

APPENDIX J: DEVELOPING A COST RECOVERY MODEL & RESOURCE ALLOCATION PHILOSOPHY

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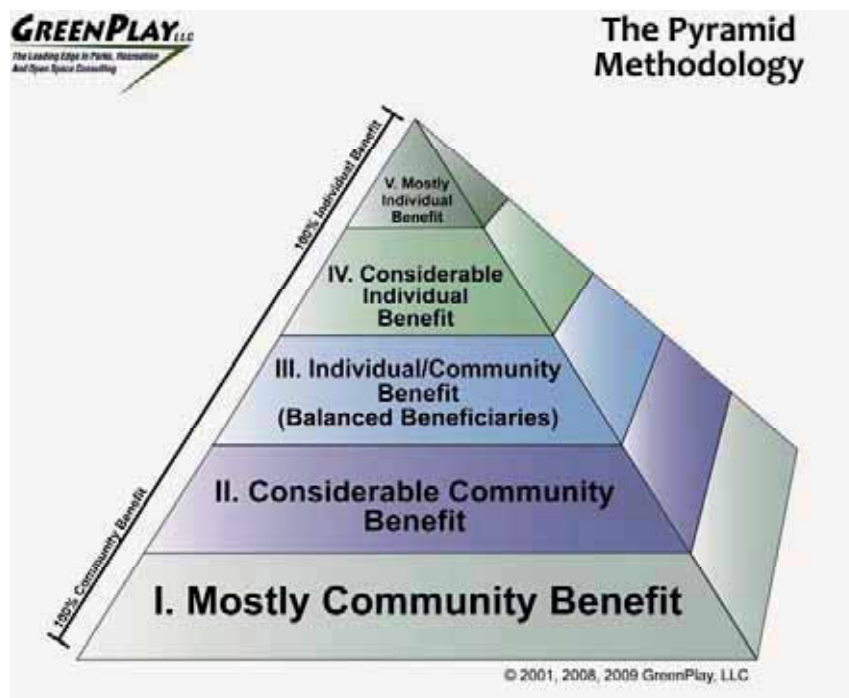
Developing a Cost Recovery Model and Resource Allocation Philosophy:

The Pyramid Methodology

It is often easier to integrate the values of an organization with its mission if they can be visualized. An ideal philosophical model for this purpose is the Pyramid. In addition to a physical structure, the pyramid is defined by Webster's Dictionary as "an immaterial structure built on a broad supporting base and narrowing gradually to an apex." Parks and recreation programs are built with a broad supporting base of core services, enhanced with more specialized services as resources allow.

The Pyramid illustrates a department's categories of services and financial resource allocation philosophy. The Pyramid details cost recovery and subsidy goals commensurate with the benefit received by a service's user and the community as a whole. Descriptions regarding each level of the Pyramid are provided in this document; however, they are intended to serve only as a guide, as they are critically dependent upon department philosophies. These philosophies inevitably determine where department's services will fall within the Pyramid. Historical, cultural, geographical and resource impacts may play a role in this determination. The resulting Pyramid will be unique to each department that applies this method.

The Pyramid is the major component of a Resource Allocation and Core Services Model. The foundational level of the Pyramid represents the mainstay of a public parks and recreation system. It is the largest service level and most heavily subsidized by tax dollars. Services appropriate to higher levels of the Pyramid should be offered only when the preceding levels below are significant enough to provide basic parks and recreation services to the community as a whole. This represents the public parks and recreation mission while reflecting the growth and maturity of a Department.



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Application of the Pyramid Methodology begins with the values, vision and mission of the organization, but must also address the following questions and issues:

- Who benefits from the service, the community in general, the individual, or the group receiving the service?
- Does the individual or group receiving the service generate the need and therefore, the cost of providing the service? An example of this type of service is a permitted activity in a park that requires police presence beyond the norm.
- Will imposing the fee pose an economic hardship on specific users?
- If the ability to pay does not align with the benefit and value of a service, consideration of this dynamic should be addressed during the implementation phase of pricing and marketing.
- Do community values support taxpayer subsidy of the cost of service for individuals with special needs (e.g. specialized programs for people with disabilities or services for low-income families)?
- Are services federally mandated like inclusionary services as instituted by the American's with Disabilities Act (ADA)?
- Will the level of the fee affect the demand for the service?
 - Is it possible and desirable to manage demand for a service by changing the level of the fee?
 - Are there competing providers of the service in the public, nonprofit or private sector?

THE PYRAMID METHODOLOGY: COST RECOVERY AND SUBSIDY ALLOCATION PHILOSOPHY

The creation of a cost recovery and subsidy allocation philosophy and policy is a key component to maintaining an agency's financial control, equitably pricing offerings, and helping to identify core services including programs and facilities. Critical to this philosophical undertaking is the support and buy-in of elected officials and advisory boards, staff, and ultimately, residents. Whether or not significant changes are called for, the organization should be certain that it philosophically aligns with its constituents. The development of a financial resource allocation philosophy and policy is built upon a very logical foundation, based upon the theory that those who benefit from parks and recreation services ultimately pay for services.

The development of a resource allocation philosophy includes the following steps:

- Step 1 - Building on Department Values, Vision, and Mission**
- Step 2 - Understanding the Pyramid, the Benefits Filter, and Secondary Filters**
- Step 3 - Developing Categories of Service**
- Step 4 - Sorting Categories of Service onto the Pyramid**
- Step 5 - Determining (or Confirming) Current Subsidy/Cost Recovery Levels**
- Step 6 - Define Direct and Indirect Costs**
- Step 7 - Establishing Subsidy/Cost Recovery Goals**
- Step 8 - Understanding and Preparing for Influential Factors and Considerations**
- Step 9 - Implementation**
- Step 10 - Evaluation**

Step 1 – Building on Your Organization’s Values, Vision, and Mission

The premise of this process is to align agency services with organizational values, vision, and mission. It is important that organizational values are reflected in the vision and mission. Oftentimes, mission statements are a starting point and further work needs to occur to create a more detailed common understanding of the interpretation of the mission and a vision for the future. This is accomplished by engaging staff and community members in a discussion about a variety of Filters.

