, sports fields, and restroom buildings.
- **Financial Analysis** – A comprehensive review of the District's current fiscal management practices, operational budget, and current CIP budget was conducted to assist in determining the District's financial performance, stability, and sustainability.
- **Board of Directors Update** – On July 16th, 2025, Farrell attended CKRD's Board Meeting to provide a detailed project update to the Board of Directors. She reviewed the project scope, work completed to date, facility and operating considerations, and overviewed the remaining steps to the project. On September 3rd, 2025, Farrell attended CKRD's Board meeting to provide draft findings and talk through recommendations and possible next steps for the District to consider.
- **Supplemental Documents** – In addition to this report, there were three additional supplemental documents provided to CKRD: Facility Assessment Report (PDF), Financial Analysis Worksheet (Excel), CIP-Projects & Maintenance Sheet (Excel).

DISTRICT FACILITIES

CKRD manages a substantial number of park and recreation amenities within its district boundaries. These include two (2) parks, eight (8) tennis courts, three (3) playgrounds, three (3) outdoor shelters, one (1) gazebo, two (2) outdoor pools, two (2) parking lots, one (1) concessions area, one (1) indoor office and meeting space, one (1) restroom facility, one (1) maintenance shed, and an extensive network of walking

Executive Summary

paths. A Facilities Assessment conducted as part of this process revealed that the majority of the District’s amenities require some level of maintenance, repair, or replacement.

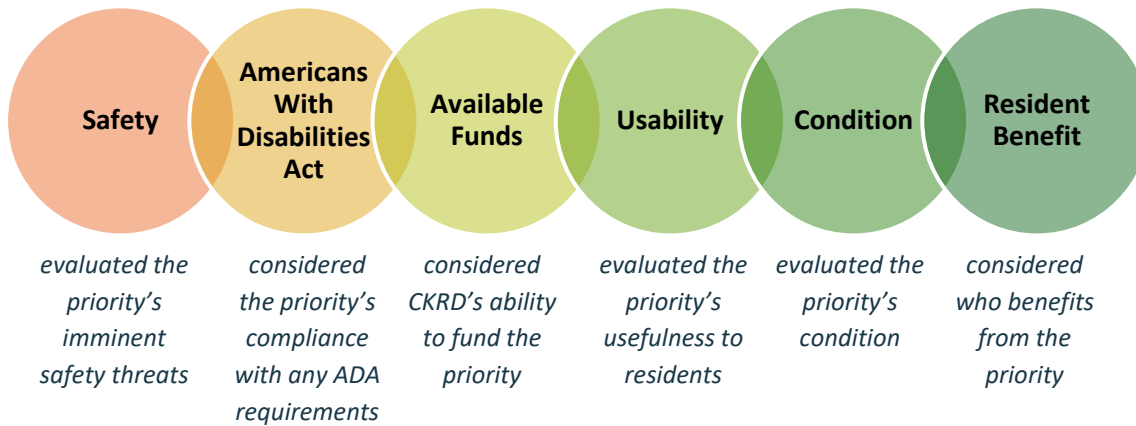
Currently, the District faces an estimated \$2,000,000 in deferred maintenance, with only about \$25,000-\$50,000 in unencumbered funds available annually. To close this significant funding gap—while ensuring community assets remain safe and usable—CKRD will need to pursue a range of strategies. These strategies must extend beyond financial solutions to include options such as divesting underutilized assets and engaging community support through volunteer and physical assistance.

The Executive Summary identifies three top priorities for immediate attention:

- Not waiving the Tax Revenue option.
- Replace the irrigation system at Marker Park.
- Replace the playground at Marker Park.

PRIORITY EVALUATION CONSIDERATIONS

In order to balance the ambition and resource needs of each of the plan’s recommendations so that the District is set up for success, identification of each priority requirement was determined through the evaluation of six key considerations.



From there, each priority was assigned a priority level of high, medium, and low.

- **High-level:** necessary for the District to thrive
- **Medium-level:** District should address but not pressing
- **Low-level:** a desire for the District; satisfies an interest

Executive Summary

HIGH-LEVEL PRIORITIES

The evaluation process identified three high-level priorities for the District to address immediately: one related to lost revenue and two focused on critical capital projects. These priorities underscore the growing financial and operational pressures facing the District, particularly as facility use increases and maintenance demands escalate.

