Parks Cost Recovery

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"Bridging today and tomorrow with planning and analysis to improve residents' lives and their government."

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EXECUTIVE SUMMARY

The Dakota County Parks Visitor Services Plan (VSP) approved by the Board of Commissioners in Fall 2017 includes a policy recommendation including the need to develop a Cost Recovery Policy. Cost recovery is defined as the amount of operational costs that are offset (i.e. "recovered") by funding other than tax revenue. Establishment of a cost recovery policy is an intentional approach to determining the amount of public subsidy each service should receive, based on the amount of public/private benefit each provides.

Staff annually track direct operating expenses against revenues and conduct market comparisons when developing the annual fee schedule, but there has not been County Board direction on what the actual cost recovery targets should be for various services. In conducting research for the Visitor Services Plan, it became clear that a cost recovery policy is a best practice and would provide a clear strategic fiscal direction when determining pricing and fees.

To effectively meet the anticipated growth among the services provided in the coming years, the Dakota County Parks system may adjust operations, resource allocation, capital investment, and programming. A Cost Recovery Policy is necessary to effectively price and financially sustain this growth over the long term.

OPA and the Parks Department examined best practices for Parks cost recovery policies and conducted an analysis of growth prospects for County population and demand for Parks services. OPA facilitated several workshops with Parks staff to identify and categorize all services offered to Parks visitors, determine the appropriate cost recovery targets for each service, and attribute costs and revenues to services to determine each service's cost recovery level.

OPA and the Parks Department used the GreenPlay Pyramid concept as a guide to create the proposed cost recovery targets for proposal to the Board.

To account for all costs that should be attributed to Parks operations, Parks costs paid for out of other departments' budgets—primarily grounds and Parks costs budgeted under Facilities Management, and park ranger costs budgeted under the Sheriff's Office—were located and attributed to corresponding Parks services. Indirect costs were calculated using a county-wide indirect rate that is calculated by a consultant based on audited financials.

The cost recovery process provided an opportunity for staff to examine their budget and the true cost of providing Parks services in a new and detailed way. The primary lesson learned was that, for the purposes of providing services to the public and accounting for expenses, the categorization of costs and revenue are examined from very different perspectives. Within the Parks budget, costs and revenues are primarily categorized by park location, whereas each location may provide multiple services to the public. This creates challenges to cleanly identify costs and revenues for each cost recovery category.

RECOMMENDATIONS

Through the process of creating the Parks Cost Recovery policy, OPA and Parks learned lessons for future updates of the cost recovery calculations for Parks services. OPA recommends the following to simplify future cost recovery calculations and to examine resulting calculations in the context of operating conditions:

1. Consider realigning budget keys and objects that currently must be split across multiple services into keys and objects that each align only with one cost recovery service. This will greatly simplify the act of tying costs and revenues with each cost recovery service. As this process could be a large undertaking, it may make sense to incorporate it when performing the Enterprise Resource Planning software update/switch, which is scheduled to occur in the next few years.

2. If budget keys and objects are not realigned, consider updating cost recovery calculations every few years instead of yearly. The process of pulling multiple reports to split costs and revenues across services is time-consuming and it would make sense to consolidate the work to examine multiple years at once.

3. Consider cost recovery results in the context of the circumstances. Cost recovery percentages may vary drastically from year to year due to circumstances outside anyone's control – particularly related to weather or other unforeseen events. While it is important to make decisions to better align services to their cost recovery targets, these percentages should not be examined in isolation without an understanding of the overall conditions that led to the percentage. By examining multiple years at once and understanding the operating environment, staff and other stakeholders will be able to make more informed decisions regarding revenue, pricing, and expenses.

BACKGROUND AND PURPOSE

Background

The Dakota County Parks Visitor Services Plan (VSP) was approved by the Board of Commissioners in Fall 2017. It identifies goals to provide services and opportunities that are relevant and accessible to more people; to make the best use of investments in the park system; and to provide services in a cost effective, responsible manner. The VSP also includes a policy recommendation including the need to develop a Cost Recovery Policy.

Staff annually track direct operating expenses against revenues and conduct market comparisons when developing the annual fee schedule. However, there has not been County Board direction on what the actual cost recovery targets should be for various services. In conducting research for the Visitor Services Plan, it became clear that a cost recovery policy is a best practice and would provide a clear strategic fiscal direction when determining pricing and fees.

The implementation of the VSP, as well as an initiative to enhance marketing, outreach, partnerships, and volunteerism, will create growth among the services provided in the Dakota County Parks system. This growth is in addition to the population growth that the region is also experiencing. To effectively meet this growth, the Dakota County Parks system will adjust operations, resource allocation, capital investment, and programming. A Cost Recovery Policy is necessary to effectively price and financially sustain this growth over the long term. The Parks Department requested OPA's assistance to facilitate and document the process to establish a Cost Recovery policy.

As part of the process, OPA and the Parks Department examined best practices for Parks cost recovery policies, and an analysis of growth prospects for both County population and demand for Parks services. OPA facilitated several workshops with Parks staff to identify and categorize all services offered to Parks visitors, determine the appropriate cost recovery targets for each service, and attribute costs and revenues to services to determine each service's cost recovery level.

Best Practices

Cost recovery is defined as the amount of operational costs that are offset (i.e. "recovered") by funding other than tax revenue. Establishment of a cost recovery policy is an intentional approach to determining the amount of public subsidy each service should receive, based on the amount of public/private benefit each provides.

GreenPlay, LLC[1], a management consulting firm that specializes in parks and recreation agencies, has established the Pyramid methodology to determine cost recovery of parks services. It has been widely used by park agencies nationwide, and has ten steps[2]:

1. Building on your organizations' values, vision and mission;
2. Understanding the Pyramid Methodology, the Benefits Filter, and Secondary Filters;
3. Developing the organization's categories of service;
4. Sorting the categories of service onto the pyramid;
5. Defining direct and indirect costs;
6. Determining (or confirming) current subsidy/cost recovery levels;
7. Establishing cost recovery/subsidy goals;
8. Understanding and preparing for influential factors and considerations;
9. Implementation; and
10. Evaluation.

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[1] https://greenplayllc.com/
[2] http://cityofpt.granicus.com/MetaViewer.php?view_id=4&event_id=598&meta_id=139289

The Pyramid Methodology provides a blueprint for the Parks Department to build a cost recovery policy based on its own mission, vision, values, and priorities. More information about the Pyramid Methodology and each individual step can be found in Appendix A.

Projected Growth

County Population Projected Growth

The population of Dakota County has been growing at a rate of approximately 0.5 – 1% per year for the last decade. American Community Survey data indicates that in 2018, Dakota County had a population of approximately 425,000 people.

