



# 2026 Adopted Budget: Parks and Recreation

**Mission:** To make Saint Paul a city that works for all of us, Saint Paul Parks and Recreation will facilitate the creation of active lifestyles, vibrant places and a vital environment.

**Vision:** Saint Paul Parks and Recreation will make Saint Paul the most livable city in America by responding creatively to change, innovating with every decision, and connecting the entire city. **Learn More:** [stpaul.gov/parks](http://stpaul.gov/parks)

## Department Facts

Saint Paul Parks and Recreation is a nationally accredited and gold medal award-winning organization that manages over 184 parks and open spaces, Association of Zoos and Aquariums (AZA)-accredited Como Park Zoo and Conservatory, 26 City-operated recreation centers, more than 100 miles of trails, an indoor and two outdoor aquatic facilities, a public beach, a variety of premium sports facilities, municipal golf courses, and Great River Passage –the new identity for all proposed public development along Saint Paul’s more than 17 miles of Mississippi riverfront. Saint Paul Parks and Recreation has been recognized by the Trust for Public Land as the #1 Urban Park System in America in 2015, #2 from 2016 to 2019, #3 in 2020, and #2 again from 2021 to 2023.

- **Total General Fund Budget:** \$ 52,748,877
- **Total Special Fund Budget:** \$ 34,557,840
- **Total FTEs:** 644.64

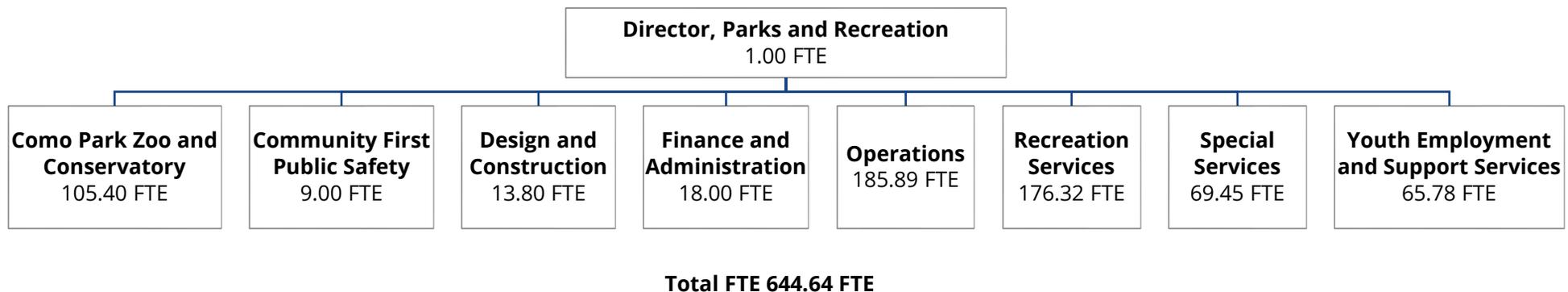
## Department Goals

- Promote active lifestyles.
- Create and maintain vibrant places.
- Create, maintain, and protect a vital environment.

## Recent Accomplishments

- Nationally accredited Parks and Recreation agency and Association of Zoos and Aquariums (AZA)-accredited zoo.
- Named #5 Park System in America by the Trust for Public Land.
- Host more than 14 million visitors annually at parks and facilities.
- Over 20,000 youth participate in classes, camps and sports annually.
- Offer more than 3,600 classes and activities annually.
- Volunteers contribute more than 77,000 hours each year.
- Issue more than 1,500 picnic and park-use permits each year.
- Partner with more than 115 different non-City agencies.
- Over 1,000 youth served through the Right Track program.
- Offered free swimming lessons to 3,100 youth and free sports to over 3,900 youth.
- Piloted Free Swimming Sundays (with almost 4,500 attending) and Saint Paul’s first public swim team.
- Broke ground on Pedro Park, Victoria Park Turf Field, Wakan Tipi Center, Phalen Trailhead, and the geothermal project at Como Park Zoo and Conservatory.
- Celebrated the grand opening at North End Community Center.
- Renovated Oxford/Jimmy Lee turf field and Highwood Hills soccer fields. Renovated play areas at Hayden Heights, Dunning Park, Hazel Park, Harriet Island, and most recently Carty Park.
- Planted 6,100 new trees and completed removal of ash trees.
- Como Park Zoo and Conservatory education programming had 4,324 students visit on field trips.

# Parks and Recreation Organizational Chart



## Department Division Descriptions

The Parks and Recreation Department is managed by the **Parks Director** and includes the following department divisions:

- **Como Park Zoo and Conservatory** manages the Marjorie McNeely Conservatory, Como Zoo, Education Programming, Volunteer Management, Visitor Services, Reservations, Programs, Rentals and Permits, Maintenance and Facilities, and Marketing and Public Relations.
- **Community First Public Safety** manages the Awakenings intervention program, designed to help directly address inequities in the community, specifically amongst youth experiencing trauma.
- **Design and Construction** provides services that develop and preserve the City's open space system. This system includes parks, trails, recreational/athletic facilities, parkways, gardens, squares, plazas, wetlands, environmental preserves, and more.
- **Finance and Administration** manages Accounting, Budget Development, Internship Program, Internal Compliance and Auditing, Marketing and Public Relations, Technology and Data Systems, Customer Support, Permit Office, Accreditation, Department Budget Strategy Partnerships, Marketing, Administration and Finance, Technology, and Interdepartmental and Interdivision Relationships.
- **Operations** manages Contract Services, Harriet Island, Citywide Special Events, Support, Maintenance, Natural Resources, Forestry, Building Trades, **Parks Safety and Security**, and Emergency Management.
- **Recreation Services** manages community centers across the city that provide residents with a welcoming space to engage in a variety of activities designed to help participants learn, stay active, and socialize. Serving as community gathering spots, these spacious facilities contribute to the famously cohesive neighborhoods of Saint Paul.
- **Special Services** manages **Golf Operations**, **Ski Operations**, Contract Management, Services Partnership Administration, and **Aquatics**.
- **Youth Employment and Support Services** manages the Right Track program, HR Liaison, Accommodations, Administrative, LEP, and Training.