Step 2 – Understanding the Pyramid Method, the Benefits Filter and Secondary Filters

Filters are a series of continuums covering different ways of viewing service provision. **Filters** influence the final positioning of services as they relate to each other and are summarized below. The **Benefits Filter**, however; forms the **foundation** of the **Pyramid Model** and is used in this discussion to illustrate a cost recovery philosophy and policies for parks and recreation organizations.

| Filter | Definition |
|--------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Benefit | Who receives the benefit of the service? (Skill development, education, physical health, mental health, safety) |
| Access/Type of Service | Is the service available to everyone equally? Is participation or eligibility restricted by diversity factors (i.e., age, ability, skill, financial)? |
| Organizational Responsibility | Is it the organization’s responsibility or obligation to provide the service based upon mission, legal mandate, or other obligation or requirement? |
| Historical Expectations | What have we always done that we cannot change? |
| Anticipated Impacts | What is the anticipated impact of the service on existing resources? On other users? On the environment? What is the anticipated impact of not providing the service? |
| Social Value | What is the perceived social value of the service by constituents, city staff and leadership, and policy makers? Is it a community builder? |

THE BENEFITS FILTER

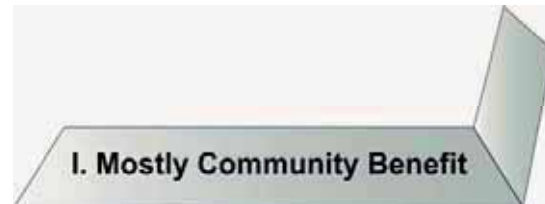
The principal foundation of the Pyramid is the **Benefits Filter**. Conceptually, the base level of the pyramid represents the mainstay of a public parks and recreation system. Services appropriate to higher levels of the pyramid should only be offered when the preceding levels below are comprehensive enough to provide a foundation for the next level. This foundation and upward progression is intended to represent public parks and recreation’s core mission, while also reflecting the growth and maturity of an organization as it enhances its service offerings.

It is often easier to integrate the values of the organization with its mission if they can be visualized. An ideal philosophical model for this purpose is the pyramid. Parks and recreation programs are built with a broad supporting base of core services, enhanced with more specialized services as resources allow. Envision a pyramid sectioned horizontally into five levels.

MOSTLY COMMUNITY Benefit

The foundational level of the Pyramid is the largest, and includes those services including programs and facilities which **MOSTLY** benefit the **COMMUNITY** as a whole. These services may increase property values, provide safety, address social needs, and enhance quality of life for residents. The community generally pays for these basic services via tax support. These services are generally offered to residents at a minimal charge or with no fee. A large percentage of the agency's tax support would fund this level of the Pyramid.

Examples of these services could include: the existence of the community parks and recreation system; the ability for youngsters to visit facilities on an informal basis; low-income or scholarship programs; park and facility planning and design; park maintenance; etc.



NOTE: All examples above are generic – individual agencies vary in their determination of which services belong in the foundation level of the Pyramid based upon agency values, vision, mission, demographics, goals, etc.

CONSIDERABLE COMMUNITY Benefit

The second and smaller level of the Pyramid represents services which promote individual physical and mental well-being, and may begin to provide skill development. They are generally traditionally expected services and/or beginner instructional levels. These services are typically assigned fees based upon a specified percentage of direct (and may also include indirect) costs. These costs are partially offset by both a tax subsidy to account for **CONSIDERABLE COMMUNITY** benefit and participant fees to account for the **Individual** benefit received from the service.

Examples of these services could include: the capacity for teens and adults to visit facilities on an informal basis;, ranger led interpretive programs;, beginning level instructional programs and classes; etc.



BALANCED INDIVIDUAL/COMMUNITY Benefit

The third and even smaller level of the Pyramid represents services that promote individual physical and mental well-being, and provide an intermediate level of skill development. This level provides balanced **INDIVIDUAL** and **COMMUNITY** benefit and should be priced accordingly. The individual fee is set to recover a higher percentage of cost than those services that fall within lower Pyramid levels.

Examples of these services could include: summer recreational day camp; summer sports leagues; year-round swim team; etc.



CONSIDERABLE INDIVIDUAL Benefit

The fourth and still smaller Pyramid level represents specialized services generally for specific groups, and those which may have a competitive focus. Services in this level may be priced to recover full cost, including all direct and indirect expenses.

Examples of these services could include: specialty classes; golf; and outdoor adventure programs



MOSTLY INDIVIDUAL Benefit

At the top of the Pyramid, the fifth and smallest level represents services which have profit center potential, may be in an enterprise fund, may be in the same market space as the private sector, or may fall outside the core mission of the agency. In this level, services should be priced to recover full cost in addition to a designated profit percentage

Examples of these activities could include: elite diving teams; golf lessons; food concessions; company picnic rentals; and other facility rentals such as for weddings or other services



Step 3 – Developing the Organization’s Categories of Service

In order to avoid trying to determine cost recovery or subsidy allocation levels for each individual agency service including every program, facility or property, it is advantageous to categorize agency services into like categories. This step also includes the development of category definitions that detail and define each category; and service inventory “checks and balance” to insure that all agency services belong within a developed category. Examples of Categories of Service could include: Beginner instructional classes; Special events; and Concessions/Vending.