Dakota County Population

Source: American Community Survey
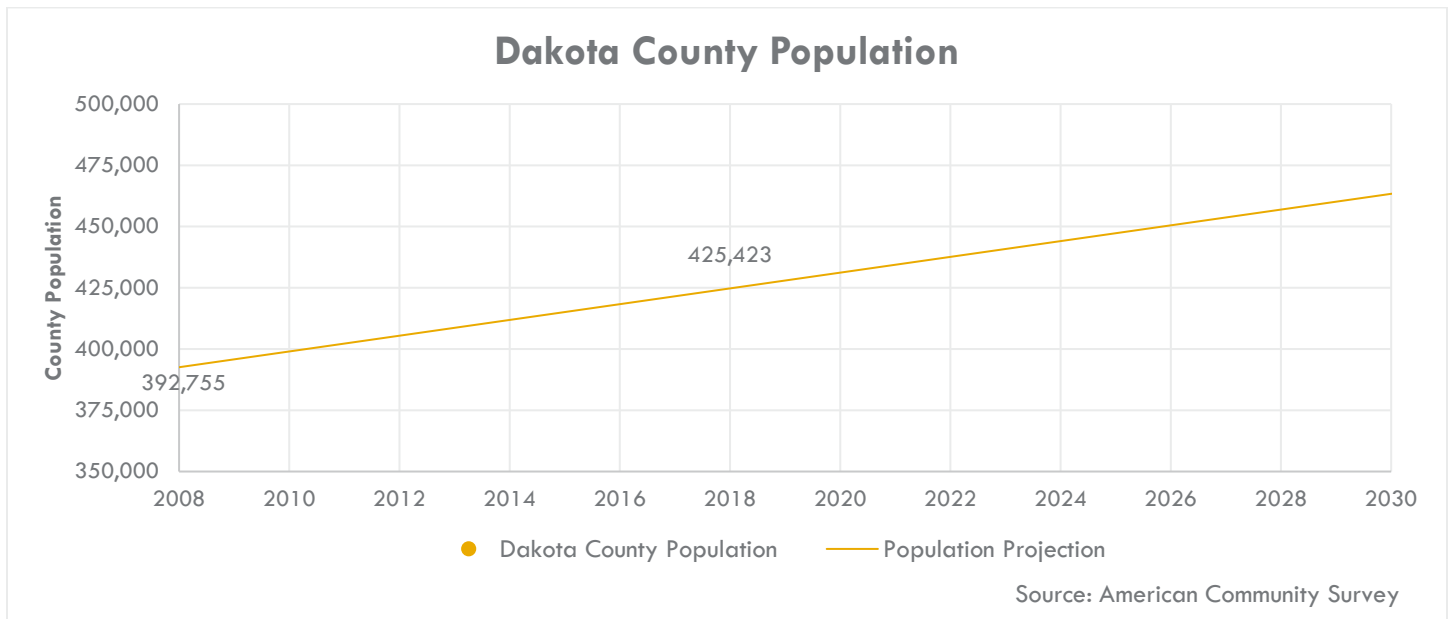
Using this data to project future growth, we anticipate that the population of Dakota County will pass 450,000 residents around year 2026. If growth continues at the current rate, the population will increase by approximately 3,000 to 4,000 people per year.

Parks Services Projected Demand Growth

The Metropolitan Council Regional Park System Annual Use Estimates indicate that visitation to the Dakota County Park & Greenway System is growing year by year. In 2013, the Council estimated that Dakota County parks and trails received 1,038,000 visits. In 2018 the use estimate totaled 2,224,340. This represents a 93% increase – nearly double the visitation five years prior.

Use of the park and greenway system continues to grow, and with it comes increased demand for park services. These services include access to trails, water, facilities, and amenities. It also includes demand for outdoor education and interpretation programming. Over the next several years, the Parks Department will undertake efforts to further promote visitation by increasing awareness about the system, offering more programming to reach new users, and addressing physical accessibility barriers. As a result, demand for park services are expected to continue to increase.

Growth in demand places additional pressure on the County to provide quality experiences and facilities. A system-wide cost recovery strategy will provide an understanding of the costs of these services as well as provide an opportunity to evaluate to what degree users contribute to those costs versus taxpayers overall.

DISCUSSION

Cost Recovery Process

OPA and the Parks Department implemented the following process to create the proposed cost recovery targets for proposal to the Board, using the GreenPlay Pyramid concept as a guide. The process to generate the Parks Cost Recovery targets was implemented over two years. The timeline of activities is described below.[3]

<u>June 2018</u>

1. **Build off the department's mission, vision, and values.**
   The mission of Dakota County Parks is "*To enrich lives by providing high quality recreation and education opportunities in harmony with natural resource preservation and stewardship.*"

   The Parks' vision is "*Great Places, Connected Places, Protected Places.*" The 2017 Visitor Services Plan further spells out this vision:

   Great Places: Improve recreation opportunities within Dakota County Parks
   - Fill basic recreation gaps including accessible trails, biking, and picnicking; and add signature activities that build on the unique resources within the County system
   - Improve awareness of the park system and prepare an operation plan to improve service delivery

   Connected Places: "Bring parks to people" with collaborative city and County greenways
   - Connect parks, schools, athletic fields, libraries, lakes, scenic areas, and neighborhoods
   - Provide for the most popular trail activities – walking and biking
   - Protect natural areas, habitat, stream corridors, and water quality within and along greenways

   Protected Places: Protect Dakota County's unique natural assets
   - Develop strategic natural resource stewardship approaches within parks
   - Explore opportunities to protect high quality natural areas throughout the County

   The mission and vision of the Dakota County Parks Department guided the discussions regarding services and targets for cost recovery.

2. **Examine primary and secondary filters to understand how they might influence the cost recovery goals for services.**
   a. The primary filter is a spectrum of the main beneficiary of each service, from mostly community benefit to mostly individual benefit. A service can be placed anywhere along the spectrum and should be considered in the context of other services provided.

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[3] Throughout the process, as more discussions took place, some decisions regarding categorization of services were reconsidered. For clarity sake, only the final categories for Parks services as of July 2020 are discussed here.

Mostly Community Benefit   Mostly Individual Benefit

More Subsidy   Less Subsidy
(Less Cost Recovery)   (More Cost Recovery)

b. Secondary filters could include organizational responsibility, historical expectations, outreach and increased use, equity, similar providers, anticipated impacts, reinvestment potential, political expectations, etc. These filters examine the context and goals of the particular agency in determining the cost recovery targets of services. The main secondary filters used by the Dakota County Parks Department in this exercise centered around equity, outreach and increased use, and organizational responsibility, though others played a role in placement of some services on the spectrum.

July – August 2018

3. **Identify and categorize services.**
   Parks staff identified the public-facing services provided by Visitor Services and Outdoor Education. In many cases, services were already delineated through the operation of various programs. Others required more definition. Categories were drafted, with the opportunity to revise, as needed, as the process progressed and further grouping or splitting was needed.

August – November 2018

4. **Sort each service onto the spectrum.**
   Over the course of several workshops, Parks staff considered primary and secondary filters, as well as the department's mission and vision, to place each service on the cost recovery spectrum. During this process, some additional services were added that had not previously been elucidated, while others were split apart or combined if more or less granularity was needed.

5. **Establish preliminary cost recovery targets.**
   As part of the exercise of placing services along the cost recovery spectrum, Parks staff generated cost recovery targets for each service.

   These targets serve as guides for cost recovery calculations. If the cost recovery percentage falls above or below the target, it would indicate that those services should be examined in greater detail. For services falling below the target, a closer examination of how to bring down costs or how to increase revenues would be warranted. For those exceeding their target, potential considerations might include an examination of whether that service is being implemented in accordance with the department's established values. For instance, if the goal of a potential service is greater participation and equity, is that being achieved if the cost recovery level exceeds the established target?

December 2018 – April 2020

6. **Determine direct and indirect costs, revenue, and cost recovery levels.**
   Following definition of services and cost recovery targets, OPA examined financial data, which was provided by the Budget Office. Through this process, staff determined that the budget information was not able to be

broken out in a method that corresponded to the service categories identified by Parks staff. Some revenue and expense lines contained pieces of multiple different services, with no detail to break them apart.

In December 2018, upon consultation with Parks leadership and staff, the project team made the decision to pause the project to implement measures that would allow for better data collection. In early 2019, additional fields were added to the RecTrac reservations system to provide detail to break apart reservations into their corresponding cost recovery categories. Throughout 2019, OPA worked with Parks staff to break apart 2018 revenue and expenses into corresponding cost recovery categories, using other datasets. At the beginning of 2020, Parks and Budget Office staff provided 2019 data to calculate cost recovery levels for that year.