Parks and Recreation also manages the Parks and Recreation Commission.

# Fiscal Summary: Parks And Recreation

## 2026 Adopted Budget

Spending	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year	2025 Adopted FTE	2026 Adopted FTE
100: CITY GENERAL FUND	46,498,344	46,455,242	50,018,716	52,748,877	2,730,161	370.21	403.91
200: CITY GRANTS	10,681,045	5,729,057	5,974,311	6,064,711	90,400	70.50	69.98
211: GENERAL GOVT SPECIAL PROJECTS	-	-	4,083,812	2,480,241	(1,603,571)	17.55	17.55
228: CHARITABLE GAMBLING	-	25,000	25,000	25,000	-	-	-
260: PARKS AND REC SPECIAL PROJECTS	3,994,951	5,104,572	5,154,521	5,308,506	153,985	31.29	30.29
261: COMO CAMPUS	6,109,450	7,350,885	7,477,085	7,749,515	272,430	58.17	58.17
262: PARKLAND REPLACEMENT	11,099	200,000	200,000	200,000	-	-	-
263: LOWERTOWN BALLPARK	372,244	1,024,600	1,024,600	1,024,600	-	-	-
560: PARKS MEMORIALS	303	2,000	2,000	2,000	-	-	-
645: RECYCLING AND ORGANIZED TRASH	-	-	-	403,382	403,382	-	2.50
660: PARKS SPECIAL SERVICES	3,849,213	4,794,610	5,077,818	5,149,148	71,330	26.92	26.92
760: PARKS SUPPLY AND MAINTENANCE	7,021,600	9,255,451	9,949,188	6,150,737	(3,798,451)	69.95	35.32
<b>Total</b>	<b>78,538,249</b>	<b>79,941,417</b>	<b>88,987,049</b>	<b>87,306,717</b>	<b>(1,680,332)</b>	<b>644.59</b>	<b>644.64</b>

Financing	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
100: CITY GENERAL FUND	2,817,862	2,512,775	2,379,250	2,379,250	-
200: CITY GRANTS	14,707,892	5,729,057	5,974,311	6,064,711	90,400
211: GENERAL GOVT SPECIAL PROJECTS	-	-	4,083,811	2,480,241	(1,603,570)
228: CHARITABLE GAMBLING	-	25,000	25,000	25,000	-
260: PARKS AND REC SPECIAL PROJECTS	4,365,995	5,104,572	5,154,522	5,308,506	153,984
261: COMO CAMPUS	5,908,453	7,350,885	7,477,084	7,749,515	272,431
262: PARKLAND REPLACEMENT	222,214	200,000	200,000	200,000	-
263: LOWERTOWN BALLPARK	450,665	1,024,600	1,024,600	1,024,600	-
560: PARKS MEMORIALS	1,709	2,000	2,000	2,000	-
645: RECYCLING AND ORGANIZED TRASH	-	-	-	403,382	403,382
660: PARKS SPECIAL SERVICES	4,005,435	4,794,611	5,077,818	5,149,148	71,330
760: PARKS SUPPLY AND MAINTENANCE	5,644,449	9,255,451	9,949,189	6,150,737	(3,798,452)
<b>Total</b>	<b>38,124,675</b>	<b>35,998,951</b>	<b>41,347,585</b>	<b>36,937,090</b>	<b>(4,410,495)</b>

# Fiscal Summary: Parks And Recreation

## Budget Changes Summary

The 2026 Adopted Parks and Recreation General Fund budget reverses a targeted reduction of recreation center hours included in the proposed budget, restoring \$211,778 of spending, and 3.56 FTE. It adopts other proposed reductions, removing funding for the Parks Design Center, and a vacant Office Assistant I position resulting in savings of \$179,724. The budget provides an investment of \$200,000 to offset higher utility costs. Other General Fund changes reflect current service level adjustments to salaries, benefits, and ongoing operational costs.

Following the completion of a partnership with Saint Paul Port Authority to address Emerald Ash Borers, 37.2 forestry FTE will return to the General Fund in 2026, resulting in a spending increase of \$780,141. A corresponding decrease in spending and FTEs is reflected in the Parks Supply and Maintenance Special Fund budget. The budget also shifts \$403,382 in eligible solid waste expenses, including 2.5 Parks Worker II FTEs, from the General Fund to the Recycling and Solid Waste Fund, with a corresponding increase reflected in that fund.

Parks Grant Fund changes reflect a reduction in of 0.52 FTE Right Track Interns to align with available resources. The General Government Special Projects Fund allocates \$501,906 in one-time funding from unspent Earn and Learn program dollars to support 11.25 lifeguard positions that are scheduled to return to the General Fund in 2027. Other changes in Parks special funds reflect current service level adjustments to salaries, benefits, and ongoing operational costs.

# 100: General Fund

# Parks and Recreation

## Current Service Level Adjustments

Current service level adjustments include inflationary increases due to salary and benefit costs, adjustments to department contributions to citywide services such as property insurance and other expense adjustments. Planned FTE changes include the return to the General Fund of 37.2 FTEs from the Forestry special fund, previously funded in partnership with the Saint Paul Port Authority to more aggressively address the damage caused by Emerald Ash Borers (EAB). Starting in 2026, the State of Minnesota will begin offering Paid Leave benefits funded by payroll contributions. The budget reflects this premium.

	Change from 2025 Adopted		
	Spending	Financing	FTE
Planned return of forestry personnel to General Fund	4,227,284	-	37.20
Planned reduction of forestry services placeholder budget	(3,447,143)	-	-
State of Minnesota Paid leave	124,317	-	-
Other current service level adjustments	2,208,809	-	-
<b>Subtotal:</b>	<b>3,113,267</b>	<b>-</b>	<b>37.20</b>

## Mayor's Proposed Changes

### Targeted Reduction of Recreation Center Hours

The 2026 proposed budget reduced recreation center hours by targeting times of limited use and aligning recreation center hours with library hours in joint-use locations. Cleaning budgets were also reduced to reflect new operating hours. FTE impacts were intended to be absorbed through attrition. These changes were later reversed in the adopted budget.