Step 4 – Sorting the Categories Services of Service onto the Pyramid

It is critical that this sorting step be done with staff, governing body and citizen representatives involved. This is where ownership is created for the philosophy, while participants discover the current and possibly varied operating histories, cultures, and organizational values, vision and mission. It is the time to develop consensus and get everyone on the same page, the page that is written together. Remember, this effort must reflect the community and must align with the thinking of policy makers.

Step 5 – Determining (or Confirming) Current Subsidy/Cost Recovery Levels

This step establishes the expectation that the agency will confirm or determine current cost recovery and subsidy allocation levels by service area. This will include consideration of revenues sources and services costs or expenses. Typically, staff may not be cost accounting consistently, and these inconsistencies will become apparent. Results of this step will identify whether staff members know what it costs to provide services to the community; whether staff have the capacity or resources necessary to account for and track costs; Whether accurate cost recovery levels can be identified; and whether cost centers or general ledger line items align with how the agency may want to track these costs in the future.

Step 6 – Defining Direct and Indirect Costs

The definition of direct and indirect costs can vary from agency to agency. What’s important is that all costs associated with directly running a program or providing a service are identified and consistently applied across the system. Direct costs typically include all the specific, identifiable expenses (fixed and variable) associated with providing a service. These expenses would not exist without the service and may be variable costs. Defining direct costs, along with examples and relative formulas is necessary during this step.

Indirect costs typically encompass overhead (fixed and variable) including the administrative costs of the agency. These costs would exist without any specific service but may also be attributed to a specific agency operation (in which case they are direct expenses of that operation). If desired, all or a portion of indirect costs can be allocated, in which case they become a direct cost allocation.

Step 7 – Establishing Cost Recovery/Subsidy Goals

Subsidy and cost recovery are complementary. If a program is subsidized at 75 percent, it has a 25 percent cost recovery, and vice-versa. It is more powerful to work through this exercise thinking

about where the tax subsidy is used rather than what is the cost recovery. When it is complete, you can reverse thinking to articulate the cost recovery philosophy, as necessary.

The overall subsidy/cost recovery level is comprised of the average of everything in all of the levels together as a whole. This step identifies what the current subsidy level is for the programs sorted into each level. There may be quite a range within each level, and some programs could overlap with other levels of the pyramid. This will be rectified in the final steps.

This step must reflect your community and must align with the thinking of policy makers regarding the broad picture financial goals and objectives.

Examples

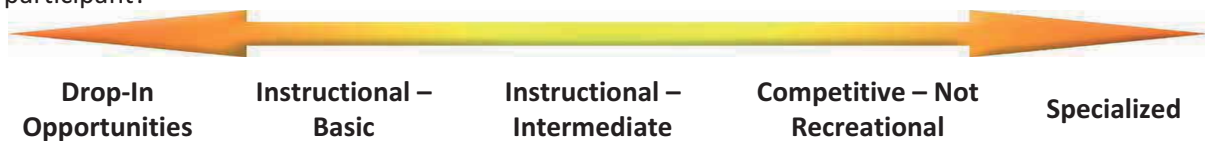
Categories in the bottom level of the Pyramid may be completely or mostly subsidized, with the agency having established limited cost recovery to convey the value of the experience to the user. An established 90-100% subsidy articulates the significant community benefit resulting from these categories.

The top level of the Pyramid may range from 0 percent subsidy to 50 percent excess revenues above all costs, or more. Or, the agency may not have any Categories of Service in the top level.

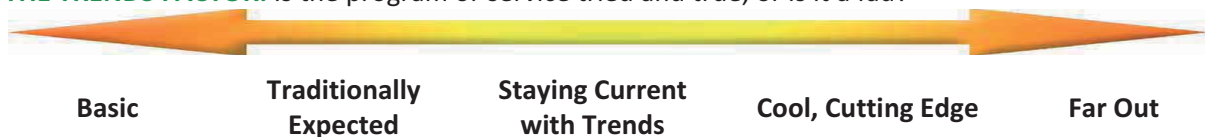
Step 8 – Understanding and Preparing for Influential Factors and Considerations

Inherent to sorting programs onto the Pyramid model using the Benefits and other filters is the realization that other factors come into play. This can result in decisions to place services in other levels than might first be thought. These factors also follow a continuum; however, do not necessarily follow the five levels like the Benefits Filter. In other words, a specific continuum may fall completely within the first two levels of the Pyramid. These factors can aid in determining core versus ancillary services. These factors represent a layering effect and should be used to make adjustments to an initial placement on the Pyramid.

THE COMMITMENT FACTOR: What is the intensity of the program, what is the commitment of the participant?



THE TRENDS FACTOR: Is the program or service tried and true, or is it a fad?



THE POLITICAL FILTER: What is out of our control?

This filter does not operate on a continuum, but is a reality, and will dictate from time to time where certain programs fit in the pyramid

THE MARKETING FACTOR: What is the effect of the program in attracting customers?



THE RELATIVE COST TO PROVIDE FACTOR: What is the cost per participant?



THE ECONOMIC CONDITIONS FACTOR: What are the financial realities of the community?



FINANCIAL GOALS FACTOR: Are we targeting a financial goal such as increasing sustainability, decreasing subsidy reliance?



Step 9 – Implementation

Across the country, ranges in overall cost recovery levels can vary from less than 10% to over 100%. The agency sets their goals based upon values, vision, mission, stakeholder input, funding, and/or other criteria. This process may have been completed to determine present cost recovery levels, or, the agency may have needed to increase cost recovery levels in order to meet budget targets. Sometimes, simply implementing a policy to develop equity is enough without a concerted effort to increase revenues. Upon completion of steps 1-8, the agency is positioned to illustrate and articulate where it has been and where it is heading from a financial perspective.