To account for all costs that should be attributed to Parks operations, Parks costs that are paid for out of other departments' budgets—primarily grounds and parks costs budgeted under Facilities Management, and park ranger costs budgeted under the Sheriff's Office—were located and attributed to corresponding Parks services.

Indirect costs were calculated using a county-wide indirect rate that is calculated by a consultant based on audited financials. As the indirect rate is calculated from audited financials, it lags by two years. For the 2018 calculations, the 2016 countywide indirect rate of 24.39 percent was applied; for 2019 calculations, the 2017 countywide indirect rate of 26.86 percent was used. In this manner, calculations for future years will use the indirect rate for the audited financials two years prior.

OPA calculated the 2018 and 2019 cost recovery levels for Parks services. Results for those years are provided in the next section. In total, there are more than 100 budget line items that pertain to Parks services to the public, which are spread across the budgets for Parks, Facilities and the Sheriff's Office. These budget keys and objects are listed in Appendix C, along with to which Parks service categories they apply and need to be split among. OPA has also provided Parks with a spreadsheet to perform these calculations to determine the cost recovery of each service.

7. **Revise cost recovery goals based on information learned through the process.**
   After conducting the previous steps, the project team decided to simplify the resulting cost recovery targets into three categories:

Cost Recovery Goal	Definition
Mostly Subsidy	Cost recovery greater than zero percent (>0%)
Mostly Fee	Cost recovery greater than fifty percent (>50%)
Entirely Fee	Cost recovery greater than one hundred percent (>100%)

This decision was made because there is a lack of precision available in budget information due to costs or revenues from multiple services being combined into the same budget objects.

8. **Develop cost recovery policy.**
   After multiple iterations, the Parks Department determined cost recovery goals for all services provided to the public. The Parks services and their cost recovery targets are:

Service Category[4]	Cost Recovery Goal
General Access	Mostly Subsidy (>0%)
Activity Pass – Hunt	Mostly Subsidy (>0%)
Events	Mostly Subsidy (>0%)
Facility Rental – Dakota County	Mostly Subsidy (>0%)
Special Use Permit – Public Agencies, Community, Non-Profits, Education	Mostly Subsidy (>0%)
Outdoor Education - Camps	Mostly Subsidy (>0%)
Outdoor Education – Children's Birthday Parties	Mostly Subsidy (>0%)
Outdoor Education – County Partnership Program (Libraries, Community Corrections, Social Services	Mostly Subsidy (>0%)
Outdoor Education – Field Trips/School Outreach	Mostly Subsidy (>0%)
Outdoor Education – General Programs: Adult	Mostly Subsidy (>0%)
Outdoor Education – General Programs: Youth & Family	Mostly Subsidy (>0%)
Activity Pass – Garden	Mostly Fee (>50%)
Activity Pass – Horse	Mostly Fee (>50%)
Activity Pass – Ski	Mostly Fee (>50%)
Activity Pass – Archery	Mostly Fee (>50%)
Facility Rental – Public Agencies, Community, Non-Profits, Education	Mostly Fee (>50%)
Group Camping – Non-profits	Mostly Fee (>50%)
Outdoor Education – Group Nature Programs (Adult)	Mostly Fee (>50%)
Outdoor Education – Group Nature Programs (Youth & Family)	Mostly Fee (>50%)
Activity Pass – Dog	Entirely Fee (>100%)
Camping – Cabins	Entirely Fee (>100%)
Camping – Tent/RV	Entirely Fee (>100%)
Concessions	Entirely Fee (>100%)
Facility Rental – Private	Entirely Fee (>100%)
Recreational Equipment Rental	Entirely Fee (>100%)
Special Use Permit – Commercial/Private	Entirely Fee (>100%)

9. **Implement.**

   Prior to implementation, these cost recovery categories will be presented to the Board of Commissioners for feedback. If needed, staff will revise the targets based on feedback and then implement the policy.

10. **Evaluate.**

    Evaluation is an ongoing activity. Cost recovery levels can vary year by year depending on program participation, weather, unforeseen costs, or many other variables. A cost recovery policy is intended to provide a framework for intentional decision-making, using data. If a service is widely out of cost recovery alignment in a particular year, it provides the opportunity to have an informed discussion about the variables that caused the change. Then decisions can be made regarding what action, if any, is necessary to bring the cost recovery calculation back into alignment. Potential actions include increasing revenue from fees or

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[4] Service Category definitions can be found in Appendix B.

another funding source or decreasing costs. As such, periodic review of cost recovery is advisable to determine each service's cost recovery versus its goal.

Given the level of detail updating involves, due to the spreading of costs across multiple departments and the way revenue and costs from multiple services and combined into budget keys, yearly updates would be a time-consuming process. OPA advises that Parks staff complete the exercise every other or every third year to reduce administrative burden, while still providing a regular opportunity for reflection on cost recovery of each service.

The process to perform the update is detailed in Appendix C.

Results for 2018 and 2019

Using the process detailed above, OPA and Parks calculated the cost recovery rates for 2018 and 2019, which are detailed in the table on the next page. It is important to note that cost recovery percentages may vary widely from year to year, as they may be impacted by circumstances outside anyone's control – particularly related to weather or other unforeseen events. For instance, ski activity pass revenue may be down in years when the region does not receive much snow. However, the expenses to provide for skiing in County Parks are likely to be more fixed from year to year. For years in which ski pass revenue is low and expenses remain consistent, the ski activity pass cost recovery percentage would likely far fall short of its target. In these and other similar circumstances, a service may be widely out of target range but may return within range when conditions improve. Also, cost recovery percentages should be examined within the context of the operating conditions to understand the full picture of why services may or may not achieve their cost recovery targets, which are important to consider when making decisions regarding pricing.

		2018			2019		

Parks Cost Recovery Summary

Cost Recovery Goal Levels		>0%	*Mostly SUBSIDY*		within range		
		>50%	*Mostly FEE*		adjacent (within 10%)		
		>100%	*Entirely FEE*		out of range		