	Change from 2025 Adopted		
	Spending	Financing	FTE
Reduce morning hours at recreation centers	(54,457)	-	(0.80)
Align weekday evening hours at joint-use recreation centers	(98,290)	-	(1.60)
Reduce recreation center cleaning	(59,031)	-	(1.16)
<b>Subtotal:</b>	<b>(211,778)</b>	<b>-</b>	<b>(3.56)</b>

### Utility Inflation Adjustment

The 2026 budget includes increased funding for Parks utility costs

Parks utility relief	200,000	-	-
<b>Subtotal:</b>	<b>200,000</b>	<b>-</b>	<b>-</b>

### Budget Reductions

The 2026 proposed budget removes funding for the Parks design center and a vacant Office Assistant I position.

Remove Design Center	(108,669)	-	-
Vacant Office Assistant I	(71,055)	-	(1.00)
<b>Subtotal:</b>	<b>(179,724)</b>	<b>-</b>	<b>(1.00)</b>

### Solid Waste Expenses

The 2026 proposed budget moves eligible solid waste-related expenses to the Recycling and Organized Trash Fund. This relieves pressure on the General Fund and creates operational efficiencies by consolidating trash-related expenses.

Shift trash-related expenses to special fund	(403,382)	-	(2.50)
<b>Subtotal:</b>	<b>(403,382)</b>	<b>-</b>	<b>(2.50)</b>

**Adopted Changes**

**Change from 2025 Adopted**

	Spending	Financing	FTE
<b>Reverse Targeted Reduction of Rec Center Hours</b>			
The 2026 adopted budget reverses the proposed budget reduction of recreation center hours during times of limited use and when not aligned with library hours in joint-use locations and returns FTE and budget authority to the Parks department budget.			
Reverse reduction to morning hours at recreation centers	54,457	-	0.80
Reverse alignment of weekday evening hours at joint-use recreation centers	98,290	-	1.60
Reverse reduction to recreation center cleaning	59,031	-	1.16
<b>Subtotal:</b>	211,778	-	3.56
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<b>Fund 100 Budget Changes Total</b>	<b>2,730,161</b>	<b>-</b>	<b>33.70</b>

**200: City Grants**

**Parks and Recreation**

Budgets for the Parks department's major grant-funded activities are contained in the City Grants fund. Ongoing grant programs include the Right Track Program, Como Circulator, regional

**Current Service Level Adjustments**

**Change from 2025 Adopted**

	Spending	Financing	FTE
Current service level adjustments include inflationary increases due to salary and benefit costs, other revenue and expense adjustments, and budget-neutral FTE adjustments to align with department operations, including the reduction of 0.52 FTE Right Track Interns. Starting in 2026, the State of Minnesota will begin offering Paid Leave benefits funded by payroll contributions. The budget reflects this premium.			
Minnesota paid leave	13,968	-	-
Other current service level adjustments	76,432	90,400	(0.52)
<b>Subtotal:</b>	90,400	90,400	(0.52)
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<b>Fund 200 Budget Changes Total</b>	<b>90,400</b>	<b>90,400</b>	<b>(0.52)</b>

## 211: General Government Special Projects

## Parks and Recreation

This fund tracks proceeds received and expenses incurred to provide fee assistance support to youth programs and Parks staffing.

### Current Service Level Adjustments

Current service level adjustments include inflationary increases due to salary and benefit costs, adjustments to department contributions to citywide services such as property insurance and telephone monthly charges, and other revenue and expense adjustments. Starting in 2026, the State of Minnesota will begin offering Paid Leave benefits funded by payroll contributions. The budget reflects this premium. In addition, current service levels reflect the conclusion of ARP funding for lifeguard positions.

	Change from 2025 Adopted		
	Spending	Financing	FTE
Adjust Parks Youth Employment spending carryforward	(872,959)	(925,608)	-
Minnesota paid leave	4,501	-	-
Lifeguards previously funded by ARP	(501,906)	-	(11.25)
Other current service level adjustments	(233,207)	(677,962)	-
<b>Subtotal:</b>	<b>(1,603,571)</b>	<b>(1,603,570)</b>	<b>(11.25)</b>

### Mayor's Proposed Changes

#### Parks Youth Employment Update

The Parks Special Fund budget repurposes unspent funds in the Earn and Learn Program to extend support for 11.25 Lifeguards previously funded with American Rescue Plan dollars.

	Change from 2025 Adopted		
	Spending	Financing	FTE
Repurpose unspent Earn and Learn funding	(501,906)	-	-
Extend funding for Lifeguard positions	501,906	-	11.25
<b>Subtotal:</b>	<b>-</b>	<b>-</b>	<b>11.25</b>

### Fund 211 Budget Changes Total

**(1,603,571) (1,603,570) -**

## 228: Charitable Gambling

## Parks and Recreation

This fund tracks proceeds received and expenses incurred to provide fee assistance support to youth programs.

### Current Service Level Adjustments

No changes from 2025 Adopted Budget

	Change from 2025 Adopted		
	Spending	Financing	FTE
<b>Subtotal:</b>	<b>-</b>	<b>-</b>	<b>-</b>

### Fund 228 Budget Changes Total

**- - -**

## 260: Parks and Rec Special Projects

## Parks and Recreation

The Parks and Recreation Special Projects Fund includes fee supported recreation programs.

### Current Service Level Adjustments

Current service level adjustments include inflationary increases due to salary and benefit costs, adjustments to department contributions to citywide services such as property insurance and telephone monthly charges, and other revenue and expense adjustments. A budget neutral staffing change from three Parks Security Officer positions to two Operating Engineer roles resulted in a decrease of 1.0 FTE in this fund. Starting in 2026, the State of Minnesota will begin offering Paid Leave benefits funded by payroll contributions. The budget reflects this premium.

	Change from 2025 Adopted		
	Spending	Financing	FTE
State of Minnesota Paid Leave	8,049	-	-
Other current service level adjustments	145,936	153,984	(1.00)
<b>Subtotal:</b>	<b>153,985</b>	<b>153,984</b>	<b>(1.00)</b>

### Fund 260 Budget Changes Total

**153,985      153,984      (1.00)**

## 261: Como Campus

## Parks and Recreation

This fund includes operating costs for Como Zoo and Conservatory.