Step 10 – Evaluation

The results of this process may be used to:

- Articulate and illustrate a comprehensive cost recovery and subsidy allocation philosophy
- Train staff at all levels as to why and how things are priced the way they are
- Shift subsidy to where it is most appropriately needed
- Benchmark future financial performance
- Enhance financial sustainability
- Recommend service reductions to meet budget subsidy targets, or show how revenues can be increased as an alternative
- Justifiably price new services

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APPENDIX K: M-NCPPC DEPARTMENT OF PARKS BUDGETS (FY08-FY11)

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The M-NCPPC Department of Parks budget comparisons from FY08-FY11 are included for the Park Fund, Non-tax Revenue, Property Management Fund, and Enterprise Fund.

Park Fund

The Park Fund is primarily tax supported.

| PARK FUND | | | | | | | | |
|-----------------------------------------------|---------------------|---------------|---------------------|---------------|---------------------|---------------|---------------------|---------------|
| Summary of Annual Comparisons by Major Object | Actual | | Actual | | Adopted | | Adopted | |
| | FY08 | | FY09 | | FY10 | | FY11 | |
| Personnel Services | \$54,300,769 | | \$56,457,886 | | \$59,319,600 | | \$54,859,190 | |
| Supplies & Materials | \$6,406,205 | | \$7,483,475 | | \$7,085,600 | | \$6,210,500 | |
| Other Services & Charges | \$12,210,044 | | \$15,626,412 | | \$14,021,100 | | \$10,754,490 | |
| Capital Outlay | \$592,457 | | \$1,033,171 | | \$709,900 | | \$0 | |
| Sub Total | \$73,509,475 | | \$80,600,944 | | \$81,136,200 | | \$71,824,180 | |
| Chargebacks | (\$2,290,284) | | (\$2,751,521) | | (\$2,117,100) | | (\$2,774,100) | |
| Total | \$71,219,191 | | \$77,849,423 | | \$79,019,100 | | \$69,050,080 | |
| Positions/Workyears Full Time Career | 706.00 | 688.33 | 711.00 | 697.62 | 713.00 | 700.93 | 713.00 | 700.93 |
| Positions/Workyears Part-Time Career | 16.00 | 10.12 | 16.00 | 10.10 | 16.00 | 10.40 | 16.00 | 10.40 |
| Positions/Workyears Total Career | 722.00 | 698.45 | 727.00 | 707.72 | 729.00 | 711.33 | 729.00 | 711.33 |
| Positions/Workyears Term Contract | 7.00 | 6.65 | 8.00 | 7.25 | 6.00 | 5.15 | 6.00 | 5.20 |
| Seasonal/Intermittent | | 55.46 | | 57.64 | | 55.19 | | 54.91 |
| Chargebacks ¹ | | (29.82) | | (29.70) | | (31.00) | | (31.90) |
| Less Normal Lapse | | (51.00) | | (54.70) | | (52.17) | | (52.25) |
| Workyears Total | | 679.74 | | 688.21 | | 688.50 | | 687.89 |

NOTE: THE WORKYEARS WILL BE REDUCED AFTER FALL 2010 REORGANIZATION.

Non-Tax Revenues

These revenues include user fees, miscellaneous revenues and intergovernmental revenues.

| Proposed FY11 FEE REVENUE | | | | | | | |
|----------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|--|
| Park Fund | | | | | | | |
| | FY08 Actuals | FY09 Adopted | FY09 Actuals | FY10 Adopted | FY11 Adopted | Variance | |
| Park Fund Total | | | | | | | |
| Intergovernmental Revenues | 53,000 | 0 | 0 | 0 | 0 | \$ - | |
| Charges for Services | 0 | 0 | 0 | 5,100 | 0 | \$ (5,100) | |
| Recreation/User Fees | 940,228 | 1,019,600 | 895,479 | 1,213,900 | 1,213,500 | \$ (400) | |
| Rentals/Concessions | 646,354 | 682,200 | 550,674 | 660,800 | 631,500 | \$ (29,300) | |
| Misc Revenue | 121,679 | 33,500 | 117,365 | 74,100 | 85,600 | \$ 11,500 | |
| Total | 1,761,260 | 1,735,300 | 1,563,517 | 1,953,900 | 1,930,600 | \$ (23,300) | |

Property Management Fund

The Property Management Fund is a self-sustaining program financed by the revenue derived from the rentals of park houses and other leases of M-NCPPC Department of Parks-owned property. The Fund's expenditures cannot exceed its revenue. In FY11, the fund is budgeted to spend down some of its fund balance from previous years to catch up on some backlog maintenance.