A central recommendation is that the District not waive the tax revenue increase. This recommendation is supported by both financial analysis and evaluation criteria emphasizing safety, asset usability, available funding, and resident benefit. The District has not continuously enacted this opportunity, even as the costs of staffing, utilities, and routine operations have steadily risen. Compounding this, nearly \$2 million in deferred maintenance has been identified, further widening the gap between resources and needs.

Without new revenue, the District will face increasingly difficult tradeoffs, including the potential for service reductions, prolonged asset deterioration, or even facility closures. By maintaining the optional increase, the District can more responsibly address inflationary pressures, support equipment replacement and repairs, and ensure facilities remain safe, functional, and accessible.

This course of action protects the community's long-term investment in its parks and recreation system and reinforces the District's commitment to financial stewardship. It positions the District to better care for existing assets, uphold service quality, and sustain public trust while preparing for future challenges.

EVALUATION PROCESS FOR CAPITAL PRIORITIES

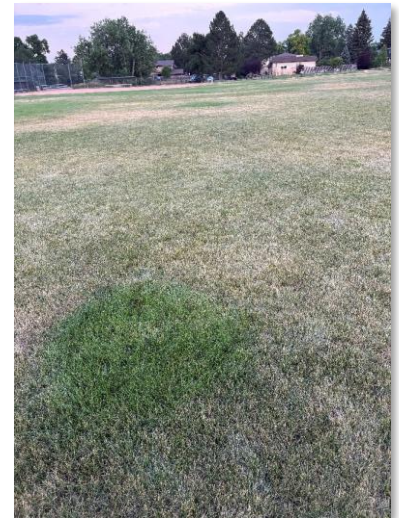
The table below demonstrates how the evaluation process is utilized in part to justify the recommendations for replacing the irrigation system and playground at Marker Park.

Item	Irrigation System	Engineered Wood Fiber	Play Structure - Large	Play Structure - Small
Priority	High	High	High	High
Location	Marker Park	Marker Park	Marker Park	Marker Park
Expense Type	Capital	Capital	Capital	Capital
Amenity/Type	Grounds	Playgrounds	Playgrounds	Playgrounds
Install Date	1995	2019	1996	1996
Last CIP Performed	N/A	N/A	N/A	N/A
Useful Life (years)	1	5	1	1
Condition Assessment Remaining Useful Life %	1-25%	Failed	Failed	Failed
Estimated Cost	\$150,000	\$10,000	\$100,000	\$75,000
Estimated Current Replacement Year	TBD	TBD	TBD	TBD
Estimated Future Replacement Cost (5% CAGR)	TBD	TBD	TBD	TBD

Executive Summary

Marker Park Irrigation System:

- Safety – while the irrigation system itself does not provide any safety concerns, the poor coverage it provides results in hard and uneven playing surfaces that are considered a safety risk for users
- ADA – there are no ADA considerations for this amenity
- Available Funds – the District likely has funds available to complete this project
- Usability – while the irrigation system is usable (1-25% usable life remaining), it is not fully functional as evidenced by its poor coverage to turf areas, it regularly fails and needs maintenance
- Condition – the irrigation system is in poor condition and has a direct impact on the condition of the turf areas it serves
- Resident Benefit – these areas provide medium community benefit they are accessible through passive and active recreation opportunities



Marker Park Playground (engineered wood fiber, large play structure, small play structure):

- Safety – each of the three playground priorities present significant safety concerns and should be removed
- ADA – access to each of the three playground priorities do not comply with current ADA requirements
- Available Funds – the District has partial to full funds available to complete this project
- Usability – each of the three playground priorities have reached the end of their usable life, which includes equipment and surfacing
- Condition – each of the three playground priorities are in failed condition
- Resident Benefit – each of the three playground priorities provide a moderately high community benefit that serve the District's residents through passive recreation opportunities



Facilities Assessment

OVERVIEW

Two members of 110%, Farrell and Alexis Rankey, Data Analyst, as well as sub-consultant Jason Kilgore conducted the facilities assessment of Marker Park and Columbine Knolls Grove Park on April 30th, 2025. The amenities reviewed included green spaces, playground areas, pool, tennis areas, sports fields, and restroom buildings.