### Current Service Level Adjustments

Current service level adjustments include inflationary increases due to salary and benefit costs, adjustments to department contributions to citywide services such as property insurance and telephone monthly charges, and other revenue and expense adjustments. Starting in 2026, the State of Minnesota will begin offering Paid Leave benefits funded by payroll contributions. The budget reflects this premium.

	Change from 2025 Adopted		
	Spending	Financing	FTE
State of Minnesota Paid Leave	14,715	-	-
Other current service level adjustments	257,715	272,431	-
<b>Subtotal:</b>	<b>272,430</b>	<b>272,431</b>	<b>-</b>

### Fund 261 Budget Changes Total

**272,430      272,431      -**

## 262: Parkland Replacement

## Parks and Recreation

This fund accounts for Parkland Easement revenues from outside agencies and the tracking of land purchases.

	Change from 2025 Adopted		
	Spending	Financing	FTE
No changes from 2025 Adopted Budget	-	-	-
<b>Subtotal:</b>	-	-	-
<b>Fund 262 Budget Changes Total</b>	-	-	-

## 263: Lowertown Ballpark

## Parks and Recreation

This fund accounts for the City's operating and maintenance obligations related to the new baseball stadium in Lowertown.

	Change from 2025 Adopted		
	Spending	Financing	FTE
No changes from 2025 Adopted Budget	-	-	-
<b>Subtotal:</b>	-	-	-
<b>Fund 263 Budget Changes Total</b>	-	-	-

## 560: Parks Memorials

## Parks and Recreation

Parks and Recreation's permanent funds include two trust funds dedicated to maintaining amenities at the Como Conservatory: the Japanese Garden, and the Hiller and Lois Hoffman

	Change from 2025 Adopted		
	Spending	Financing	FTE
No changes from 2025 Adopted Budget	-	-	-
<b>Subtotal:</b>	-	-	-
<b>Fund 560 Budget Changes Total</b>	-	-	-

## 645: Recycling and Solid Waste

## Parks and Recreation

The Recycling and Solid Waste Fund includes the budget for the City's recycling contract and the Organized Trash Collection program.

### Mayor's Proposed Changes

#### Move Solid Waste Expenses to Recycling and Organized Trash Fund

The 2026 proposed budget moves eligible solid waste and recycling expenses from the General Fund to the Solid Waste and Recycling Fund. This change includes 2.5 Parks Worker II positions and refuse disposal expenses.

	Change from 2025 Adopted		
	Spending	Financing	FTE
Solid waste and recycling expenses	403,382	403,382	2.50
<b>Subtotal:</b>	<b>403,382</b>	<b>403,382</b>	<b>2.50</b>
<b>Fund 645 Budget Changes Total</b>	<b>403,382</b>	<b>403,382</b>	<b>2.50</b>

## 660: Parks Special Services

## Parks and Recreation

Operating budgets for the City's golf courses under City management, winter ski program, concessions, and citywide special events reside in the Parks Special Services Fund.

### Current Service Level Adjustments

Current service level adjustments include inflationary increases due to salary and benefit costs, adjustments to department contributions to citywide services such as property insurance and telephone monthly charges, and other revenue and expense adjustments. Starting in 2026, the State of Minnesota will begin offering Paid Leave benefits funded by payroll contributions. The budget reflects this premium.

	Change from 2025 Adopted		
	Spending	Financing	FTE
State of Minnesota Paid Leave	7,214	-	-
Other current service level adjustments	64,116	71,330	-
<b>Subtotal:</b>	<b>71,330</b>	<b>71,330</b>	<b>-</b>
<b>Fund 660 Budget Changes Total</b>	<b>71,330</b>	<b>71,330</b>	<b>-</b>

## 760: Parks Supply and Maintenance

## Parks and Recreation

This fund is responsible for forestry support, landscape design for capital projects, and the Parks fleet and equipment storeroom.

### Current Service Level Adjustments

Current service level adjustments include inflationary increases due to salary and benefit costs, adjustments to department contributions to citywide services such as property insurance and telephone monthly charges, and other revenue and expense adjustments. Planned FTE changes include the return to the General Fund of 37.2 FTEs from the Forestry special fund, previously funded in partnership with the Saint Paul Port Authority to more aggressively address the damage caused by Emerald Ash Borers (EAB). Current service level adjustments in this fund also reflect the addition of an Accountant I and a Building Maintenance Supervisor position dedicated to Common Cent projects. Starting in 2026, the State of Minnesota will begin offering Paid Leave benefits funded by payroll contributions. The budget reflects this premium.

	Change from 2025 Adopted		
	Spending	Financing	FTE
Planned return of forestry personnel to General Fund	(4,629,738)	(4,629,738)	(37.20)
Common Cent Building Maintenance Supervisor position	159,764	-	1.00
Common Cent Accountant I position	97,690	-	1.00
State of Minnesota Paid Leave	14,204	-	-
Other current service level adjustments	559,629	831,286	0.57
<b>Subtotal:</b>	<b>(3,798,451)</b>	<b>(3,798,452)</b>	<b>(34.63)</b>

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**Fund 760 Budget Changes Total****(3,798,451)****(3,798,452)****(34.63)**

# **Parks and Recreation Spending Reports**

# Spending Plan by Department: Parks And Recreation

Budget Year: 2026

## Fund: 100 - CITY GENERAL FUND

Spending by Major Account	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
Employee Expense	27,081,137	32,183,256	34,831,415	41,097,304	6,265,889
Services	9,866,459	6,897,152	7,801,403	6,792,724	(1,008,679)
Materials And Supplies	4,796,164	4,616,279	4,507,938	4,511,582	3,644
Additional Expenses	13,881	62,000	62,000	62,000	-
Capital Outlay	339,994	30,275	30,275	30,275	-
Debt Service	4,110	66,937	66,937	66,937	-
Other Financing Uses	4,396,598	2,599,343	2,718,748	188,055	(2,530,693)
<b>Total Spending by Major Account</b>	<b>46,498,344</b>	<b>46,455,242</b>	<b>50,018,716</b>	<b>52,748,877</b>	<b>2,730,161</b>