		2018			**2019**		
Service Category	**Proposed Goal**	**Revenue**	**Expenses**	**Cost Recovery**	**Revenue**	**Expenses**	**Cost Recovery**
General Access	Mostly SUBSIDY	$123,959	$3,929,518	3%	$17,783	$4,009,754	0%
Activity Pass (Hunt)	Mostly SUBSIDY	$4,968	$17,261	29%	$4,212	$18,063	23%
Events (Public Agencies, Community, Non-Profits, Education, Awareness)	Mostly SUBSIDY	$0	$150,296	0%	$0	$170,610	0%
Facility Rental (Dakota County)	Mostly SUBSIDY	$1,216	$14,537	8%	$1,201	$16,853	7%
Special Use Permit (Public Agencies, Community, Non-Profits, Education)	Mostly SUBSIDY	$1,652	$19,150	9%	$2,104	$22,481	9%
OE Camps	Mostly SUBSIDY	$26,242	$44,858	59%	$18,472	$52,762	35%
OE Children's Birthday Parties	Mostly SUBSIDY	$5,385	$16,416	33%	$3,040	$19,559	16%
OE County Partnership Program (Lib, Corrections, Social Svcs)	Mostly SUBSIDY	$1,277	$17,159	7%	$0	$19,196	0%
OE Field Trips/School Outreach	Mostly SUBSIDY	$13,286	$57,813	23%	$8,885	$69,292	13%
OE General Programs (Adult)	Mostly SUBSIDY	$10,758	$33,898	32%	$7,015	$38,776	18%
OE General Programs (Youth & Family)	Mostly SUBSIDY	$10,694	$46,504	23%	$6,968	$54,301	13%
Activity Pass (Garden)	Mostly FEE	$1,980	$15,132	13%	$2,010	$18,574	11%
Activity Pass (Horse)	Mostly FEE	$3,119	$27,789	**11%**	$3,514	$29,114	**12%**
Activity Pass (Ski)	Mostly FEE	$30,422	$53,674	57%	$50,222	$56,908	88%
Activity Pass (Archery)	Mostly FEE	$6,602	$22,325	30%	$6,038	$25,368	24%
Facility Rental (Public Agencies, Community, Non-Profits, Education)	Mostly FEE	$22,644	$105,766	21%	$11,813	$118,333	10%
Group Camping (Non-Profits)	Mostly FEE	$40,572	$27,877	146%	$41,981	$30,094	139%
OE Group Nature Program (Adult)	Mostly FEE	$1,467	$4,426	33%	$140	$5,540	3%
OE Group Nature Program (Youth & Family)	Mostly FEE	$4,311	$20,040	22%	$2,245	$24,781	9%
Activity Pass (Dog)	Entirely FEE	$49,412	$40,564	122%	$50,443	$59,412	85%
Camping (Cabins)	Entirely FEE	$87,015	$95,651	91%	$82,064	$102,107	80%
Camping (Tent/RV)	Entirely FEE	$560,134	$492,445	114%	$542,780	$515,803	105%
Concessions	Entirely FEE	$63,387	$68,291	93%	$60,613	$57,239	106%
Facility Rental (Private)	Entirely FEE	$212,289	$172,777	123%	$175,356	$186,519	94%
Recreational Equipment Rental	Entirely FEE	$102,274	$129,319	79%	$93,465	$144,630	65%
Special Use Permit (Commercial, Private)	Entirely FEE	$9,148	$26,755	**34%**	$11,646	$29,694	**39%**

Future Considerations

The cost recovery process provided an opportunity for staff to examine their budget and the true cost of providing Parks services in a new and detailed way. Several lessons were learned along the way.

The primary lesson learned was that, for the purposes of providing services to the public and accounting for revenue/expenses, the categorization of costs and revenue are examined from different perspectives. Within the Parks budget, costs and revenues are primarily categorized by park location (i.e. Camp Spring Lake, Lebanon Hills Visitor Center, etc.), whereas each location may provide multiple services to the public. For example, Lake Byllesby Campground offers two services identified as cost recovery categories—tent/RV camping and concessions—that are combined into one revenue line. This creates challenges to cleanly identify costs and revenues for each cost recovery category.

To work around this issue, Parks staff pulled additional reports from RecTrac to understand how revenues should be allocated among cost recovery categories. However, RecTrac can provide different report results depending on when the information is pulled, and in what format. One way in which results can be affected is by reporting bookings that have been paid for but are still in the future. This variability can result in inaccurate allocation estimates.

An alternative to this to more easily attribute costs or revenues to cost recovery services is to create new objects within the existing budget keys. For instance, instead of combining all revenue into one object for Lake Byllesby Campground, use two different objects—one for tent/RV camping and another for concessions. OPA recognizes that there are other budget keys and objects that this will not be possible for—particularly grant revenues that support many different services—but it would help for earned revenue tied to specific parks. This process might take some time to set up. One option to consider is to implement this change when the County switches to the new Enterprise Resource Planning software, which is scheduled to occur in the next few years.

Due to the amount of work that is required to calculate cost recovery for services and to avoid placing too much emphasis on results that may be temporary, OPA recommends that the Parks Department and other stakeholders review the cost recovery policy and calculate cost recovery levels for multiple years at a time. By examining multiple years at once, the process can be consolidated and streamlined. It will also provide more information about trend information over time – including whether a dip in revenue was temporary or should be examined in further detail. If a service continually falls short of its cost recovery target, options to bring it into alignment include increasing fees, raising funds through other means (e.g. grants), increasing (paid) participation while keeping expenses static, or reducing expenses.

APPENDIX A: THE PYRAMID METHODOLOGY[5]

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, citizens. 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.
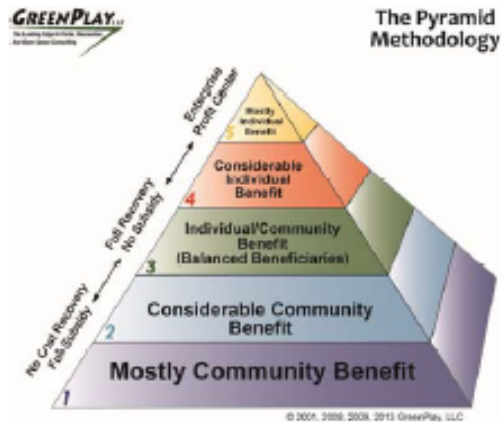
The development of a financial resource allocation philosophy can be separated into the following steps:

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 Methodology, 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?

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[5] Downloaded from: http://cityofpt.granicus.com/MetaViewer.php?view_id=4&event_id=598&meta_id=139289

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. In addition to a physical structure, *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. 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.
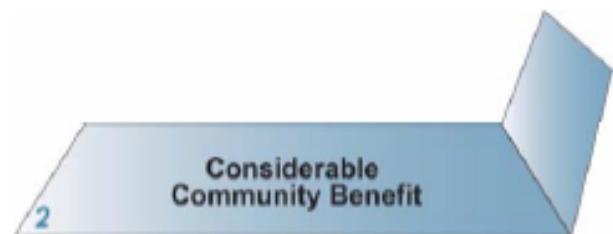
Examples of these services could include: the existence of the community parks and recreation system, the ability for youngsters to visit facilities on an informal basis, low-income or scholarship programs, park and facility planning and design, park maintenance, or others.

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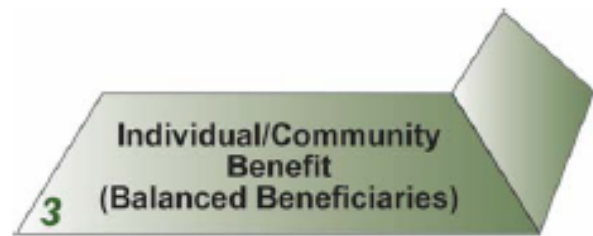
Examples of these services could include: the capacity for teens and adults to visit facilities on an informal basis, ranger led interpretive programs, beginning level instructional programs and classes, etc.

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 balances" to ensure 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 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.

Sample Policy Development Language:

XXX community brought together staff from across the department, agency leadership, and citizens to sort existing programs into each level of the Pyramid. The process was facilitated by an objective and impartial facilitator in order to hear all viewpoints. It generated discussion and debate as participants discovered what different people had to say about serving culturally and economically varied segments of the community, about historic versus active-use parks, about the importance of adult versus youth versus senior activities, and other philosophical and values-based discussions. This process gets at both the "what" and "why" with the intention of identifying common ground and consensus.

Step 5 – Defining Direct and Indirect Costs

The definition of direct and indirect costs can vary from agency to agency. What is 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 6 – 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 based on the new or revised definition of direct and in-direct costs. 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 7 – Establishing Cost Recovery/Subsidy Goals

Subsidy and cost recovery are complementary. If a program is subsidized at 75%, it has a 25% 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.
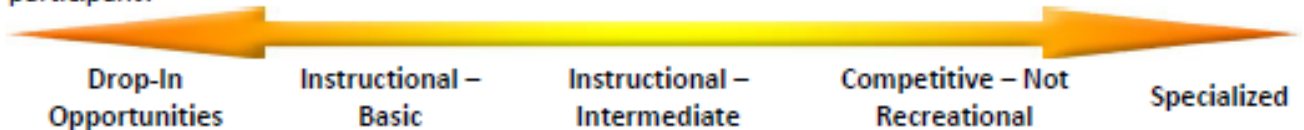
Examples
Categories in the bottom level of the Pyramid may be completely or mostly subsidized, with the agency having established limited cost recovery to convey the value of the experience to the user. An established 90-100% subsidy articulates the significant community benefit resulting from these categories.