Select assessments and pictures are included below. The full assessment document has been provided to the Executive Director as Exhibit A.

COLUMBINE KNOLLS GROVE PARK

Amenities: tennis courts (x2), pools (x2), playgrounds (x2), sand volleyball court, large multi-use grass area, office/bath house, parking spaces (x44 - x2 handicap spaces), picnic shelter with tables, benches, trash can receptacles, restrooms.

Green Space Playground

- Trees and bushes are in decent condition, but both are overgrown and alter sightline of playground

Pool

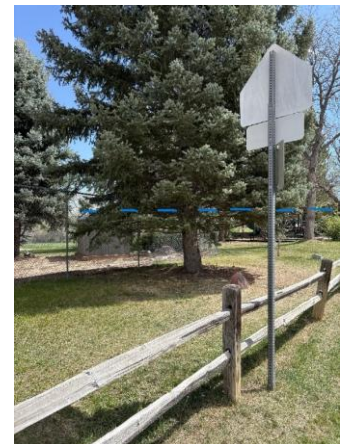
- Grout and concrete is in poor condition, chipping on decking around pools (pictured right)
- Non-compliant ADA access to small pool
- Water system is in poor condition, unidentified leak is contributing to water loss and pool water chemical balancing issues

Tennis Courts

- Tennis courts are in good condition

Parking Lot

- Parking lot is in decent condition
- Lack of safety lighting



Facilities Assessment

MARKER PARK

Amenities: tennis courts (x6), playgrounds (x2), ball fields (x3), maintenance shed, parking spaces (x80 – x4 handicap spaces), picnic shelter with tables, gazebo with tables, restrooms, walking trail.

Tennis Courts

- Courts are in poor condition, with all six courts have structural cracks and tripping hazards (pictured right)
- Gates are too narrow for ADA access

Sporting Playing Areas

- Irrigation system is in poor condition, leads to unhealthy and unsafe turf (pictured right)
- Baseball fields in decent condition, but have significant infield mix build up that leads to unsafe playing conditions
- Dugout shade structure covers on baseball fields in poor condition, deteriorated wood

Playground Area

- Equipment is in poor condition, at the end of safe usable life. Multiple safety hazards including broken components, unsafe exit areas, and exposed concrete (pictured below).
- Asphalt basketball court is in poor condition

Restrooms

- Need for pressure tank or low flush value kits, needs painting and possibly floor improvement

Other Amenities

- Parking lot is in decent condition, but needs to be repainted, chipped and sealed (pictured below)
- Maintenance shed need window replaced, roof tiles, vent grate fixed



Financial Analysis

OVERVIEW

Completion of a financial analysis allowed the District to understand its cost of doing business. Results of the analysis provide a review of fiscal year 2024. District revenues (fees, charges, grants, taxes), 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 CKRD provided were captured and attributed as part of this work, providing several insights.

Selected results from the analysis are included below. The full document has been provided to the Executive Director.

SUMMARY OF RESULTS BY SERVICE AREA

Service Area	Stats	Expenses				Subsidy		Cost Recovery Results
	Total Revenue	Direct - Service	Direct - Facility	Indirect	Total Expense	Subsidy Amount	Subsidy %	
Aquatics Admissions	\$ 122,085	\$ 142,122	\$ 64,427	\$ 57,638	\$ 264,187	\$ 142,102	31%	46%
Aquatics Programs	\$ 82,978	\$ 63,654	\$ 96,641	\$ 44,731	\$ 205,026	\$ 122,048	27%	40%
Tennis	\$ 20,440	\$ 8,824	\$ 47,802	\$ 15,802	\$ 72,428	\$ 51,988	12%	28%
Park Use Fees	\$ 28,000	\$ 2,074	\$ 11,733	\$ 3,853	\$ 17,660	\$ (10,340)	-2%	159%
Total by Service Area	\$ 253,503	\$ 216,674	\$ 220,603	\$ 122,024	\$ 559,301	\$ 305,798	68%	45%
Open Access	\$ -	\$ -	\$ 114,291	\$ 31,893	\$ 146,184	\$ 146,184	32%	0%
TOTAL	\$ 253,503	\$ 216,674	\$ 334,894	\$ 153,917	\$ 705,485	\$ 451,982	100%	36%