Spending by Accounting Unit	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
10041100 - PARKS AND REC ADMINISTRATION	3,284,571	3,784,855	3,930,183	4,129,897	199,714
10041101 - PARK COMMISSION	2,750	5,043	5,043	5,043	-
10041102 - PARKS AND REC SUPPORT SERVICES	695,130	951,686	982,801	948,646	(34,155)
10041105 - PARKS AND REC UTILITIES	4,209,118	3,302,694	3,800,741	4,007,195	206,454
10041106 - WELLSTONE CENTER SHARED COSTS	556,691	320,164	320,164	320,164	-
10041107 - COMMUNITY FIRST PUBLIC SAFETY	666,580	976,522	1,022,116	1,117,114	94,998
10041110 - PARK SECURITY	182,926	352,582	260,898	246,697	(14,201)
10041111 - PARKS SAFETY	75,524	287,530	146,758	121,078	(25,680)
10041200 - COMO CONSERVATORY	613,074	855,343	897,055	900,206	3,151
10041201 - COMO CIRCULATOR	106,107	-	-	-	-
10041202 - COMO ZOO	2,083,595	2,237,265	2,338,375	2,452,259	113,884
10041203 - COMO PK ZOO AND CONSER CAMPUS	562,234	1,103,615	1,185,196	1,228,115	42,919
10041300 - DESIGN CENTER	157,147	158,669	158,669	50,000	(108,669)
10041301 - PREPROJECT DESIGN PREPARATION	-	200,000	-	-	-
10041400 - PARKS AND REC BLDG MAINT	4,314,065	4,153,395	4,724,252	4,717,682	(6,570)
10041401 - ZOO AND CONSERVATORY HEATING	599,003	616,141	642,549	688,848	46,299
10041402 - PARKS GROUND MAINTENANCE	2,918,748	3,073,778	3,141,564	3,279,967	138,403
10041403 - PARKS PERMITS MANAGEMENT	15,629	17,283	17,289	17,291	2
10041404 - SMALL SPECIALIZED EQUIP MNCTE	1,014,644	1,015,686	1,015,802	59,424	(956,378)

# Spending Plan by Department: Parks And Recreation

Budget Year: 2026

## Fund: 100 - CITY GENERAL FUND

Spending by Accounting Unit	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
10041405 - PARKS AND REC MNTCE SUPPORT	2,502,450	1,262,454	1,507,791	1,045,877	(461,914)
10041406 - REC CTR CUSTODIAL AND MAINT	1,995,308	2,281,420	2,439,844	2,519,778	79,934
10041407 - TREE MAINTENANCE	50,887	40,458	40,448	-	(40,448)
10041408 - CITY PARKS TREE MAINTENANCE	305,401	369,791	369,755	-	(369,755)
10041409 - ENVIRONMENTAL PLANNING	447,048	552,522	555,043	386,867	(168,176)
10041411 - LIGHT RAIL TRANSIT	40,289	189,589	194,094	194,799	705
10041412 - ROW - STREET TREE MAINTENANCE	4,035,588	2,977,493	3,477,078	5,575,617	2,098,539
10041413 - ROW - EAB MANAGEMENT	1,840,105	1,252,983	1,252,899	-	(1,252,899)
10041415 - ROW - SOLID WASTE REMOVAL	27,608	-	-	-	-
10041416 - ROW - BEAUTIFICATION	78,053	73,240	83,714	82,362	(1,352)
10041420 - HARRIET ISLAND SUBSIDY	219,953	362,317	386,566	401,303	14,737
10041421 - PARKS FLEET SERVICES	-	-	-	2,398,193	2,398,193
10041500 - RECREATION ADMIN AND SUPPORT	492,082	585,810	728,775	809,825	81,050
10041501 - SOUTH SERVICE AREA	2,531,017	2,877,661	3,172,256	3,187,908	15,652
10041502 - NORTH SERVICE AREA	2,728,691	2,188,361	2,281,317	2,428,132	146,815
10041503 - CITYWIDE TEAM	814,556	1,000,875	923,391	955,057	31,666
10041505 - ADAPTIVE PROGRAMS	255,681	287,986	314,800	322,251	7,451
10041506 - MUNI ATHLETIC PROGRAMS	459,064	506,546	999,197	1,019,531	20,334
10041507 - REC CHECK PROGRAM	1,074,800	1,183,691	899,894	935,484	35,590
10041509 - NORTHWEST SVC AREA GF	2,464,510	2,382,390	3,022,985	3,243,758	220,773
10041610 - SKI	250,614	571,347	237,422	237,732	310
10041615 - MIDWAY STADIUM	164,313	111,716	111,716	104,526	(7,190)
10041620 - SEASONAL SWIMNG BEACHES POOLS	647,105	758,644	1,068,191	1,163,317	95,126
10041625 - OXFORD INDOOR SWIMMING POOL	915,109	1,105,507	1,217,142	1,295,322	78,180
10041700 - GREAT RIVER PASSAGE	100,576	120,188	144,941	151,612	6,671
<b>Total Spending by Accounting Unit</b>	<b>46,498,344</b>	<b>46,455,242</b>	<b>50,018,716</b>	<b>52,748,877</b>	<b>2,730,161</b>

# Spending Plan by Department: Parks And Recreation

Budget Year: 2026

## Fund: 200 - CITY GRANTS

Spending by Major Account	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
Employee Expense	3,468,373	3,664,444	3,859,034	4,020,276	161,242
Services	1,172,658	1,679,943	1,732,922	1,720,034	(12,888)
Materials And Supplies	792,393	281,308	278,993	236,665	(42,328)
Program Expense	6,380	-	-	-	-
Capital Outlay	670,179	-	-	-	-
Other Financing Uses	4,571,062	103,362	103,362	87,736	(15,626)
<b>Total Spending by Major Account</b>	<b>10,681,045</b>	<b>5,729,057</b>	<b>5,974,311</b>	<b>6,064,711</b>	<b>90,400</b>