| PROPERTY MANAGEMENT FUND | | | | | | | | | |
|--------------------------------------------------------------------------------------------------------------------------|--------------------|-------------|------------------|-------------|--------------------|-------------|--------------------|-------------|--|
| Summary of Annual Comparisons By Major Object | Actual | | Actual | | Budget | | Adopted | | |
| | FY08 | | FY09 | | FY10 | | FY11 | | |
| REVENUE | | | | | | | | | |
| Rental Income | \$1,020,273 | | \$876,219 | | \$1,001,700 | | \$807,000 | | |
| Interest | \$55,826 | | \$29,818 | | \$25,000 | | \$10,000 | | |
| Fund Balance from Prior Years | \$0 | | \$0 | | \$0 | | \$250,000 | | |
| Total Revenue | \$1,076,099 | | \$906,037 | | \$1,026,700 | | \$1,067,000 | | |
| OBJECT OF EXPENDITURE | | | | | | | | | |
| Personnel Services | \$325,234 | | \$297,669 | | \$305,000 | | \$310,100 | | |
| Supplies & Materials | \$2,694 | | \$948 | | \$2,600 | | \$2,800 | | |
| Other Services & Charges | \$813,470 | | \$575,040 | | \$669,600 | | \$701,900 | | |
| Capital Outlay | \$0 | | \$0 | | \$0 | | \$0 | | |
| Sub Total | \$1,141,398 | | \$873,657 | | \$977,200 | | \$1,014,800 | | |
| Chargebacks ¹ | \$37,000 | | \$32,380 | | \$49,500 | | \$52,200 | | |
| Total Expenditures | \$1,178,398 | | \$906,037 | | \$1,026,700 | | \$1,067,000 | | |
| Revenue Over/(Under) Expenditures | (\$102,299) | | \$0 | | \$0 | | \$0 | | |
| Positions/Workyears Full-Time Career | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | |
| Positions/Workyears Part-Time Career | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Positions/Workyears Career Total | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | |
| Positions/Workyears Contract Term | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Workyears Seasonal/Intermittent | | 0.00 | | 0.00 | | 0.00 | | 0.00 | |
| Chargebacks ¹ | | 0.50 | | 0.50 | | 0.50 | | 0.50 | |
| Less Normal Lapse | | 0.00 | | 0.00 | | 0.00 | | 0.00 | |
| Workyears Total | | 3.50 | | 3.50 | | 3.50 | | 3.50 | |
| 1 – Chargebacks: FY09 Budget: 0.5 wy from Director of Parks; FY10 and FY11 Budget: 0.5 wy from Special Programs Division | | | | | | | | | |

Enterprise Fund

The Enterprise Fund manages the operating expense of the revenue producing facilities. Its revenues are primarily generated through user fees and other non-tax supported sources. This fund includes the ice, tennis, event centers and park amenities such as the boating and miniature train operations. This fund is required to be self-sustaining.

| ENTERPRISE FUND | | | | | | | | | |
|----------------------------------------------------------|--------------|------------------|--------------|------------------|--------------|-------------------|--------------|------------------|--------------|
| Summary of Annual Comparisons by Major Object | Actual FY08 | | Actual FY09 | | Budget FY10 | | Adopted FY11 | | |
| REVENUE (MAJOR SOURCE) | | | | | | | | | |
| Fees & Charges | | 4,786,150 | | 5,456,653 | | 6,542,800 | | 6,372,000 | |
| Rentals | | 2,418,123 | | 2,419,036 | | 2,691,300 | | 2,586,400 | |
| Merchandise Sales | | 631,448 | | 651,471 | | 797,400 | | 761,200 | |
| Concessions | | 88,775 | | 88,899 | | 88,000 | | 88,500 | |
| Interest | | 101,154 | | 49,735 | | 50,000 | | 30,000 | |
| Intergovernmental Revenue (POS) | | 102,906 | | 82,249 | | 0 | | 0 | |
| Subsidy - Park Fund | | 619,000 | | 619,000 | | 35,000 | | 0 | |
| Total Revenue | | 8,747,556 | | 9,367,043 | | 10,204,500 | | 9,838,100 | |
| Total Revenue w/o Park Fund Subsidy | | 8,128,556 | | 8,748,043 | | 10,169,500 | | 9,838,100 | |
| OBJECT OF EXPENDITURE | | | | | | | | | |
| Personnel Services | | 2,789,212 | | 2,999,495 | | 3,337,200 | | 3,061,400 | |
| Administration | | 803,358 | | 849,390 | | 1,109,700 | | 905,100 | |
| Chargebacks | | 489,799 | | 398,000 | | 444,400 | | 396,500 | |
| Cost of Goods Sold | | 323,603 | | 356,967 | | 422,400 | | 406,300 | |
| Supplies & Materials | | 503,608 | | 503,561 | | 561,700 | | 472,900 | |
| Other Services & Charges | | 2,744,640 | | 2,574,006 | | 3,201,100 | | 2,661,300 | |
| Capital Outlay (Not Financed) | | 341,604 | | 54,988 | | 0 | | 0 | |
| Debt Service on Revenue Bonds | | 259,200 | | 214,344 | | 168,800 | | 122,500 | |
| Principal on Equipment Financed | | 1,112,836 | | 1,107,223 | | 1,129,500 | | 1,152,600 | |
| Interest on Equipment Financed | | 249 | | 0 | | 0 | | 0 | |
| Total Expenditures | | 9,368,109 | | 9,057,974 | | 10,374,800 | | 9,178,600 | |
| Revenue Over/(Under) Expenditures | | (620,553) | | 309,069 | | (170,300) | | 659,500 | |
| Cost Recovery Percentage Before Park Fund Subsidy | | 87% | | 97% | | 98% | | 107% | |
| CASH FLOW ELEMENTS | | | | | | | | | |
| CIP Transfers, Per Appropriation | | 0 | | 225,724 | | 100,000 | | 100,000 | |
| Net Increase/(Decrease) in Cash | | (620,553) | | 83,345 | | (270,300) | | 559,500 | |
| Positions/Workyears Full-Time Career | 32.00 | 32.00 | 32.00 | 32.00 | 32.00 | 32.00 | 32.00 | 32.00 | 32.00 |
| Positions/Workyears Part-Time Career | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Positions/Workyears Total Career | 32.00 | 32.00 | 32.00 | 32.00 | 32.00 | 32.00 | 32.00 | 32.00 | 32.00 |
| Positions/Workyears Term Contract | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Seasonal/Intermittent | | 71.50 | | 68.70 | | 77.20 | | 75.00 | |
| Chargebacks | | 5.80 | | 2.90 | | 2.90 | | 2.90 | |
| Less Normal Lapse | | 0.00 | | 0.00 | | 0.00 | | 0.00 | |
| Workyear Total | | 110.30 | | 104.60 | | 113.10 | | 110.90 | |

