TRUST FOR PUBLIC LAND™

NRPA NATIONAL RECREATION AND PARK ASSOCIATION

Counting Notes

Common guidance for park and recreation agencies to report on their acreages, facilities, amenities, and financial data.

Updated Fall 2025



Towards a common set of park metrics

For over a decade, Trust for Public Land (TPL) and National Recreation and Park Association (NRPA) have each asked park and recreation agencies to report on their park and recreation systems as part of two separate, but very similar, surveys (City Park Facts and Park Metrics, respectively). This year, we have teamed together to develop joint guidance on a core set of shared data points between the two surveys.

This guide is the next step on the journey. It reflects both anecdotal feedback collected over the years as well as input collected from over 100 park and recreation agencies via comprehensive feedback surveys and focus groups. We hope that this collective guidance both lessens the time needed to complete the annual reporting and improves the quality of the data collected so you have greater confidence when comparing against peer agencies and cities.

We invite continued feedback on these definitions and look forward to working with you once again this year to document the incredible work happening in parks and recreation across the country.

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Counting park sites and acreages

"How many parks do you have?" seems like a simple question until you start asking it of a few different people and find yourself getting more questions rather than answers. Should you include golf courses? What about conservation areas without public access? While we could debate 'what is a park' for years (and we have), what's more important is having a common definition used by all reporting agencies to facilitate an 'apples to apples' comparison between agencies and cities across the country.

Part 1. Classifying sites as parks and non-parks (or, what is a 'park'?)

For purposes of reporting on park systems, a 'park' is an outdoor destination that encourages informal public use and, in addition, facilitates a) socializing, b) exercising and playing, and/or c) enjoying nature. This includes both traditional city 'parks' and facilities that can provide a 'park-like' experience (e.g. cemeteries). It excludes specialized facilities, such as an athletic complex or private nature preserve, that don't allow for informal public use.

Trying to define something as a 'park' is in many ways a fools errand, with strong arguments on both sides. For our reporting guidance here, we take an expansive definition of what should be considered a 'park'. The inclusion of 'park-like' facilities reflects a growing trend among agencies and property managers developing thoughtful protocols to allow the general public to simultaneously enjoy the use of larger special-use that were previously restricted to singular activities (e.g. creating a trail for anybody to enjoy the open space and quiet of a golf course; not just golfers). These strategies are to be encouraged, especially in light of the difficulties of acquiring new park space to keep up with growing populations.

A facility should meet the following criteria to be counted as a 'park site' (Table 1):

- ✓ It is outdoors.
- ✓ It is a named destination (e.g. via signage).
- ✓ It is publicly accessible and advertised as such on an agency's website or equivalent.
- ✓ Encourages informal public use and relaxation through gathering areas. This includes both explicit gathering areas like a lawn or picnic tables and implicit ones like a playground, trailhead, or bleachers.
    - In short, are members of the public encouraged to both walk through and stay awhile (i.e. 'park' themselves)?
- ✓ Encourages at least one of the following types of 'park-like' activities:
    - Socializing – e.g. has picnic tables, benches, lawns/plazas
    - Play or exercise – e.g. has playgrounds, walking trails, fitness zones, fields
    - Enjoy nature – e.g. has marked nature trails

Reporting reminders

- ✓ *Only report on sites and facilities managed by your agency. Do not include community schoolyards or publicly accessible parks managed by HOAs or other entities.*
- ✓ *The TPL calculation of '10-minute walk' access statistics only calculates access to 'park sites' as defined by the criteria below.*

Table 1. Examples of common facility types and whether to report them as 'park' or 'non-park' sites

Notes: The common facility types are provided to give examples of similar types of facilities that all face the same considerations when deciding to include as a 'park site' or not. It's not meant to be exhaustive – find the group of facilities that are most similar to help you determine if it should be included as a 'park site'.