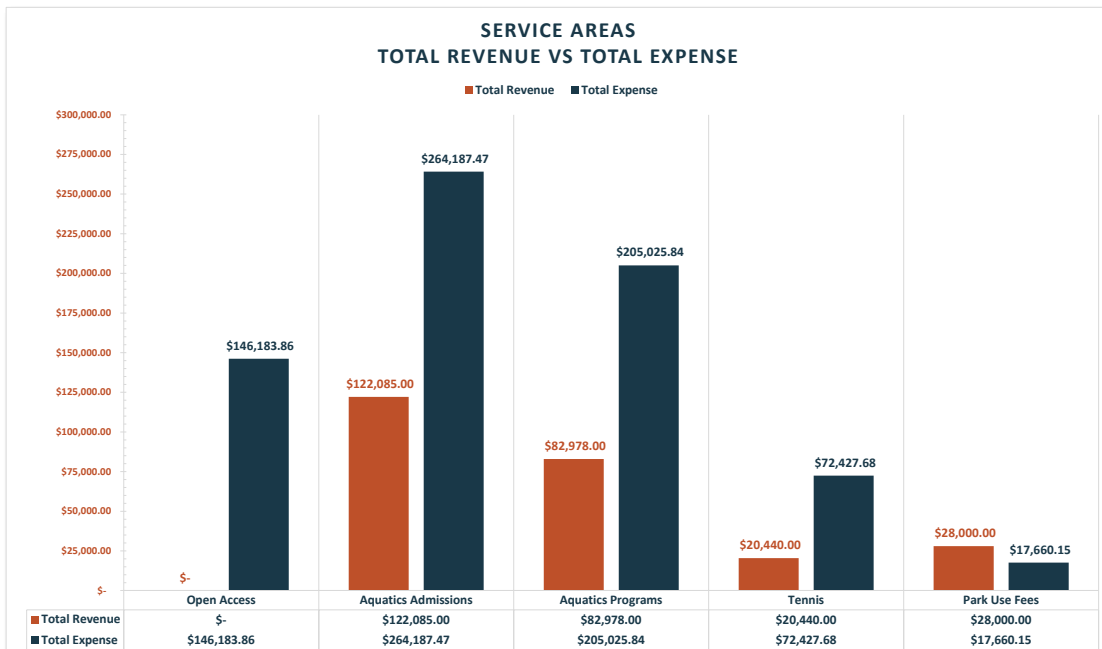
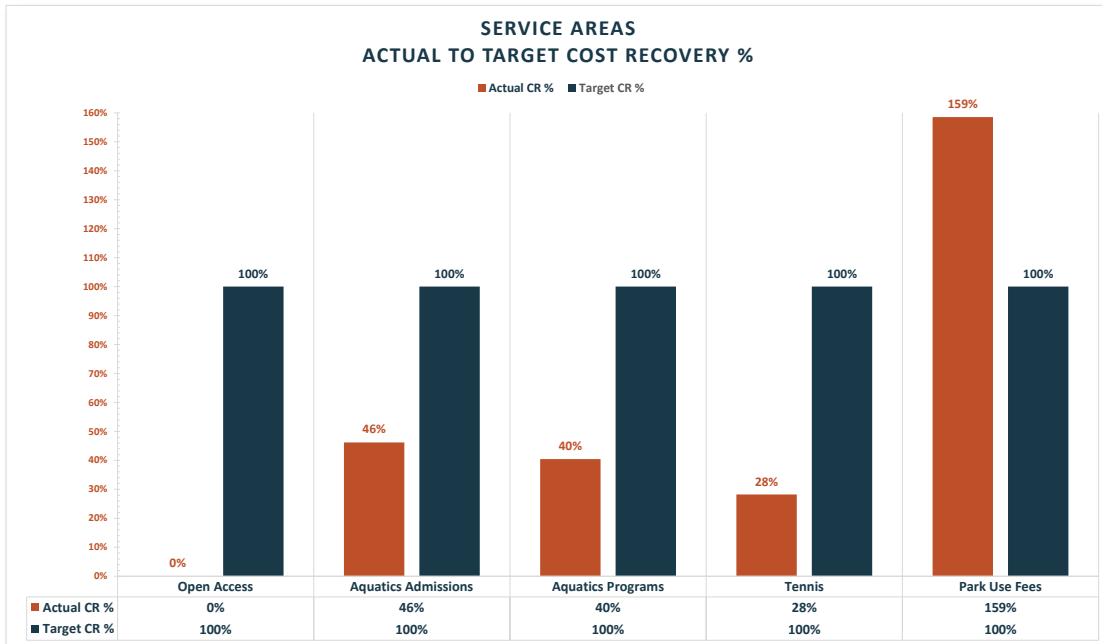
SUMMARY OF RESULTS BY SERVICE AREA