Enterprise Fund Cost Center

| ICE RINKS | | | | | | | | |
|----------------------------------------------------------|-------------|------------------|-------------|------------------|-------------|------------------|---------------|------------------|
| Summary of Annual Comparisons by Major Object | Actual FY08 | | Actual FY09 | | Budget FY10 | | Proposed FY11 | |
| REVENUE (MAJOR SOURCE) | | | | | | | | |
| Fees & Charges | | 2,004,897 | | 2,174,733 | | 2,391,400 | | 2,382,800 |
| Rentals | | 1,237,295 | | 1,204,164 | | 1,327,000 | | 1,230,700 |
| Merchandise Sales | | 348,715 | | 372,968 | | 471,000 | | 458,600 |
| Concessions | | 20,837 | | 16,202 | | 21,800 | | 22,400 |
| Interest | | 0 | | 0 | | 0 | | 0 |
| Intergovernmental Revenue (POS) | | 0 | | 0 | | 0 | | 0 |
| Subsidy - Park Fund | | 543,000 | | 543,000 | | 10,000 | | 0 |
| Total Revenue | | 4,154,744 | | 4,311,067 | | 4,221,200 | | 4,094,500 |
| Total Revenue w/o Park Fund Subsidy | | 3,611,744 | | 3,768,067 | | 4,211,200 | | 4,094,500 |
| OBJECT OF EXPENDITURE | | | | | | | | |
| Personnel Services | | 1,183,874 | | 1,349,390 | | 1,530,600 | | 1,337,300 |
| Administration | | 345,283 | | 363,114 | | 461,800 | | 376,500 |
| Chargebacks | | 210,516 | | 170,146 | | 185,000 | | 165,000 |
| Cost of Goods Sold | | 192,152 | | 209,893 | | 258,700 | | 251,400 |
| Supplies & Materials | | 159,371 | | 205,063 | | 155,800 | | 116,000 |
| Other Services & Charges | | 1,443,207 | | 1,486,153 | | 1,871,400 | | 1,447,800 |
| Capital Outlay (Not Financed) | | 145,316 | | 0 | | 0 | | 0 |
| Debt Service on Revenue Bonds | | 192,676 | | 159,424 | | 125,900 | | 91,900 |
| Principal on Equipment Financed | | 748,881 | | 759,140 | | 769,700 | | 780,700 |
| Interest on Equipment Financed | | 0 | | 0 | | 0 | | 0 |
| Total Expenditures | | 4,621,276 | | 4,702,323 | | 5,358,900 | | 4,566,600 |
| Operating Income/(Loss) | | (466,532) | | (391,256) | | (1,137,700) | | (472,100) |
| Cost Recovery Percentage Before Park Fund Subsidy | | 78% | | 80% | | 79% | | 90% |
| CASH FLOW ELEMENTS | | | | | | | | |
| CIP Transfers, Per Appropriation | | 0 | | 0 | | 100,000 | | 0 |
| Net Increase/(Decrease) in Cash | | (466,532) | | (391,256) | | (1,237,700) | | (472,100) |
| Positions/Workyears Full-Time Career | 11.00 | 11.00 | 11.00 | 11.00 | 11.00 | 11.00 | 11.00 | 11.00 |
| Positions/Workyears Part-Time Career | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Positions/Workyears Total Career | 11.00 | 11.00 | 11.00 | 11.00 | 11.00 | 11.00 | 11.00 | 11.00 |
| Positions/Workyears Term Contract | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Seasonal/Intermittent | | 25.30 | | 26.00 | | 25.90 | | 24.10 |
| Chargebacks | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| Less Normal Lapse | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| Workyear Total | | 36.30 | | 37.00 | | 36.90 | | 35.10 |

Enterprise Fund Cost Center

| INDOOR TENNIS | | | | | | | | | |
|----------------------------------------------------------|------|----------------|------|------------------|------|------------------|------|------------------|------|
| Summary of Annual Comparisons by Major Object | | Actual FY08 | | Actual FY09 | | Budget FY10 | | Proposed FY11 | |
| REVENUE (MAJOR SOURCE) | | | | | | | | | |
| Fees & Charges | | 619,285 | | 1,200,044 | | 1,781,900 | | 1,748,600 | |
| Rentals | | 290 | | 113 | | 600 | | 200 | |
| Merchandise Sales | | 3,979 | | 4,733 | | 4,700 | | 14,800 | |
| Concessions | | 1,782 | | 1,188 | | 4,500 | | 2,000 | |
| Interest | | 50,281 | | 24,196 | | 27,500 | | 16,500 | |
| Intergovernmental Revenue (POS) | | 102,906 | | 82,249 | | 0 | | 0 | |
| Subsidy - Park Fund | | 0 | | 0 | | 0 | | 0 | |
| Total Revenue | | 778,523 | | 1,312,523 | | 1,819,200 | | 1,782,100 | |
| Total Revenue w/o Park Fund Subsidy | | 778,523 | | 1,312,523 | | 1,819,200 | | 1,782,100 | |
| OBJECT OF EXPENDITURE | | | | | | | | | |
| Personnel Services | | 248,821 | | 335,584 | | 422,200 | | 474,600 | |
| Administration | | 123,637 | | 142,528 | | 196,500 | | 160,300 | |
| Chargebacks | | 75,380 | | 66,784 | | 78,600 | | 70,300 | |
| Cost of Goods Sold | | 3,682 | | 3,577 | | 2,600 | | 8,100 | |
| Supplies & Materials | | 44,769 | | 55,476 | | 48,400 | | 58,200 | |
| Other Services & Charges | | 399,754 | | 491,379 | | 559,100 | | 534,300 | |
| Capital Outlay (Not Financed) | | 15,619 | | 10,688 | | 0 | | 0 | |
| Debt Service on Revenue Bonds | | 0 | | 0 | | 0 | | 0 | |
| Principal on Equipment Financed | | 0 | | 0 | | 0 | | 0 | |
| Interest on Equipment Financed | | 0 | | 0 | | 0 | | 0 | |
| Total Expenditures | | 911,662 | | 1,106,016 | | 1,307,400 | | 1,305,800 | |
| Operating Income/(Loss) | | (133,139) | | 206,507 | | 511,800 | | 476,300 | |
| Cost Recovery Percentage Before Park Fund Subsidy | | 85% | | 119% | | 139% | | 136% | |
| CASH FLOW ELEMENTS | | | | | | | | | |
| CIP Transfers, Per Appropriation | | 0 | | 213,636 | | 0 | | 100,000 | |
| Net Increase/(Decrease) in Cash | | (133,139) | | (7,129) | | 511,800 | | 376,300 | |
| Positions/Workyears Full-Time Career | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.50 |
| Positions/Workyears Part-Time Career | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Positions/Workyears Total Career | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.50 |
| Positions/Workyears Term Contract | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Seasonal/Intermittent | | 8.30 | | 8.50 | | 8.50 | | 8.40 | |
| Chargebacks | | 0.00 | | 0.00 | | 0.00 | | 0.00 | |
| Less Normal Lapse | | 0.00 | | 0.00 | | 0.00 | | 0.00 | |
| Workyear Total | | 11.30 | | 11.50 | | 11.50 | | 11.90 | |