Category	Common Facility Types	Park Reporting Guidance
Traditional parks The core of an agency's offerings with a primary purpose of leisure and typically offer multiple activity types.	Mini or Pocket Park Neighborhood Park Community Park Regional or County Park State Park National Park Standalone park amenities (e.g. playground, dog park, basketball court)	**Always** report as a 'park site', unless closed.
Special-Use Facilities (Outdoor) Outdoor facilities with a single primary purpose other than leisure such as reflection, learning, or organized sports. Because of their single-purpose, they may not feel accessible to members of the general public who don't partake in that activity.	Cemetery Zoo Golf Fairground or Market Marina Memorial or Monument Historic or Cultural Site Botanic Garden Arboretum Theme Park Equestrian Campground Athletic Complex Specialty Garden Community Garden Outdoor Amphitheater Shooting Range	Always report as a **'non-park site'** unless it explicitly encourages *informal public use* and relaxation. *Exceptions*: • If a golf course encourages people to walk through and stay awhile without golfing, then classify as a 'park-site.' • If an arboretum or botanic center includes an outdoor area open to the public for leisure (e.g. picnic), then classify as a 'park-site.'
Natural Areas Areas primarily managed for their ecological value with park development limited to trails, bathrooms, and parking.	Open Space Preserve or Sanctuary Wildlife Management Area Resource Management Area Natural Area Beach or Shoreline Pond or Lake Flood Retention Dam	**Always** report as a 'park site' unless the site is closed to public use.

Trails and Greenways Primary purpose of recreation and/or reaching a destination. Greenways and trailways are corridors not classified as highways, roads, or streets (e.g. they are distinct from car-centric corridors).	On-street trails Greenways/Trailways Trails within parks	**Only report 'buffered' trailways** that are named and are seen as a destination as park sites. Report trail miles separately and count each unique management unit as its own site. *Examples* • Include buffered greenways as 'park sites' – count each named greenway as a single site (not by segment). • Exclude on-street trails. • Don't count trails within parks as a park site (they are already counted).
Streetscapes and Plazas Spaces that improve the 'street' experience and are typically 'walked by', rather than a destination. Agencies are increasingly repurposing these spaces into accessible 'parks'.	Medians Boulevards Drainage ways Green infrastructure (e.g. bioswales) Plazas Streateries	Always report as a **'non-park site'** unless it is both a named destination and offers park-like activity. Would you list it on your website as one of your 'parks'?
Special-Use Facilities (Indoor) Indoor facilities with a single primary purpose other than leisure such as reflection, spectating, learning, or organized sports. Because of their single-purpose, they may not feel accessible to members of the general public who don't partake in that activity.	Professional Stadium Professional Performance Space Museum Aquarium Library Religious Maintenance Facility Indoor Event Space	**Always report as a 'non-park' site** because they are 'indoor' facilities.
Recreation facilities The indoor equivalent of a park. These sites prioritize leisure and play for multiple activity types and are generally open to the public for a nominal fee.	Senior Center Teen Center Recreation Center Community Center Aquatic Center and Pools Nature Center Convention Center Inclement Weather Center Ice Rink Waterpark	**Always report as a 'non-park' site** because they are 'indoor' facilities.

Part 2. Classifying acreages as natural or designed

To help understand the general types of park land available, we ask agencies to classify acreages as *natural lands* and *designed lands.* This delineation aligns with how most agencies maintain their facilities and is a slight revision on the traditional classifications of either active and passive or developed and undeveloped. Both natural lands and designed lands are actively managed by agency staff and actively used by residents.

All lands that are classified as 'parks' based on the prior distinction should be assigned either as natural or designed. We include a third category for reporting on the 'non-park' acreage, which also includes undeveloped lands (or more specifically referencing lands awaiting development). TPL will continue to offer agencies the chance to report on undeveloped lands as a subset of the 'non-park' acreage, but that is optional.

Natural lands (formerly referred to as 'undeveloped' by NRPA) are either pristine or restored areas that are open to the public and managed for their conservation and ecological value (i.e., wetlands, forests, deserts). While they may have trails and occasional benches, they are not developed for any recreation activities beyond walking, running, and cycling.