The top level of the Pyramid may range from 0% subsidy to 50% excess revenues above all costs, or more. Or, the agency may not have any Categories of Service in the top level.
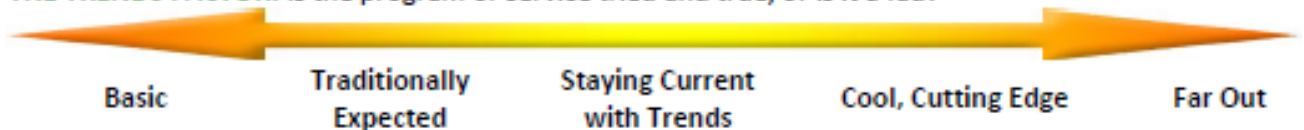
Step 8 – Understanding and Preparing for Influential Factors and Considerations

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?

| Drop-In Opportunities | Instructional – Basic | Instructional – Intermediate | Competitive – Not Recreational | Specialized |

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

| Basic | Traditionally Expected | Staying Current with Trends | Cool, Cutting Edge | Far Out |

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?

| Loss Leader | Popular – High Willingness to Pay |
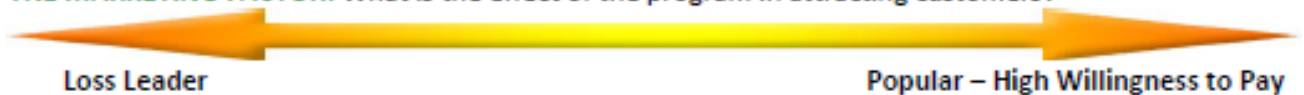
THE RELATIVE COST TO PROVIDE FACTOR: What is the cost per participant?

| Low Cost per Participant | Medium Cost per Participant | High Cost per Participant |
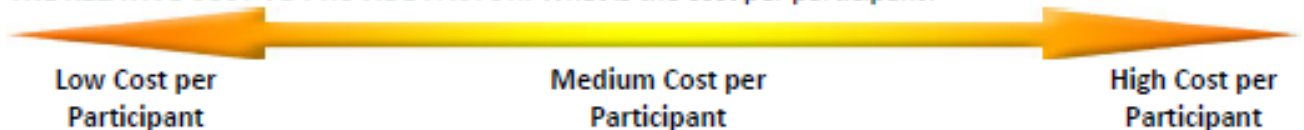
THE ECONOMIC CONDITIONS FACTOR: What are the financial realities of the community?

| Low Ability to Pay | Pay to Play |
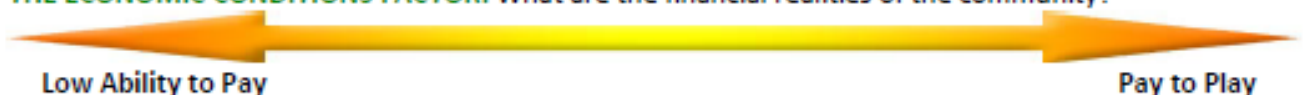
FINANCIAL GOALS FACTOR: Are we targeting a financial goal such as increasing sustainability, decreasing subsidy reliance?

100%
Subsidized

Generates Excess
Revenue over Direct
Expenditures

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 is it 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

This Cost Recovery/Subsidy Allocation Philosophy: The Pyramid Methodology Outline is provided by:

GREENPLAYLLC
The Leading Edge In Parks, Recreation And Open Space Consulting

APPENDIX B: PARKS SERVICES – DEFINITIONS

Parks staff identified the following services that are provided to the public. Services in green below are part of the Visitor Services umbrella; services in brown are provided by Outdoor Education (OE).

Activity Pass - Archery: Daily or season pass purchased for the use of archery trails at Spring Lake Park Reserve.

Activity Pass – Dog: Daily or annual pass purchased for the use of the Dakota Woods Dog Park.

Activity Pass – Garden: Season pass purchased for the use of a garden plot at Spring Lake Park Reserve.

Activity Pass - Horse: Daily or season pass purchased for the use of equestrian trails at Lebanon Hills Regional Park.

Activity Pass – Hunt: Parking permit purchased for waterfowl hunting access from Bud's Landing in Spring Lake Park Reserve to the Spring Lake Islands Wildlife Management Area.

Activity Pass – Ski: Daily or season pass purchased for the use of cross-country ski and skate skiing trails in Dakota County parks.

Camping (Cabins): Camping at the camper cabins located in Whitetail Woods Regional Park.

Camping (Tent/RV): Tent or recreational vehicle (RV) camping at Lake Byllesby or Lebanon Hills Regional Parks.

Concessions: Resale of consumable items to the public (e.g. firewood, bait, water, candy, etc.).

Events: Community-based events with the purpose to celebrate, educate, provide an entry/introductory experience, and raise awareness about the Dakota County Parks System and the programs and activities offered.

Facility Rental (Dakota County): Use of park rental facilities by County staff for work purposes.

Facility Rental (Private): Use of park rental facilities for private functions.

Facility Rental (Public Agencies, Community, Non-Profits, Education): Use of park rental facilities by public sector organizations with 501c3 or other tax-exempt status.

General Access: Use of park areas that are open to the public and for which there is no fee, including the visitor centers and general use trails.

Group Camping (Non-Profits): Use of retreat center campsites by non-profit/youth organizations.

Group Camping (Private): Use of retreat center campsites by the general public for private functions. This service is defined for future expansion potential, but is currently rare, so it has been excluded from summary documents.

OE - Camps: Day camps for youth with curriculum focused on recreational and/or environmental education. Fees are paid by participants and registration is open to the public.

OE - Children's Birthday Parties: Birthday parties for youth ages 5-12 with curriculum focused on recreation and/or environmental education. Fees are paid by organizer and program is for a private group.

OE - County Partnership Program (Libraries, Corrections, Social Services): Programs offered in partnership with internal Dakota County departments. Curriculum is focused on recreational or/or environmental education. No fees are charged to participants or departments. Participants may be from the general public or clientele of internal departments.

OE - Field Trips/School Outreach: Parks Outdoor Education programs offered to schools. Curriculum follows Minnesota state science standards and is focused on environmental education and/or recreational education. Fees are charged to the school, though scholarships are offered and utilized by schools.

OE - General Programs (Adult): Parks Outdoor Education programs offered to adults. Curriculum is focused on environmental and/or recreational education. Programs may be free or fee-based, depending on topic, interest, and mission. Fees (if charged) are paid by participants and registration is open to the public.

OE - General Programs (Youth or Family): Parks Outdoor Education programs offered to youth or families. Curriculum is focused on environmental and/or recreational education. Programs may be free or fee-based, depending on topic, interest, and mission. Fees (if charged) are paid by participants and registration is open to the public.

OE - Group Nature Program (Adult): Parks Outdoor Education programs offered to pre-organized adult groups. Curriculum is focused on recreation and/or environmental education. Fees are paid by the organizer and the program is for a private group. Registration occurs for a full group, as opposed to participants signing up individually to take part in a group.

OE - Group Nature Program (Youth or Family): Parks Outdoor Education programs offered to youth or family groups. Curriculum is focused on recreation and/or environmental education. Fees are paid by the organizer and the program is for a private group. Registration occurs for a full group, as opposed to participants signing up individually to take part in a group.