Spending by Accounting Unit	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
20041801 - YOUTH JOB CORP	2,214,199	2,037,958	2,037,958	2,037,757	(201)
20041810 - COMO BUS CIRCULATOR	87,302	125,000	125,000	125,000	-
20041815 - COMO CAMPUS GRANTS	2,873,127	1,961,198	1,961,198	2,051,839	90,641
20041822 - PARKS ENVIRONMENTAL GRANTS	463,381	507,861	516,085	516,045	(40)
20041830 - SPROCKETS	176,638	427,126	466,410	466,410	-
20041840 - RECREATION GRANTS	138,064	197,852	386,392	386,392	-
20041845 - ARTS AND COMMUNITY GARDENING	190,314	190,030	199,236	199,236	-
20041846 - GREAT RIVER PASSAGE GRANT	70,320	282,032	282,032	282,032	-
20041847 - FORD SITE REDEVELOPMENT	4,467,700	-	-	-	-
<b>Total Spending by Accounting Unit</b>	<b>10,681,045</b>	<b>5,729,057</b>	<b>5,974,311</b>	<b>6,064,711</b>	<b>90,400</b>

# Spending Plan by Department: Parks And Recreation

Budget Year: 2026

## Fund: 211 - GENERAL GOVT SPECIAL PROJECTS

Spending by Major Account	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
Employee Expense	-	-	1,275,900	979,941	(295,959)
Services	-	-	2,807,912	1,500,300	(1,307,612)
<b>Total Spending by Major Account</b>	-	-	<b>4,083,812</b>	<b>2,480,241</b>	<b>(1,603,571)</b>

Spending by Accounting Unit	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
21141820 - PARKS YOUTH EMPLOYMENT	-	-	4,083,812	2,480,241	(1,603,571)
<b>Total Spending by Accounting Unit</b>	-	-	<b>4,083,812</b>	<b>2,480,241</b>	<b>(1,603,571)</b>

## Fund: 228 - CHARITABLE GAMBLING

Spending by Major Account	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
Services	-	25,000	25,000	25,000	-
<b>Total Spending by Major Account</b>	-	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	-

Spending by Accounting Unit	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
22841100 - ATHLETIC FEE ASSISTANCE	-	25,000	25,000	25,000	-
<b>Total Spending by Accounting Unit</b>	-	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	-

## Fund: 260 - PARKS AND REC SPECIAL PROJECTS

Spending by Major Account	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
Employee Expense	1,123,544	2,450,045	2,499,166	2,738,587	239,421
Services	1,206,255	982,415	994,104	925,286	(68,818)
Materials And Supplies	675,621	686,002	686,002	708,891	22,889
Additional Expenses	15,281	-	-	-	-

# Spending Plan by Department: Parks And Recreation

Budget Year: 2026

## Fund: 260 - PARKS AND REC SPECIAL PROJECTS

Spending by Major Account	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
Capital Outlay	-	1,000	1,000	1,000	-
Other Financing Uses	974,249	985,111	974,249	934,742	(39,507)
<b>Total Spending by Major Account</b>	<b>3,994,951</b>	<b>5,104,572</b>	<b>5,154,521</b>	<b>5,308,506</b>	<b>153,985</b>

Spending by Accounting Unit	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
26041100 - PRIVATE DONATIONS	9,000	10,000	10,000	1,000	(9,000)
26041105 - METZGER MEMORIAL POPS FUND	61	-	-	-	-
26041110 - SPONSORSHIPS	22,886	36,809	36,809	36,809	-
26041111 - PARKS AND REC EMPLOYEE INCENTIVE PROJECT	-	50,000	50,000	50,000	-
26041130 - REGIONAL PARK MAINTENANCE	1,292,085	1,704,416	1,721,294	1,773,506	52,212
26041402 - SKYGATE SCULPTURE MAINT FUND	138	-	-	-	-
26041403 - PARK AMENITY DONATION FUND	808	45,433	45,433	45,433	-
26041404 - SCHULTZ SCULPTURE MAINT FUND	7,525	10,000	10,000	10,000	-
26041410 - ASSESSABLE TREE REMOVALS	95,030	99,895	99,769	139,156	39,387
26041500 - RECREATION SERVICE MGMT	78,812	82,572	82,572	82,572	-
26041501 - SOUTH SERVICE AREA	1,056,225	1,087,458	1,257,845	456,518	(801,327)
26041502 - NORTH SERVICE AREA	390,034	573,305	477,718	507,542	29,824
26041505 - CITYWIDE TEAM	64,043	97,900	97,900	97,900	-
26041508 - SMORE FUN	-	-	-	988,822	988,822
26041509 - NORTHWEST SVC AREA SF	637,291	562,912	517,939	368,946	(148,993)
26041510 - CITYWIDE RECREATION ACTIVITIES	2,212	71,322	71,322	71,322	-
26041515 - ADAPTIVE RECREATION ACTIVITIES	36,379	56,013	56,559	51,205	(5,354)
26041520 - SENIOR RECREATION PROGRAMS	365	27,176	27,176	26,811	(365)
26041530 - MUNICIPAL ATHL PROG FACILIT	179,348	194,955	197,780	207,852	10,072
26041531 - BASEBALL ATHLETIC ASSOCIATION	58,358	176,660	176,660	-	(176,660)
26041532 - FOOTBALL ATHLETIC ASSOCIATION	-	9,500	9,500	179,500	170,000
26041540 - R AND A BATTING CAGES	64,351	208,246	208,246	213,612	5,366
<b>Total Spending by Accounting Unit</b>	<b>3,994,951</b>	<b>5,104,572</b>	<b>5,154,521</b>	<b>5,308,506</b>	<b>153,985</b>

# Spending Plan by Department: Parks And Recreation

Budget Year: 2026

## Fund: 261 - COMO CAMPUS

Spending by Major Account	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
Employee Expense	3,102,019	4,380,864	4,499,016	4,772,216	273,200
Services	188,011	225,500	207,451	215,396	7,945
Materials And Supplies	382,824	302,751	334,922	334,922	-
Additional Expenses	900	-	-	-	-
Other Financing Uses	2,435,696	2,441,770	2,435,696	2,426,981	(8,715)
<b>Total Spending by Major Account</b>	<b>6,109,450</b>	<b>7,350,885</b>	<b>7,477,085</b>	<b>7,749,515</b>	<b>272,430</b>