- While this will always include natural areas, it may also include portions of other parks or park-like places that have natural areas. For larger sites (e.g., 5+ acres) that have both natural and designed elements, estimate the portion that is natural.
- For sake of reporting, conservation areas that are not open to the public should be classified as 'non-park sites'.

Designed lands (formerly referred to as 'developed' by NRPA) are parklands that have been created, constructed, planted, and managed primarily for human use. They include playgrounds, neighborhood parks, mini-parks, picnic meadows, sports fields, plazas, boulevards, municipal golf courses, municipal cemeteries, and all areas served by roadways, parking lots and service buildings and facilities.

Non- Park acreage: Acreage of facilities classified as 'non-parks' (I.e., not a traditional park or considered to offer 'park-like' activities). This includes undeveloped sites (that aren't managed as natural lands).

- *Undeveloped lands (Optional for TPL City Park Facts)*: Includes lands that are designated for undeveloped or passive open space. This includes sites that are planned for future development as designed or natural spaces but are currently undeveloped.
- For example, you may have a vacant grassy lot that is open to the public, but not yet developed with any formal park features. There is no marketing or advertised public access to these sites, even though it may eventually become a park site.

Note on reporting water acreages: Bodies of water may be included in acreage counts for natural or designed lands if they are owned or maintained by your agency and are accessible for public recreation without barriers such as fences or gates. Lakes and ponds that are completely enclosed by a park can have their full acreage counted. For coastline and rivers that extend beyond a park's terrestrial boundaries, please only include acreage for the section that is owned or maintained by your agency and accessible for recreation.

Counting amenities and facilities

Part 1. Outdoor fields and diamonds

While most agencies track a significant number of attributes for their fields and diamonds, we have found that when comparing cities, less is more. Fields are often striped for different sports between seasons and the sport mix tends to be more driven by local preference than national benchmarks. To this end, we ask agencies to report on their rectangles and diamonds, while reporting the rectangular/diamond combo fields separately.

Rectangular play fields, standalone: Outdoor rectangular play fields with the primary purpose of organized sports. *Do not* include those that overlap diamonds; report those separately as 'overlay'.

- For rectangular fields, count full-sized as 1 and half-sized as .5.
- Count the number of full fields. When a field is striped for multiple uses (e.g., a full field with two half-fields also striped), only count the maximum number of full-sized games that could be played at one time.
- Include regardless of surface (e.g., both grass and turf). In NRPA's survey, there is an option to provide a subset of rectangular synthetic fields.

Rectangular/Diamond overlay fields: Outdoor rectangle fields laid in the outfields of diamonds with the primary purpose of organized sports.

- Count each combination of diamond and rectangle as '1 overlay field'.
    - Rectangles overlapping with multiple diamonds will only count as 1 overlay field
- Do not report either the rectangles or diamonds that are captured here as part of the standalone categories.

Diamonds, standalone: Outdoor ball diamonds with the primary purpose of organized baseball or softball.

- Count all diamonds as 1, whether adult/youth or baseball/softball.
- Do not include count of diamonds that have rectangles overlaying their outfield.

Other fields, total: Fields that aren't obvious rectangles or diamonds, but have a primary purpose as organized sports (e.g., cricket). Does not include fields for informal play (e.g., lawns that can be used for informal sports).

Examples (click on links to see photos)

- Rectangular overlay field – Report as 4 rectangular/diamond overlay fields.
- Baseball diamonds – Report as 4 diamonds.
- Softball diamonds – Report as 1 diamond.
- Rectangular fields – Report as 3 rectangular fields (even though one of the fields also has half-fields overlaying the full field).

Part 2. Sport Courts

With sport courts, the vast majority of agencies reported they still found value in comparing courts by sport among agencies. We focus on outdoor courts but offer a question to report on total outdoor and indoor courts to help understand the mix among agencies.

Total Sport Courts (outdoor and indoor): A hard-top court (or sand volleyball) with a primary purpose of playing an organized sport; does not include informal-use 'blacktops'.