Enterprise Fund Cost Center

| EVENT CENTERS | | | | | | | | | |
|--------------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|----------------|-------------|
| Summary of Annual Comparisons by Major Object | Actual FY08 | | Actual FY09 | | Budget FY10 | | Proposed FY11 | | |
| REVENUE (MAJOR SOURCE) | | | | | | | | | |
| Fees & Charges | | 16,070 | | 22,023 | | 52,500 | | 42,500 | |
| Rentals | | 298,494 | | 311,316 | | 415,000 | | 428,500 | |
| Merchandise Sales | | 0 | | 0 | | 0 | | 0 | |
| Concessions | | 0 | | 0 | | 0 | | 0 | |
| Interest | | 0 | | 0 | | 0 | | 0 | |
| Intergovernmental Revenue (POS) | | 0 | | 0 | | 0 | | 0 | |
| Subsidy - Park Fund | | 76,000 | | 76,000 | | 25,000 | | 0 | |
| Total Revenue | | 390,564 | | 409,339 | | 492,500 | | 471,000 | |
| Total Revenue w/o Park Fund Subsidy | | 314,564 | | 333,339 | | 467,500 | | 471,000 | |
| OBJECT OF EXPENDITURE | | | | | | | | | |
| Personnel Services | | 347,902 | | 347,498 | | 407,600 | | 318,500 | |
| Administration | | 37,838 | | 42,384 | | 51,300 | | 41,800 | |
| Chargebacks | | 23,069 | | 19,861 | | 20,400 | | 18,300 | |
| Cost of Goods Sold | | 0 | | 0 | | 0 | | 0 | |
| Supplies & Materials | | 30,126 | | 30,345 | | 47,100 | | 27,300 | |
| Other Services & Charges | | 121,056 | | 92,736 | | 139,600 | | 148,100 | |
| Capital Outlay (Not Financed) | | 0 | | 0 | | 0 | | 0 | |
| Debt Service on Revenue Bonds | | 0 | | 0 | | 0 | | 0 | |
| Principal on Equipment Financed | | 0 | | 0 | | 0 | | 0 | |
| Interest on Equipment Financed | | 0 | | 0 | | 0 | | 0 | |
| Total Expenditures | | 559,991 | | 532,824 | | 666,000 | | 554,000 | |
| Operating Income/(Loss) | | (169,427) | | (123,485) | | (173,500) | | (83,000) | |
| Cost Recovery Percentage Before Park Fund Subsidy | | 56% | | 63% | | 70% | | 85% | |
| CASH FLOW ELEMENTS | | | | | | | | | |
| CIP Transfers, Per Appropriation (2) | | 0 | | 0 | | 0 | | 0 | |
| Net Increase/(Decrease) in Cash | | (169,427) | | (123,485) | | (173,500) | | (83,000) | |
| Positions/Workyears Full-Time Career | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Positions/Workyears Part-Time Career | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Positions/Workyears Total Career | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Positions/Workyears Term Contract | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Seasonal/Intermittent | | 3.60 | | 3.60 | | 3.70 | | 3.40 | |
| Chargebacks | | 0.00 | | 0.00 | | 0.00 | | 0.00 | |
| Less Normal Lapse | | 0.00 | | 0.00 | | 0.00 | | 0.00 | |
| Workyear Total | | 7.60 | | 7.60 | | 7.70 | | 7.40 | |