Service Area	Sub Service Area	Stats	Expenses				Subsidy		Cost Recovery Results
		Total Revenue	Direct - Service	Direct - Facility	Indirect	Total Expense	Subsidy Amount	Subsidy %	
Aquatics Admissions	Daily Fees	\$ 43,221	\$ 52,585	\$ 25,771	\$ 21,866	\$ 100,222	\$ 57,001	13%	43%
Aquatics Admissions	Pool Memberships	\$ 60,890	\$ 68,219	\$ 32,214	\$ 28,026	\$ 128,458	\$ 67,568	15%	47%
Aquatics Admissions	Concessions	\$ 17,974	\$ 21,318	\$ 6,443	\$ 7,747	\$ 35,508	\$ 17,534	4%	51%
Aquatics Programs	Swim Lessons	\$ 35,453	\$ 25,462	\$ 48,320	\$ 20,589	\$ 94,371	\$ 58,918	13%	38%
Aquatics Programs	Swim Team	\$ 24,421	\$ 24,189	\$ 24,160	\$ 13,492	\$ 61,841	\$ 37,420	8%	39%
Aquatics Programs	Pool Rentals	\$ 23,104	\$ 14,004	\$ 24,160	\$ 10,650	\$ 48,814	\$ 25,710	6%	47%
Tennis	Tennis Memberships	\$ 2,965	\$ 1,765	\$ 11,951	\$ 3,827	\$ 17,543	\$ 14,578	3%	17%
Tennis	Adult Tennis Leagues	\$ 6,400	\$ 794	\$ 11,951	\$ 3,556	\$ 16,301	\$ 9,901	2%	39%
Tennis	Junior Team Tennis	\$ 6,575	\$ 5,559	\$ 11,951	\$ 4,886	\$ 22,396	\$ 15,821	4%	29%
Tennis	Tennis Facility Use	\$ 4,500	\$ 706	\$ 11,951	\$ 3,532	\$ 16,188	\$ 11,688	3%	28%
Park Use Fees	Park Facility Use	\$ 28,000	\$ 2,074	\$ 11,733	\$ 3,853	\$ 17,660	\$ (10,340)	-2%	159%
		\$ 253,503	\$ 216,674	\$ 220,603	\$ 122,024	\$ 559,301	\$ 305,798	68%	45%
POST	Open Access	\$ -	\$ -	\$ 114,291	\$ 31,893	\$ 146,184	\$ 146,184	32%	0%
		\$ 253,503	\$ 216,674	\$ 334,894	\$ 153,917	\$ 705,485	\$ 451,982	100%	36%

Financial Analysis

REVENUE VS EXPENSE

Comparing total revenue and total expense across service areas can provide context and a greater understanding of where the greatest impacts can be made with organizational and/or fee changes. *Note that the expenses shown below include the allocation of indirect expenses for each service area.*