- Report outdoor and indoor separately.
- Count number of full-courts. For half-courts (e.g., practice wall or basketball), count as .5.

Sport-specific courts (outdoor only): For outdoor courts, provide a count of courts by their primary sport. These should add up to the total number of outdoor hard courts reported above.

- Report only on outdoor courts.
- Count number of full-courts. For half-courts (e.g., practice wall or basketball), count as .5.
- For multi-use courts, count the number of the larger court (e.g., count a multi-use pickleball/tennis court by the number of tennis courts).
- Report counts on the following sports:
    - **Tennis, dedicated**
    - **Pickleball, dedicated**
    - **Multi-use: Tennis/Pickleball**
    - **Racquetball/Handball/Squash**
    - **Basketball***
    - **Volleyball**
    - **Multi-use: Basketball/Volleyball**
    - **Other: (e.g., futsal)**

**A note on basketball courts. TPL has historically used 'basketball hoops' as its basketball metric. During this transition phase, TPL will continue to ask for counts of both basketball hoops and courts, as well as the indoor and outdoor counts of each. We appreciate your patience!*

Examples (click on links to see photos)

- Multi-Use Court – Tennis/Pickleball: Count as 4 multi-use courts.
- Fields and Courts: Count as .5 rectangle field (or 1 'other' court, depending on surface); 1 pickleball, dedicated; 1 tennis, dedicated.
- Pickleball Courts: Count as 6 pickleball courts.
- Multi-Use Court – Tennis/Pickleball: Count as 2 tennis courts and 1 multi-use court.
- Pickleball and Futsal Court: Count as 1 pickleball and 1 'other' court.

Part 3. Play and exercise areas

Across these amenities designed for either child or adult play ('exercise'), we ask on counting each as an 'area', rather than by individual equipment or age-specific zones within the area. For example, rather than report on the number of pieces of play equipment or number of pieces of fitness equipment, we ask to report on the number of playgrounds or number of fitness zones. When there is an open question on if a park has multiple of an amenity, it always helps to consider if you were to tell somebody to meet you there, would you need to differentiate between the two amenity locations, or are they broadly considered the same site.

Playgrounds: A designated and named area for children's play, which may include zones with equipment for specific ages, such as preschoolers ('tot-lots') or grade school (ages 5 – 12). Report these counts in two ways:

- **Total playgrounds:** Count each location as a single playground, even if it has equipment for multiple ages (e.g., for both 2-5 and 5-12).
- Count of **age-specific play areas** across all playgrounds:
    - Pre-schoolers (ages 2 - 5), commonly referred to as 'tot lots'
    - Grade-schoolers (ages 5 – 12)

The total number of playgrounds will likely be less than the sum of 'tot-lots' plus '5-12 playgrounds' as some playgrounds will have play equipment for both preschoolers and grade-schoolers. To determine if multiple adjacent play areas are a 'single' playground or many playgrounds, rely on its name – if they all are part of the same playground name, it is a single playground (adding 'tot-lot' to an existing name does not mean it has a different name). Include inclusive, or universally designed, playgrounds as part of these totals.

Inclusive, or universally designed, playgrounds: Play areas and structures that go beyond ADA-compliant design to provide opportunities for individuals of different physical, sensory, social, and intellectual abilities to play together. Examples include accessible swings and slides, ramped play structures, shock-absorbing surfacing, sensory walls, quiet areas, ground-level play features, musical instruments or other loose items for imaginative play.

- Count as a subset of the playground total.

Water play areas ("Splashpads"): Interactive water features or fountains for children's play. Includes wading pools. While typical names include splashpads, spray grounds, or spray showers, this grouping of play areas are most commonly referred to as splashpads.

- Count by distinct area, not number of water features.
- Include outdoor water play areas at pools or aquatic centers in count only if free and open for public use.