Spending by Accounting Unit	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
26141200 - COMO CAMPUS CONSERVATION	23	6,619	6,619	6,619	-
26141205 - COMO VISITOR AND ED RES CNTR	632,745	912,419	873,885	917,167	43,282
26141210 - COMO CAMPUS SUPPORT	2,589,790	2,725,747	2,733,939	2,753,603	19,664
26141215 - COMO CONSERVATORY SUPPORT	610,095	757,111	763,594	827,448	63,854
26141220 - COMO ZOO SUPPORT	966,653	920,368	952,806	1,001,404	48,598
26141225 - ZOO ANIMAL FUND	15,370	30,292	30,292	29,557	(735)
26141230 - ZOO CONSERVATORY EDUC PROG	33,400	502,996	558,220	583,239	25,019
26141240 - COMO VOLUNTEER SVCS	209,901	216,655	227,931	237,471	9,540
26141242 - COMO CAMPUS MAINTENANCE	537,667	677,476	720,345	738,576	18,231
26141244 - COMO RENTALS	245,002	291,100	294,632	329,682	35,050
26141246 - COMO MARKETING	268,805	310,102	314,822	324,749	9,927
<b>Total Spending by Accounting Unit</b>	<b>6,109,450</b>	<b>7,350,885</b>	<b>7,477,085</b>	<b>7,749,515</b>	<b>272,430</b>

# Spending Plan by Department: Parks And Recreation

Budget Year: 2026

## Fund: 262 - PARKLAND REPLACEMENT

Spending by Major Account	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
Services	11,099	-	-	-	-
Capital Outlay	-	200,000	200,000	200,000	-
<b>Total Spending by Major Account</b>	<b>11,099</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>-</b>

Spending by Accounting Unit	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
26241100 - PARK LAND REPLACEMENT	134	200,000	200,000	200,000	-
26241101 - DIST 1 BATTLE CREEK HIGHWOOD	1,189	-	-	-	-
26241102 - DIST 2 THE GREATER EAST SIDE	166	-	-	-	-
26241103 - DIST 3 WEST SIDE CITIZENS ORG	696	-	-	-	-
26241104 - DIST 4 DAYTONS BLUFF	394	-	-	-	-
26241105 - DIST 5 PAYNE PHALEN PLNG CNCL	405	-	-	-	-
26241106 - DIST 6 PLANNING COUNCIL	42	-	-	-	-
26241107 - DIST 7 PLANNING COUNCIL	0	-	-	-	-
26241108 - DIST 8 SUMMIT UNIVERSITY	494	-	-	-	-
26241109 - DIST 9 FORT ROAD W 7TH	1,228	-	-	-	-
26241110 - DIST 10 COMO PARK	26	-	-	-	-
26241111 - DIST 11 HAMLIN MIDWAY	397	-	-	-	-
26241112 - DIST 12 ST ANTHONY PARK	1,340	-	-	-	-
26241113 - DIST 13 LEXINGTON HAMLIN	1,093	-	-	-	-
26241114 - DIST 14 MACALESTER GROVELAND	346	-	-	-	-
26241115 - DIST 15 HIGHLAND PARK	976	-	-	-	-
26241116 - DIST 16 SUMMIT HILL ASSOC	360	-	-	-	-
26241117 - DIST 17 CAPITAL RIVER COUNCIL	1,817	-	-	-	-
<b>Total Spending by Accounting Unit</b>	<b>11,099</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>-</b>

# Spending Plan by Department: Parks And Recreation

Budget Year: 2026

## Fund: 263 - LOWERTOWN BALLPARK

Spending by Major Account	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
Services	61,340	61,340	61,340	61,340	-
Additional Expenses	-	763,260	763,260	763,260	-
Capital Outlay	150,264	-	-	-	-
Other Financing Uses	160,640	200,000	200,000	200,000	-
<b>Total Spending by Major Account</b>	<b>372,244</b>	<b>1,024,600</b>	<b>1,024,600</b>	<b>1,024,600</b>	<b>-</b>

Spending by Accounting Unit	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
26341605 - BALLPARK OPERATIONS	372,244	1,024,600	1,024,600	1,024,600	-
<b>Total Spending by Accounting Unit</b>	<b>372,244</b>	<b>1,024,600</b>	<b>1,024,600</b>	<b>1,024,600</b>	<b>-</b>

## Fund: 560 - PARKS MEMORIALS

Spending by Major Account	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
Services	303	-	-	-	-
Materials And Supplies	-	2,000	2,000	2,000	-
<b>Total Spending by Major Account</b>	<b>303</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>

Spending by Accounting Unit	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
56041200 - JAPANESE GARDEN	254	1,700	1,700	1,700	-
56041201 - HILLER LOIS HOFFMAN MEMORIAL	49	300	300	300	-
<b>Total Spending by Accounting Unit</b>	<b>303</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>

# Spending Plan by Department: Parks And Recreation

Budget Year: 2026

## Fund: 645 - RECYCLING AND ORGANIZED TRASH

Spending by Major Account	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
Employee Expense	-	-	-	176,735	176,735
Services	-	-	-	94,147	94,147
Other Financing Uses	-	-	-	132,500	132,500
<b>Total Spending by Major Account</b>	-	-	-	<b>403,382</b>	<b>403,382</b>

Spending by Accounting Unit	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
64541490 - PARKS RECYCLING AND SOLID WASTE	-	-	-	403,382	403,382
<b>Total Spending by Accounting Unit</b>	-	-	-	<b>403,382</b>	<b>403,382</b>