Financial Analysis

EXPENSE INSIGHTS

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

SUMMARY OF RESULTS BY DIVISION

Division Summary	Amount	% of Total
Pool	\$ 216,311.00	30.66%
Tennis	\$ 35,652.00	5.05%
Admin	\$ 233,174.00	33.05%
Parks	\$ 109,104.00	15.47%
Building	\$ 39,172.00	5.55%
Debt/Lease	\$ 8,000.00	1.13%
Capital	\$ 59,572.00	8.44%
Emergency Reserve	\$ 4,500.00	0.64%
Total Department	\$ 705,485.00	100.00%

SUMMARY OF RESULTS BY EXPENSE CATEGORY

Expense Category Summary	Amount	% of Total
Personnel	\$ 309,719.00	43.90%
Admin	\$ 58,246.00	8.26%
O&M	\$ 196,608.00	27.87%
Utilities	\$ 76,840.00	10.89%
Capital	\$ 59,572.00	8.44%
Reserves	\$ 4,500.00	0.64%
Total Department	\$ 705,485.00	100.00%

MEDIUM-LEVEL PRIORITIES

After the high-level priorities that were covered in the Executive Summary, several medium-level priorities, of both capital and maintenance as well as operational considerations, were identified.

Further Evaluate Condition of Pools

Both the small and large pools at Columbine Knolls Park have several components and considerations that require addressing further. The most notable is the unidentified leak that's causing an increase in cost of operations due to water loss. Other issues include chipping of concrete and grout on pool decking, worn down safety markings, lack of ADA access to small pool, and pool cover fittings.

Additionally, the District may want to explore converting the small pool into a spray ground to determine if there would be a reduction in operational and maintenance expenses.

Develop a Purchasing Policy

An operational best practice for CKRD to consider is to develop and implement a purchasing policy for the acquisition of goods and services in an efficient and accountable manner. Policy considerations include monetary thresholds, approval process, procurement methods, conflicts of interest, etc..

Initial recommendations include:

- Authorizing the Executive Director up to \$5,000 per purchase and up to \$25,000 annually for maintenance-related goods and services. Purchases over \$25,000 must be approved by Board.
- Purchasing updates must be provided monthly at Board meetings.

Utilize Financial Analysis Worksheet

The Financial Analysis Worksheet, provided to the Executive Director, is a living document that CKRD can update annually to monitor financial performance. The worksheet is organized into two distinct sections: capital projects and facility and equipment repair and replacement.

To ensure clarity and consistency moving forward, a new operations and purchasing policy should clearly define the difference between these two categories. In particular, items listed under facility and equipment repair and replacement may be addressed at the discretion of the Executive Director. These items are generally lower-cost, quicker to complete or purchase, and essential to keeping the District functioning effectively on a day-to-day basis.

Cultivate Relationships

The District can improve various efficiencies by continuing to cultivate various relationships that influence CKRD's operations. From getting to know professional service contractors who may be able to assist in capital maintenance projects to reaching out to point-of-contacts and granting bodies, building these relationships can have tangible and lasting impacts on the organization.

Allow Tennis Courts to "Fail"

CKRD is responsible for the improvements to the tennis courts at both Columbine Knolls Park and Marker Park; however, the required funding for the necessary capital and maintenance items are high enough to the point where the District should be consider allowing courts #5 and #6 at Marker Park to be used until they are in failed condition. At which time, the courts are taking out of tennis programming unless all other courts and deferred maintenance has been addressed. The tennis courts at Columbine Knolls Park are in overall good condition while the tennis courts at Marker Park are in overall poor condition.

A future recommendation that is recommended for CKRD is to renegotiate the related lease agreements and terms with the Jefferson County and the Jefferson County School District.

Invest in Attainable Capital & Maintenance Items

There are several current facility maintenance-related items that can be considered "low hanging fruit" - things that are both in immediate need of addressing and that the District can currently afford to invest in that can improve its level of service.

Some of these tasks include:

Columbine Knolls Park/Pool

- Trimming trees and removing bushes by green space playground area
- Paint yellow safety lines on pool decks

Marker Park

- Install pressure tank for restrooms
- Paint restrooms
- Remove the wooden exercise equipment
- Remove bushes by tennis courts
- Replace chain link fence around ball fields

Consider Community Connection Events

CKRD can consider hosting community connection events in order to increase social capitol and relationships. Additionally, these may serve as revenue generating opportunities as well as provide additional program opportunities for the community. These events can include food truck evenings (charge a rental fee to vendors), movies in the park/movies in the pool, family game nights at the park, etc.