Fitness zones (outdoor gym): Outdoor fitness equipment that is unsupervised but anchored in a parks and recreation setting (typically grouped together or distributed along a walking path or trail) and used for strength training and aerobic exercise.

- Count by grouping, not individual equipment.

Walking loops: Walking loops are relatively long (usually >.25 miles) pathways that often run around the perimeter of a park and are specifically designed for recreational and exercise purposes.

- Count only those that have a primary purpose of exercise as a loop in a particular place; don't include counts of walking paths or trails. Trail mileage is counted elsewhere.
- Include both running tracks and walking loops.

Examples (click on links to see photos)

- Spray area: Count as 1 water play area, or splashpad.
- Splashpad: Count as 1 water play area, or splashpad.
- Play area with multiple age groups: Count as 1 play area and additionally report the 5-12 play area and tot-lot separately.

Part 4. Other facilities

Skateboard parks: Outdoor facilities with the intended purpose of skateboarding or other related activities, such as roller-skates or rollerblades.

Dog parks: Designated areas, typically fenced, for off-leash dog play.

- Count dog parks with separate areas for small and large dogs as one, not separately.
- Count unfenced 'off-leash' areas only if there is signage explicitly designating the area for off-leash dog play.

Community garden sites: Sites that allow residents to maintain a garden plot. Count the number of sites (i.e., named locations), not plots.

Disc golf: Includes both 9- and 18-hole courses, many of which are integrated into other park amenities like trails or fields.

Restroom Facilities: Includes constructed buildings with plumbing as well as trailers, vaults, or composting toilets if serviced regularly.

- Count by restroom site (area or vicinity), not by number of stalls, genders, or buildings.
- Do not include temporary or irregularly serviced portable toilets (e.g., port-a-potties).
- Report restrooms in public buildings (e.g., rec centers or libraries) separately.

Trail Mileage: Include all trails under management, whether improved or unimproved surfaces. Trails are any sanctioned and named path designated with signs, maps, or markers and not open to regular vehicular traffic. This includes all users: walkers, bicycles, ATVs, snowmobiles, e-bikes, etc.

- Include both trails within a park and trail corridors outside of parks.
- Do not include 'on-street' trails (e.g., bike paths). Trails must have physical separation from traffic (I.e., trail users are not dodging cars or car doors).
- Do not include unsanctioned, user-created, 'social' trails.
- Do not include walking loops or internal, unnamed paths as part of mileage. The goal is to capture designated trail mileage, not total pathways.

Recreation centers: Have spaces for active recreation such as pools, gyms, fitness centers, indoor tracks, etc. The facility is primarily for recreation activities, programs, and services.

Community centers: A facility that may house some activities found in recreation centers, but also includes meeting rooms, cold kitchen, social event space, etc.

Senior centers: Defined by the age of the population served; may have community or recreation center type facilities.

Counting spending and funding sources

Financial reporting data illuminates two overarching trends that can help inform park and recreation leaders – 1) how much are agencies investing in parks and recreation across the country and 2) where is the money coming from? When coupled with other metrics, it can also provide crude level of service benchmarks, such as park maintenance dollars per acre. The guidance below reflects suggestions provided through multiple focus groups and hopes to find a balance between simplifying reporting while ensuring the data provided is useful for comparative purposes.

Across all financial reporting categories, follow the following guidance:

- Report on most recently completed fiscal year.
- Exclude non-park and recreation activities (e.g., if your agency has a broader mission, report on only the park and recreation divisions within the agency).
- When possible, report using actuals (or 'authorized' amounts for capital). For funding sources, ok to use budgeted if easier for reporting purposes.
- For capital, ok to use authorized amounts, which may be easier to track on an annual basis. However, do not double count year to year.