Recreational Equipment Rental: Rental of equipment such as canoes, kayaks, and paddleboards at Lebanon Hills Regional Park.

Special Use Permit (Commercial, Private): Use of park areas and trails by private sector organizations for events that are not open to the public.

Special Use Permit (Public Agencies, Community, Non-Profits, Education): Use of park areas and trails by public sector organizations for events that are not open to the public.

APPENDIX C: BUDGET INFORMATION USED TO CALCULATE COST RECOVERY

The below keys and objects were active in 2018 and/or 2019 and were relevant to Parks services offered to the public. It is possible that in future years some may no longer be relevant—particularly grants that are time-limited—and others that are not on the list below may become relevant. For each iteration of cost recovery review, budget details should be examined to determine if new keys and/or objects should be added or others removed from the cost recovery analysis.

Procedure to update cost recovery in future years:
1) Request the "Specific Expenses/Revenue by Department and Key" budget reports for the relevant year from the Budget Office for Parks, Facilities Management and the Sheriff's Office.
2) Examine the Parks report to find the keys and objects listed below. Determine if there are any additional relevant budget keys/objects that should be added or any that are no longer relevant.
3) Input the "YTD Actual" amount for each of the below keys and objects in the Cost Recovery calculations spreadsheet. The formulas contained in the spreadsheet will use these totals and the corresponding percentages entered to allocate costs/revenues to each identified service.
4) For objects that need to be split apart, details have been provided below for how to determine percentages to enter, based on the activities performed to create the cost recovery calculations for 2018 and 2019.
5) Request the calculated countywide indirect cost rate from Finance. Input that percentage in the row at the bottom titled "Indirect Expenses" in the same column as the YTD Actual amounts.
6) The spreadsheet will calculate the cost recovery rate for each service at the bottom.

Key	Key Description	Object	Object Description	Applicable Cost Recovery Service(s)	Procedure to Pull Information, if split among services
0770050134	Camp Sacajawea	43315	Rentals	12, 13, 15, 16	RecTrac report for Facility Rentals, which includes Group Camping and Facility Rentals. Sort by location and cost recovery category. Calculate the revenue and percentage of the whole for each of the four applicable cost recovery categories.
0770050134	Camp Sacajawea	56001	Materials & Supplies	12, 13, 15, 16	Use same allocations as Camp Sacajawea Rental Object above.

Key	Key Description	Object	Object Description	Applicable Cost Recovery Service(s)	Procedure to Pull Information, if split among services
0770050135	Camp Spring Lake	43315	Rentals	12, 13, 15, 16	RecTrac report for Facility Rentals, which includes Group Camping and Facility Rentals. Sort by location and cost recovery category. Calculate the revenue and percentage of the whole for each of the four applicable cost recovery categories.
0770050135	Camp Spring Lake	56001	Materials & Supplies	12, 13	Use same allocations as Camp Spring Lake Rental Object above.
0770050133	Lake Byllesby Campground	43315	Rentals	8, 9	RecTrac Report for camping and concessions. Total concessions revenue and determine the concessions percentage of the total budget line. The remainder is camping revenue.
0770050133	Lake Byllesby Campground	56001	Materials & Supplies	8	N/A
0770050133	Lake Byllesby Campground	56068	Uniform/Laundry	8	N/A
0770050133	Lake Byllesby Campground	56071	Resale Items	9	N/A
0770050132	Lebanon Hills Campground	43315	Rentals	8, 9	RecTrac Report for camping and concessions. Total concessions revenue and determine the percentage concessions percentage of the total budget line. The remainder is camping revenue.
0770050132	Lebanon Hills Campground	56001	Materials & Supplies	8	N/A
0770050132	Lebanon Hills Campground	56068	Uniform/Laundry	8	N/A
0770050132	Lebanon Hills Campground	56071	Resale Items	9	N/A

Key	Key Description	Object	Object Description	Applicable Cost Recovery Service(s)	Procedure to Pull Information, if split among services
0770050132	Lebanon Hills Campground	56099	Other Utilities	8	N/A
0770050137	Lebanon Hills Visitor Center	43315	Rentals	9, 12, 13	RecTrac Reports for Facility Rental and concessions. Total revenue from Facility Rental – Private, Facility Rental – Public and concessions. Determine the percentage of the whole earned by each.
0770050137	Lebanon Hills Visitor Center	43360	Rental Equipment	17	N/A
0770050137	Lebanon Hills Visitor Center	55995	Food & Refreshments	10	N/A
0770050137	Lebanon Hills Visitor Center	56001	Materials & Supplies	14	N/A
0770050137	Lebanon Hills Visitor Center	56068	Uniform/Laundry	14	N/A
0770050137	Lebanon Hills Visitor Center	56071	Resale Items	9	N/A
0770050137	Lebanon Hills Visitor Center	56098	Program Services	10	N/A
0770050136	Marketing Campaign Grant	48320	Metropolitan Council	1, 2, 3, 4, 5, 6, 7, 8, 10, 12, 13, 14, 17, 18, 19, 20, 21, 23, 24, 25, 26, 27	Estimate the percentages of the marketing campaign grant being used to benefit each cost recovery category.
0770050136	Marketing Campaign Grant	57011	Direct Program	1, 2, 3, 4, 5, 6, 7, 8, 10, 12, 13, 14, 17, 18, 19, 20, 21, 23, 24, 25, 26, 27	Use same allocations as Marketing Campaign Grant revenue Object above.
0770050138	Outdoor Education	43378	Education Program	20, 21, 23, 24, 25, 26, 27	Compiled from RecTrac revenue reports for Outdoor Education programs. Calculate each program's percentage of total revenue.
0770050138	Outdoor Education	55995	Food & Refreshments	25	N/A

Key	Key Description	Object	Object Description	Applicable Cost Recovery Service(s)	Procedure to Pull Information, if split among services
0770050138	Outdoor Education	56001	Materials & Supplies	20, 21, 22, 23, 24, 25, 26, 27	Allocated by each category's percentage of total OE programs. Will likely remain consistent from year to year. Should be reexamined every 3-5 years.
0770050138	Outdoor Education	56068	Uniform/Laundry	14	N/A
0770050138	Outdoor Education	56098	Program Services	10, 20, 21, 22, 23, 24, 25, 26, 27	Compiled from RecTrac contract expenses report for Outdoor Education programs and events. Separate the lines by cost recovery category and determine each category's percentage of total expenses.
0770050001	Parks Admin Pay	51001 - 51999	All Parks Admin Salaries Expense Objects	8, 10, 14, 22	Divide time of Parks Director and Parks Senior Project Specialist among services based on time allocation. Will likely remain similar from year to year but should be reviewed every 3-5 years for current allocations.
0770050001	Parks Admin Pay	52051 - 52999	All Parks Admin Benefits Expense Objects	8, 10, 14, 22	Use same allocations as Parks Admin Salaries Expense Objects above.
0770050001	Parks Admin Pay	54001 - 54104	All Parks Admin Travel/Training Expense Objects	8, 10, 14, 22	Use same allocations as Parks Admin Salaries Expense Objects above.
0770050000	Parks Administration	43099	Misc. Other Revenue	14	N/A
0770050000	Parks Administration	45051	Waterfowl Hunt Permit	5	N/A
0770050000	Parks Administration	45065	Deer Hunting Permit	5	N/A