Enterprise Fund Cost Center

| PARK FACILITIES | | | | | | | | |
|----------------------------------------------------------|------------------|-------|------------------|-------|------------------|-------|------------------|-------|
| Summary of Annual Comparisons by Major Object | Actual FY08 | | Actual FY09 | | Budget FY10 | | Proposed FY11 | |
| REVENUE (MAJOR SOURCE) | | | | | | | | |
| Fees & Charges | 2,144,839 | | 2,059,853 | | 2,317,000 | | 2,198,100 | |
| Rentals | 402,044 | | 423,443 | | 468,700 | | 447,000 | |
| Merchandise Sales | 278,754 | | 273,770 | | 321,700 | | 287,800 | |
| Concessions | 8,876 | | 11,641 | | 12,900 | | 17,500 | |
| Interest | 50,873 | | 25,539 | | 22,500 | | 13,500 | |
| Intergovernmental Revenue (POS) | 0 | | 0 | | 0 | | 0 | |
| Subsidy - Park Fund | 0 | | 0 | | 0 | | 0 | |
| Total Revenue | 2,885,386 | | 2,794,246 | | 3,142,800 | | 2,963,900 | |
| Total Revenue w/o Park Fund Subsidy | 2,885,386 | | 2,794,246 | | 3,142,800 | | 2,963,900 | |
| OBJECT OF EXPENDITURE | | | | | | | | |
| Personnel Services | 1,023,566 | | 967,023 | | 976,800 | | 931,000 | |
| Administration | 250,166 | | 253,713 | | 342,100 | | 279,300 | |
| Chargebacks | 152,524 | | 118,882 | | 137,200 | | 122,200 | |
| Cost of Goods Sold | 127,769 | | 143,497 | | 161,100 | | 146,800 | |
| Supplies & Materials | 265,633 | | 212,677 | | 310,400 | | 271,400 | |
| Other Services & Charges | 620,497 | | 495,348 | | 631,000 | | 531,100 | |
| Capital Outlay (Not Financed) | 180,668 | | 44,300 | | 0 | | 0 | |
| Debt Service on Revenue Bonds | 0 | | 0 | | 0 | | 0 | |
| Principal on Equipment Financed | 0 | | 0 | | 0 | | 0 | |
| Interest on Equipment Financed | 0 | | 0 | | 0 | | 0 | |
| Total Expenditures | 2,620,823 | | 2,235,440 | | 2,558,600 | | 2,281,800 | |
| Operating Income/(Loss) | 264,563 | | 558,806 | | 584,200 | | 682,100 | |
| Cost Recovery Percentage Before Park Fund Subsidy | 110% | | 125% | | 123% | | 130% | |
| CASH FLOW ELEMENTS | | | | | | | | |
| CIP Transfers, Per Appropriation | 0 | | 12,088 | | 0 | | 0 | |
| Net Increase/(Decrease) in Cash | 264,563 | | 546,718 | | 584,200 | | 682,100 | |
| Positions/Workyears Full-Time Career | 4.00 | 4.00 | 4.00 | 4.00 | 3.00 | 3.00 | 3.00 | 2.50 |
| Positions/Workyears Part-Time Career | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Positions/Workyears Total Career | 4.00 | 4.00 | 4.00 | 4.00 | 3.00 | 3.00 | 3.00 | 2.50 |
| Positions/Workyears Term Contract | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Seasonal/Intermittent | | 33.10 | | 29.50 | | 35.80 | | 35.80 |
| Chargebacks | | 0.80 | | 0.50 | | 0.50 | | 0.50 |
| Less Normal Lapse | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| Workyear Total | | 38.90 | | 35.00 | | 40.30 | | 39.80 |

Enterprise Fund Cost Center

| ADMINISTRATION | | | | | | | | |
|--------------------------------------------------|----------------|----------------------|----------------|----------------------|----------------|----------------------|------------------|----------------------|
| Summary of Annual Comparisons by Major Object | Actual FY08 | | Actual FY09 | | Budget FY10 | | Proposed FY11 | |
| EXPENDITURES (ADMIN ALLOCATION) | | | | | | | | |
| Personnel Services | | 710,820 | | 754,784 | | 1,003,100 | | 780,600 |
| Supplies & Materials | | 4,006 | | 12,484 | | 4,000 | | 7,500 |
| Other Services & Charges | | 37,932 | | 32,623 | | 88,600 | | 101,300 |
| Capital Outlay (Not Financed) | | 0 | | 0 | | 0 | | 0 |
| Other Classifications | | 0 | | 0 | | (44,000) | | (46,800) |
| Principal on Equipment Financed | | 0 | | 0 | | 0 | | 0 |
| Interest on Equipment Financed | | 0 | | 0 | | 0 | | 0 |
| Insurance Fund | | 50,600 | | | | 58,000 | | 62,500 |
| Total Expenditure (ADMIN ALLOCATION) | | \$803,358 | | \$799,891 | | \$1,109,700 | | \$905,100 |
| EXPENDITURES (CHARGEBACKS) | | | | \$799,891 | | | | |
| Northern Region | | 38,800 | | 27,300 | | 27,300 | | 27,300 |
| Southern Region | | 38,800 | | 27,300 | | 27,300 | | 27,300 |
| Central Maintenance - Construction | | 79,400 | | 55,800 | | 55,800 | | 55,800 |
| Central Administrative Services | | 233,000 | | 207,800 | | 263,900 | | 216,000 |
| Pope Farm | | 28,600 | | 20,100 | | 20,100 | | 20,100 |
| Research & Technology Team | | 71,200 | | 50,000 | | 50,000 | | 50,000 |
| Total Expenditures (CHARGEBACKS) | | \$489,800 | | \$388,300 | | \$444,400 | | \$396,500 |
| Total Enterprise Administration | | \$1,293,158 | | \$1,188,191 | | \$1,554,100 | | \$1,301,600 |
| Total Administrative Charges Allocated | | (\$1,293,158) | | (\$1,247,391) | | (\$1,554,100) | | (\$1,301,600) |
| Balance | | \$0 | | (\$59,200) | | \$0 | | \$0 |
| Full-Time Career | | | | | | | | |
| Positions/Workyears Full-Time Career | 10.00 | 10.00 | 10.00 | 10.00 | 11.00 | 11.00 | 11.00 | 11.00 |
| Positions/Workyears Part-Time Career | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Positions/Workyears Total Career | 10.00 | 10.00 | 10.00 | 10.00 | 11.00 | 11.00 | 11.00 | 11.00 |
| Positions/Workyears Term Contract | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Seasonal/Intermittent | | 1.20 | | 1.10 | | 3.30 | | 3.30 |
| Chargebacks | | 5.00 | | 2.40 | | 2.40 | | 2.40 |
| Less Normal Lapse | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| Workyear Total | | 16.20 | | 13.50 | | 16.70 | | 16.70 |