Table 2. Guidance for financial reporting questions

Category	Operating	Capital
Expenditures The primary purpose is to calculate the actual amount spent on parks and recreation each year, as well as to identify agencies that are primarily park or recreation or both.	• Actual spent (not budgeted) • Report by funding purpose: parks, recreation, admin, or other	• Actual spent OR authorized • Include Capital Improvement Program (CIP) • Report by funding purpose: capital improvement or acquisition or non park/rec
Funding Sources Primary purpose is to understand overall trends across agencies in how they are funding their operations.	• If actuals are not easily available, OK to use budgeted • Report by funding source, regardless of funding purpose	• If actuals are not easily available, OK to use authorized or budgeted • Include funds for your agency's facilities from Capital Improvement Program (CIP) • Report by funding source, regardless of funding purpose

Part 1. Operating Funding Sources and Expenditures

Annual Operating Budget: Report amount budgeted in given year for agency's operating budget.

Operating Funding Source Categories:

- **General Fund / Appropriations:** This is money appropriated and committed by the city council for the fiscal year for operations, excluding any funding that is dedicated through bonds or taxes.
- **Special Operating Taxes or Levies - Voter Approved:** This is money from taxes earmarked for parks or open space as approved by voters.
- **Special Operating Taxes or Levies - Council or Legislature Designated:** This is money automatically generated every year by an earmarked tax for parks.
- **Earned Revenue:** These are fees from items like concessions, parking, special events, etc. Only report earned revenue here if it is 'kept' by agency. If it comes back to agency via the General Fund, report as General Fund, and report in separate question set below.
- **Private Donations, Grants, or Sponsorships:** Any unrestricted donations or grants from private sources made to the agency. This should only include donations and grants directly to your agency, not those which are given to nonprofit organizations.
- **Operating Grants from Public Agency:** These are grants received from the federal or state government to pay for specific operational programs, such as an arts program, an environmental program or a summer lunch program.
- **Other:** Any other Operating funding.

Operating Expenditures Categories

Classify your agency's spending on park and recreation facilities by type. For spending on non-park or recreation facilities (e.g., special-use facilities like professional stadiums or right of way maintenance), report as 'other'.

Classify operating expenditures in the following categories. Assign dollars to only one category. If an operating expense is for multiple categories, estimate the split between the categories or assign to the category with the majority of spending.

- **Parks Maintenance:** Include all expenditures related to maintenance of park sites, including both staffing and operational expenses. This value is used to estimate the cost per acre of maintaining agency parkland.
    - Report recreational building maintenance under recreation and programming, if possible.
    - Exclude maintenance associated with special-use facilities like professional stadiums, aquariums, museums, libraries. Report as 'other'.
    - Include special-use and enterprise facilities only if they meet the criteria for 'park sites' as defined above (e.g., exclude golf courses if they do not allow for informal public access). Report non-park sites as 'Other'.

    - Examples: park maintenance salaries, maintenance contracts, operational expenses associated with parks (e.g., utilities, non-capital expenses, landscaping, repairs), forestry management, policing or ranger programs.
    - *This was previously referenced as 'Parks' for NRPA and was combined with Admin in a 'Maint/Admin' category for TPL.*
- **Recreation and Programming:** Include all expenditures related to a) maintenance of recreational buildings as well as b) park and recreational programming, including both staffing and operational expenses.
    - Examples: Naturalist staffing, any staffed or contracted programming in parks or recreation facilities such as events or classes.
    - *This was previously referenced as 'Programming' for TPL and 'Recreation' for NRPA*
- **Administrative**: Include administrative expenses for both parks and recreation. This should typically include leadership, marketing, IT, planning/GIS, HR functions. If admin functions are managed outside of the agency, include estimate of shared-service expense here if possible. Include fringe benefits (i.e., pensions, healthcare, Social Security, etc.) to current / former employees – even if those benefits are handled by a central department, such as the Office of Management and Budget (OMB), in your jurisdiction.
    - *This was previously combined with 'Maintenance' under TPL's survey.*
- **Other (Non-Park or Recreation):** Include capital expenditure on agency's non-park or recreation facilities (e.g., special-use facilities like professional stadiums or right of way maintenance). Include enterprise and special-use facilities that don't meet criteria for 'park sites' here.