Key	Key Description	Object	Object Description	Applicable Cost Recovery Service(s)	Procedure to Pull Information, if split among services
0770050000	Parks Administration	48320	Metropolitan Council	14	N/A
0770050000	Parks Administration	53012	Credit Card Fees	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 23, 24, 25, 27	Credit card fees are allocated to each service that allows credit card transactions, based on each service's percentage of total credit card revenue.
0770050000	Parks Administration	53019	General Support	3, 5, 6, 8, 12, 13, 14, 23, 24, 25	Use same allocations as Parks Admin Salaries Expense Objects above.
0770050000	Parks Administration	53066	Employee Recruitment	14	N/A
0770050000	Parks Administration	54003	Transportation/Parking	8, 12, 13, 14, 23, 24, 25	Use same allocations as Parks Admin Salaries Expense Objects above.
0770050000	Parks Administration	54007	Phone Stipend	8, 12, 13, 14, 23, 24, 25	Use same allocations as Parks Admin Salaries Expense Objects above.
0770050000	Parks Administration	54101	Conference & Seminar Fees	8, 12, 13, 14, 23, 24, 25	Use same allocations as Parks Admin Salaries Expense Objects above.
0770050000	Parks Administration	55602	Postage & Freight	14	N/A
0770050000	Parks Administration	55808	Membership & Assoc Dues	14	N/A
0770050000	Parks Administration	55995	Food & Refreshments	14	N/A
0770050131	Schaar's Bluff Gathering Center	43315	Rentals	12, 13	RecTrac Report for Facility Rental – Private and Facility Rental – Public. Calculate the revenue and percentage of the whole for each.
0770050131	Schaar's Bluff Gathering Center	56001	Materials & Supplies	12, 13	Use same allocations as Schaar's Bluff Rental Object above.

Key	Key Description	Object	Object Description	Applicable Cost Recovery Service(s)	Procedure to Pull Information, if split among services
0770050031	Software Maintenance	53019	General Support	6, 10, 11, 12, 13, 14, 15, 16, 17, 24, 25	Supervisory staff estimate based on staff time exerted per year on each relevant service
0770050136	Thompson Park/Dakota Lodge	43315	Rentals	12, 13	RecTrac Report for Facility Rental – Private and Facility Rental – Public. Calculate the revenue and percentage of the whole for each.
0770050136	Thompson Park/Dakota Lodge	53019	General Support	12	N/A
0770050136	Thompson Park/Dakota Lodge	56001	Materials & Supplies	12, 13	Roughly even split between Private and Public Facility Rentals. Remains stable unless there is a significant change in public versus private rental breakdown.
0770050139	Visitor Service Mat. & Supp.	43099	Misc. Other Revenue	12, 13, 18, 19	Would typically be revenue to support facility rentals and special use permits. May vary by year and is only pertinent in years when there is miscellaneous revenue not coded elsewhere.
0770050139	Visitor Service Mat. & Supp.	43316	Special Use Rentals	18, 19	Compiled from Special Use Permit RecTrac report. Each permit has a coding for "Commercial/Private" or "Public Agencies, Community, Non-Profits, Education." Calculate the total revenue collected by each of those categories and then as a percentage of total special use permit revenue.
0770050139	Visitor Service Mat. & Supp.	43342	Rent Garden Plots	3	N/A

Key	Key Description	Object	Object Description	Applicable Cost Recovery Service(s)	Procedure to Pull Information, if split among services
0770050139	Visitor Service Mat. & Supp.	43377	Shelter Reservation	11, 12, 13	Compiled from Shelter Reservation RecTrac report. Each reservation has a coding for "Dakota County," "Non-Profit" or "Private." Calculate the total revenue collected by each of those categories and then as a percentage of total shelter revenue.
0770050139	Visitor Service Mat. & Supp.	45050	Archery User Permit	1	N/A
0770050139	Visitor Service Mat. & Supp.	45105	Off Leash Dog Permit	2	N/A
0770050139	Visitor Service Mat. & Supp.	45106	Horse Trail Permit	4	N/A
0770050139	Visitor Service Mat. & Supp.	45107	Cross Country Ski Pass	6	N/A
0770050139	Visitor Service Mat. & Supp.	56001	Materials & Supplies	14	N/A
0770050139	Visitor Service Mat. & Supp.	56068	Uniform/Laundry	14	N/A
0770050139	Visitor Service Mat. & Supp.	56071	Resale Items	9, 10, 14, 15, 16	This key and object are specific to firewood. Estimate the percentage of firewood used by each applicable category.
0770050139	Visitor Service Mat. & Supp.	56096	Direct/Program Printing	1, 2, 4, 6, 10, 12, 13, 14, 21	Estimate the percentage of printing costs used for each applicable category.
0770050139	Visitor Service Mat. & Supp.	56097	Program Publicity	7, 8, 10, 12, 14, 20	Estimate the percentage of publicity costs used for each applicable category.
0770050101	Visitor Services Pay	48320	Metropolitan Council	10, 14, 20, 21, 22, 23, 24, 25, 26, 27	Revenue to pay for Parks Outreach Coordinator. Estimate the percentage of time spent on each relevant cost recovery category.

Key	Key Description	Object	Object Description	Applicable Cost Recovery Service(s)	Procedure to Pull Information, if split among services
0770050101	Visitor Services Pay	51001	Salaries Nonlim Full-Time	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 27	Use "Cost Recovery – Staff Breakdown by Person" spreadsheet—Permanent tab—to allocate each staff's allocation according to amount of time spend per cost recovery category. Row 33 provides overall percentage, which may need to be rounded to total to 100%. Row 34 allows space to round each and provides the sum in cell C34.
0770050101	Visitor Services Pay	51004	Salaries Temporary FT/PT	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 17, 20, 21, 22, 23, 24, 25, 27	Use "Cost Recovery – Staff Breakdown by Person" spreadsheet—Temp tab—to allocate role's allocation according to amount of time spend per cost recovery category. Row 18 provides overall percentage, which may need to be rounded to total to 100%. Row 19 allows space to round each and provides the sum in cell C19.
0770050101	Visitor Services Pay	51005	Overtime	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 27	Use same percentages calculated for 51004 - Salaries Temporary FT/PT object above.

Key	Key Description	Object	Object Description	Applicable Cost Recovery Service(s)	Procedure to Pull Information, if split among services
0770050101	Visitor Services Pay	51006	Holiday Worked Over Time	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 27	Use same percentages calculated for 51004 - Salaries Temporary FT/PT object above.
0770050101	Visitor Services Pay	51008	Compensated Absences	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 27	Use same percentages calculated for 51001 - Salaries Nonlim Full-Time above.
0770050101	Visitor Services Pay	51010	Severance	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 27	Use same percentages calculated for 51001 - Salaries Nonlim Full-Time above.
0770050101	Visitor Services Pay	51011	Flex Payout	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 27	Use same percentages calculated for 51001 - Salaries Nonlim Full-Time above.

Key	Key Description	Object	Object Description	Applicable Cost Recovery Service(s)	Procedure to Pull Information, if split among services
0770050101	Visitor Services Pay	52051 - 52062	All Benefits Expense Objects	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 27	Use same percentages calculated for 51001 - Salaries Nonlim Full-Time above.
0770050101	Visitor Services Pay	54001 - 54104	All Travel/Training Expense Objects	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 27	Use same percentages calculated for 51001 - Salaries Nonlim Full-Time above.
0770050101	Visitor Services Pay	56001	Materials & Supplies	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 17, 18, 19, 20, 21, 22, 23, 24, 25, 27	Use same percentages calculated for 51001 - Salaries Nonlim Full-Time above.
0770059830	Visitor Services – Equipment Prg./Sale of Fixed	43929	Equipment Prg./Sale of Fixed	7, 8, 12, 13, 14, 15, 16, 17, 20, 21, 22, 23, 24, 25, 26, 27	Estimate the percentage of revenue from sold equipment or grants for each cost recovery category. It is possible this key may not be relevant each time cost recovery is calculated.
0770059830	Visitor Services – Equipment Prg./Sale of Fixed	48320	Metropolitan Council – Equipment Prg.	7, 8, 12, 13, 14, 17, 20, 21, 22, 23, 24, 25, 26, 27	Estimate the percentage of revenue from sold equipment or grants for each cost recovery category. It is possible this key may not be relevant each time cost recovery is calculated.