Financial Strategies

There are several avenues for CKRD to consider in supplementing its current funding base. A variety of strategies exist, each with its own advantages and drawbacks, and all should be carefully evaluated as part of a comprehensive approach to reducing deferred maintenance. Pursuing these options not only affects the financial health of the District, but also directly impacts user experience, safety, and the long-term sustainability of recreation facilities.

Grants

Grants are a popular option for supplement funding. Based on CKRD's priorities, a list of available grants that both meet a current District needs as well as opportunities that the District qualify for has been provided to the Executive Director. While they may be a viable option for providing one-time infusion of funds, they are often competitive and reporting back to the grantor may be extensive.

Bonds

Bonds offer the District the ability to raise substantial funds upfront to address pressing infrastructure needs that cannot be covered through annual revenues. Revenue bonds tied to specific income streams or general obligation bonds backed by taxpayers can both provide the resources needed to address major repairs and replacements that improve safety and facility quality. There is some risk to the organization and clarity in expectations and funding uses is critical before proceeding.

Leasing & Financing

Leasing or financing equipment provides flexibility by spreading out costs over time rather than requiring large, one-time purchases. This approach allows the District to maintain critical equipment and amenities while preserving cash flow for other operational needs. Opportunities and negotiated agreements should be evaluated on a case-by-case basis with the supplier.

Review Existing Agreements

Revisiting long-standing agreements, such as those with the Jefferson County School District and Jefferson County Open Space, provides an opportunity to ensure terms remain equitable and beneficial to all parties. Updating these agreements may improve cost-sharing arrangements, increase efficiency, and secure better access for District residents.

Community Partners

Community partnerships can provide both financial and in-kind support, ranging from discounted services by local businesses to volunteer assistance with projects like playground builds or park cleanups. In addition, strengthening relationships with organizations such as the South Jeffco Sports Association can create opportunities for co-funding capital projects that directly benefit shared users.

Conclusion

CKRD is fortunate to steward a diverse and substantial system of facilities that support both active and passive recreation for District residents. From parks, playgrounds, and tennis courts to pools, shelters, and trails, these amenities play a central role in the quality of life for the community. Yet the recent Facilities Assessment underscores the reality that these assets require some level of repair, replacement, or ongoing care. With over \$2 million in deferred maintenance and only a modest \$25,000-\$50,000 (approximate) available annually for reinvestment, the District faces a significant challenge in balancing today's needs with long-term financial responsibility.

The assessment makes clear that careful prioritization will be critical. Immediate attention is required for key projects such as replacing the irrigation system and playground at Marker Park, while ensuring that tax revenue options are not waived. At the same time, decisions about how tax dollars are spent must be aligned with the voice of District residents, ensuring that investments reflect community priorities and values. This alignment will be essential in building trust, sustaining engagement, and making transparent, ethical decisions about limited public resources.

The complexity of maintaining such a wide array of outdoor amenities demands not only sound financial planning, but also creativity and adaptability. Alternative funding sources, partnerships, volunteer contributions, and professional service providers will need to be explored and leveraged. In addition, divesting underutilized or unsustainable assets may become part of a responsible strategy to focus resources where they will have the most impact.

Looking ahead, CKRD has demonstrated diligence in tracking revenues and expenses and maintaining ethical business operations. To move from assessment to action, however, the District must pair that diligence with bold and deliberate choices that ensure facilities remain safe, accessible, and sustainable for future generations. To assist with this effort, full Excel analysis files and related documents, along with resources regarding alternative funding considerations and professional service providers, have been provided separately to the Executive Director for ongoing use. By coupling financial strategies with community input and stewardship, CKRD can honor its legacy while preparing for the future.



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

The Parks Assessment and Capital Improvement Plan project completed by the Columbine Knolls Recreation District represents a significant commitment to ensuring the long-term financial health and sustainability of the District.

Thank you!

We would like to extend our thanks to the District 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