Part 2. Capital Funding Sources and Expenditures

Annual Capital Budget: Report amount newly encumbered in given year and include funds from Capital Improvement Plan or equivalent.

Capital Funding Source Categories:

Please report capital funding sources for your agency's budget (including appropriations from your jurisdiction's Capital Improvement Program) in the following categories:

- **General Fund / Appropriations:** This is money appropriated and committed by the city council (or equivalent legislative body) for the fiscal year, excluding any funding that is dedicated through bonds or taxes.
- **Special Capital Bonds and Taxes – Voter Approved:** This is money from taxes or bonds earmarked for parks or open space as approved by voters. These are funds that are appropriated for land acquisition or capital improvements.
- **Special Capital Bonds and Taxes - Council or Legislature Designated:** This is money from taxes or bonds earmarked for parks or open space as approved by the council (or equivalent legislative body), specifically funds that are appropriated for land acquisition or capital improvements.
- **Private Capital Grants or Donations to Park Agency:** Any unrestricted donations or grants from private sources made to the agency for capital projects, including sponsorship programs. This should only include donations and grants directly to your agency, not those which are given to nonprofit organizations.
- **Capital Grants from Public Agency:** These are grants received from the federal, state, or other public government to pay for land acquisition or capital construction or repair, such as erecting a building, replacing a roof or reconstructing a road.
- **Impact Fees or Fees-in-lieu:** Fees collected from development to offset the cost of city infrastructure that will need to be built in order to serve that new development. Includes both fees-in-lieu from dedication requirements and impact fees.
- **Other (please describe in comments)**: Any other Capital funding. Examples include in-kind donations (e.g., paving), assessed value of park dedications that aren't reflected in development fees, lottery revenue, special trusts.

Capital Expenditure Categories:

Reporting capital expenditures on an annual basis can be tricky due to their longer funding cycles. To best approximate annual capital spending, please report either the amount newly authorized or the amount actually spent for the most recently completed fiscal year.

- To avoid double counting from year to year, pick the appropriate definition (year authorized or year spent) and stick with it year to year.
- Project actual costs often differ from authorized amounts – if reporting by year authorized, take care to account for these changes in project costs in subsequent years. Do not double report the authorizations.
    - E.g., if a project was authorized for $10M in 2022, but ended up costing $12M by 2024, report the $10M in 2022 and the additional $2M in 2023 or 2024. Don't report $10M in 2022 and $12M in 2023!
- Include capital expenditures from your jurisdiction's CIP as well as any assigned to your agency's capital budget. Any 'capital' expenses that are in your agency's operating budget should be reported as operating, not capital.

Classify capital expenditures in the following categories. Assign dollars to only one category. If a capital expenditure is for both acquisition and capital improvements, please estimate the split between the categories or assign to the category with the majority of spending.

- **Other (Non- Park or recreation expenditures):** Include capital expenditures on agency's non-park or recreation facilities (e.g., special-use facilities like professional stadiums or right of way maintenance). Include enterprise and special-use facilities that don't meet criteria for 'park sites' here.
- **Land Acquisition:** Only include acquisition for park or recreation facilities, including open space acquisitions.
- **Capital Improvements**: Only include improvements to park or recreation facilities, including vehicle and equipment replacements.
    - *Optional: Report Capital Improvements by renovations and new build*

Part 3. Other Expenditure Definitions

Deferred Maintenance: There is no standard practice of reporting deferred maintenance. For now, this field is considered a 'self-report' field, meaning agencies should report based on how they calculate deferred maintenance. In general, deferred maintenance should be calculated as the estimated cost of repairing your agency's park and recreation assets (e.g., buildings, playgrounds, utilities) to your agency's normal performance standard.

Earned Revenue: This refers largely to usage fees such as facility rentals, classes and programs, event attendance, vendors (e.g., food trucks), and sponsorships. We ask agencies to report on how their earned revenue is accounted for – whether it goes directly into the general fund or if it is kept within the agency's budget – and implications of this accounting on calculating values such as 'cost-recovery'.