Key	Key Description	Object	Object Description	Applicable Cost Recovery Service(s)	Procedure to Pull Information, if split among services
0770059830	Visitor Services – Equipment Prg./Sale of Fixed	59141	Visitor Services – Equipment	7, 8, 10, 12, 13, 14, 17, 20, 21, 22, 23, 24, 25, 26, 27	Capital Equipment Purchases – will vary by year. Allocate purchases to each relevant cost recovery service.
0770050130	Volunteer Program	55995	Food & Refreshments	10, 14	Estimate the percentage of food & refreshment costs used for events versus general access.
0770050130	Volunteer Program	56001	Materials & Supplies	14	N/A
0770050140	WWRP	43344	Rent Camper Cabin Rental	7	N/A
0770050140	WWRP	56001	Materials & Supplies	7	N/A
0160080002	Grounds Pay	51001 – 51011	All Grounds Pay Salaries Expense Objects	1, 2, 3, 4, 5, 6, 7, 8, 10, 11, 12, 13, 14, 15, 18, 19, 20, 23, 24, 25	Estimated by Facilities Grounds Maintenance Manager. Will likely remain similar from year to year but should be reviewed every 3-5 years for current allocations.
0160080002	Grounds Pay	52051 – 52062	All Grounds Pay Benefits Expense Objects	1, 2, 3, 4, 5, 6, 7, 8, 10, 11, 12, 13, 14, 15, 18, 19, 20, 23, 24, 25	Use same percentages calculated for 51001 – Grounds Pay Salaries above.
0160080002	Grounds Pay	54001 - 54108	All Grounds Pay Travel/Training Expense Objects	1, 2, 3, 4, 5, 6, 7, 8, 10, 11, 12, 13, 14, 15, 18, 19, 20, 23, 24, 25	Estimated by Facilities Grounds Maintenance Manager. Will likely remain similar from year to year but should be reviewed every 3-5 years for current allocations.

Key	Key Description	Object	Object Description	Applicable Cost Recovery Service(s)	Procedure to Pull Information, if split among services
0160080180	Lake Byllesby Park	53100 - 53219	All Lake Byllesby Park Expense Objects	6, 8, 12, 13, 14, 18, 19	Estimated by Facilities Grounds Maintenance Manager. Will likely remain similar from year to year but should be reviewed every 3-5 years.
0160080181	Lebanon Hills Park/ Misc. Other Revenue	43099	Other Revenues	14	N/A
0160080181	Lebanon Hills Park/Metropolitan Council	48320	Other Intergovernmental Rev	14	N/A
0160080181	Lebanon Hills Park	53100 - 53219	All Lebanon Hills Park Expense Objects	4, 5, 6, 8, 10, 11, 12, 13, 14, 15, 18, 19, 24, 25	Estimated by Facilities Grounds Maintenance Manager. Will likely remain similar from year to year but should be reviewed every 3-5 years.
0160080182	Miesville Ravine Park	53100 - 53214	All Miesville Ravine Park Expense Objects	5, 14	Estimated by Facilities Grounds Maintenance Manager. Will likely remain similar from year to year but should be reviewed every 3-5 years.
0160080183	Spring Lake Park/Metropolitan Council	48320	Other Intergovernmental Rev	14	N/A
0160080183	Spring Lake Park	53100 - 53219	All Spring Lake Park Expense Objects	1, 5, 6, 10, 11, 12, 13, 14, 15, 18, 19, 24, 25	Estimated by Facilities Grounds Maintenance Manager. Will likely remain similar from year to year but should be reviewed every 3-5 years.
0160080184	Thompson Park/West St. Paul	48307	Other Intergovernmental Revenue	13	N/A

Key	Key Description	Object	Object Description	Applicable Cost Recovery Service(s)	Procedure to Pull Information, if split among services
0160080184	Thompson Park	53100 - 53219	All Thompson Park Expense Obajects	10, 11, 12, 13, 14, 18, 19, 24, 25	Estimated by Facilities Grounds Maintenance Manager. Will likely remain similar from year to year but should be reviewed every 3-5 years.
0160080186	Whitetail Woods Regional Park	53100 - 53214	All Whitetail Woods Regional Park Expense Objects	7, 10, 12, 13, 14, 18, 19, 24, 25	Estimated by Facilities Grounds Maintenance Manager. Will likely remain similar from year to year but should be reviewed every 3-5 years.
0160080187	Rock Island Swing Bridge	53100 - 53214	All Rock Island Swing Bridge Expense Objects	14	N/A
0160080188	Regional Trails	53100 – 53214	All Regional Trails Expense Objects	14	N/A
0160080189	Dog Park	53100 - 53214	All Dog Park Expense Objects	2	N/A
0160080190	Pine Bend Bluffs Trailhead	53100 - 53154	All Pine Bend Bluffs Trailhead Expense Objects	14	N/A
0150010701	Parks Patrol Payroll	51001 - 51006	All Parks Patrol Payroll Salaries Expense Objects	2, 4, 5, 6, 7, 8, 10, 12, 13, 14, 15, 16, 18, 19	Estimated as percent of time spent by Parks Patrol on relevant cost recovery categories. Will likely remain similar from year to year but should be reviewed every 3-5 years.

Key	Key Description	Object	Object Description	Applicable Cost Recovery Service(s)	Procedure to Pull Information, if split among services
0150010701	Parks Patrol Payroll	52051 - 52062	All Parks Patrol Payroll Benefits Expense Objects	2, 4, 5, 6, 7, 8, 10, 12, 13, 14, 15, 16, 18, 19	Use same percentages calculated for Parks Patrol Payroll Salaries above.
0150010701	Parks Patrol Payroll	54006 – 54007	All Parks Patrol Payroll Travel/Training Expense Objects	2, 4, 5, 6, 7, 8, 10, 12, 13, 14, 15, 16, 18, 19	Use same percentages calculated for Parks Patrol Payroll Salaries above.
0150010701	Parks Patrol Payroll	56068	Uniform/Laundry	2, 4, 5, 6, 7, 8, 10, 12, 13, 14, 15, 16, 18, 19	Use same percentages calculated for Parks Patrol Payroll Salaries above.

Budget Information color coding legend: Blue = Parks budget, Purple = Facilities Management budget, Red = Sheriff's Office budget

Cost Recovery Services

Visitor Services
1. Activity Pass - Archery
2. Activity Pass – Dog
3. Activity Pass – Garden
4. Activity Pass - Horse
5. Activity Pass – Hunt
6. Activity Pass – Ski
7. Camping (Cabins)
8. Camping (Tent/RV)
9. Concessions
10. Facility Rental (Dakota County)
11. Facility Rental (Private)
12. Facility Rental (Public Agencies, Community, Non-Profits, Education)
13. General Access
14. Group Camping (Non-Profits)
15. Group Camping (Private)
16. Recreational Equipment Rental
17. Special Use Permit (Commercial, Private)
18. Special Use Permit (Public Agencies, Community, Non-Profits, Education)

Outdoor Education
19. OE Camps
20. OE Children's Birthday Parties
21. OE County Partnership Program (Libraries, Corrections, Social Services)
22. OE Field Trips/School Outreach
23. OE General Programs (Adult)
24. OE General Programs (Youth or Family)
25. OE Group Nature Program (Adult):
26. OE Group Nature Program (Youth or Family)