# Spending Plan by Department: Parks And Recreation

Budget Year: 2026

## Fund: 660 - PARKS SPECIAL SERVICES

Spending by Major Account	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
Employee Expense	1,896,446	2,215,061	2,340,705	2,391,719	51,014
Services	571,826	355,789	366,376	498,734	132,358
Materials And Supplies	629,867	598,961	748,961	748,961	(0)
Additional Expenses	6,445	137,500	137,500	137,500	-
Capital Outlay	94,104	45,000	45,000	45,000	-
Debt Service	-	573,750	573,750	573,750	-
Other Financing Uses	650,525	868,549	865,525	753,484	(112,041)
<b>Total Spending by Major Account</b>	<b>3,849,213</b>	<b>4,794,610</b>	<b>5,077,818</b>	<b>5,149,148</b>	<b>71,330</b>

Spending by Accounting Unit	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
66041410 - CITYWIDE SPECIAL EVENTS	436,989	676,588	680,661	691,429	10,768
66041600 - PARKS SPECIAL SERVICES ADMIN	308,856	324,520	333,974	368,350	34,376
66041610 - GOLF ADMINISTRATION	315,616	294,739	294,828	303,021	8,193
66041611 - COMO GOLF COURSE	2,166	-	-	-	-
66041612 - HIGHLAND 18 GOLF COURSE	2,258,454	1,649,426	1,898,137	1,945,618	47,481
66041613 - HIGHLAND 9 GOLF COURSE	299,417	669,403	713,018	680,279	(32,739)
66041614 - PHALEN GOLF COURSE	3,268	-	-	-	-
66041620 - WATERGATE MARINA	27,750	36,500	36,500	36,500	-
66041621 - CITY HOUSE-RED RIVER KITCHEN	20,196	40,000	40,000	40,000	-
66041622 - MINI GOLF	-	10,000	10,000	10,000	-
66041623 - BATTLE CREEK SKI	-	89,616	103,838	105,783	1,945
66041640 - COMO LAKESIDE	121,628	200,156	200,158	200,158	-
66041650 - POOL CONCESSIONS	54,874	229,912	192,954	194,260	1,306
660952005Z - 2005 REC FACILITY DEBT SVC	-	573,750	573,750	573,750	-
<b>Total Spending by Accounting Unit</b>	<b>3,849,213</b>	<b>4,794,610</b>	<b>5,077,818</b>	<b>5,149,148</b>	<b>71,330</b>

# Spending Plan by Department: Parks And Recreation

Budget Year: 2026

## Fund: 760 - PARKS SUPPLY AND MAINTENANCE

Spending by Major Account	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
Employee Expense	5,394,390	7,681,059	8,345,517	4,733,866	(3,611,651)
Services	578,600	494,835	532,036	1,064,305	532,270
Materials And Supplies	376,171	499,913	499,913	189,322	(310,591)
Capital Outlay	78,704	22,988	22,988	22,988	-
Other Financing Uses	593,734	556,656	548,734	140,256	(408,478)
<b>Total Spending by Major Account</b>	<b>7,021,600</b>	<b>9,255,451</b>	<b>9,949,188</b>	<b>6,150,737</b>	<b>(3,798,451)</b>

Spending by Accounting Unit	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
76041300 - PARKS AND REC INTERNAL PROJ	2,027,328	2,589,987	2,708,602	2,804,252	95,650
76041400 - COMO SHOP STOREHOUSE	433,733	499,220	664,113	1,019,520	355,407
76041401 - PED PROPERTY MAINTENANCE	540,262	832,775	857,600	846,735	(10,865)
76041402 - PARKS REC SUMMARY ABATEMENT	892,172	455,474	457,008	314,422	(142,586)
76041403 - CONTRACTED SERVICES	36,287	146,489	157,623	162,295	4,672
76041404 - REFUSE HAULING EQUIP REPLACE	199,466	237,948	251,606	251,606	-
76041405 - FORESTRY SUPPORT	2,892,354	4,493,557	4,852,636	751,907	(4,100,729)
<b>Total Spending by Accounting Unit</b>	<b>7,021,600</b>	<b>9,255,451</b>	<b>9,949,188</b>	<b>6,150,737</b>	<b>(3,798,451)</b>

# **Parks and Recreation Financing Reports**

# Financing Plan by Department: Parks And Recreation

Fund: 100 - CITY GENERAL FUND

Budget Year: 2026

Financing by Major Account	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
Intergovernmental Revenue	51,770	-	-	-	-
Charges For Services	1,188,439	772,254	1,000,644	1,000,644	-
Miscellaneous Revenue	134,811	69,000	89,000	89,000	-
Other Financing Sources	1,442,842	1,671,521	1,289,606	1,289,606	-
<b>Total Financing by Major Account</b>	<b>2,817,862</b>	<b>2,512,775</b>	<b>2,379,250</b>	<b>2,379,250</b>	<b>-</b>

Financing by Accounting Unit	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
10041100 - PARKS AND REC ADMINISTRATION	174,910	174,587	68,672	68,672	-
10041102 - PARKS AND REC SUPPORT SERVICES	204,684	203,684	203,684	203,684	-
10041105 - PARKS AND REC UTILITIES	8,350	-	21,500	21,500	-
10041106 - WELLSTONE CENTER SHARED COSTS	33,095	33,095	33,095	33,095	-
10041110 - PARK SECURITY	41,270	41,270	41,270	41,270	-
10041200 - COMO CONSERVATORY	34,000	34,000	34,000	34,000	-
10041202 - COMO ZOO	100,000	100,000	100,000	100,000	-
10041203 - COMO PK ZOO AND CONSER CAMPUS	100,000	100,000	100,000	100,000	-
10041300 - DESIGN CENTER	-	50,000	50,000	50,000	-
10041400 - PARKS AND REC BLDG MAINT	78,979	81,000	89,000	89,000	-
10041401 - ZOO AND CONSERVATORY HEATING	72,832	72,832	72,832	72,832	-
10041402 - PARKS GROUND MAINTENANCE	125,988	104,673	104,673	104,673	-
10041403 - PARKS PERMITS MANAGEMENT	17,893	217,100	219,100	219,100	-
10041404 - SMALL SPECIALIZED EQUIP MNCTE	39,704	31,863	40,863	40,863	-
10041405 - PARKS AND REC MNTCE SUPPORT	26,760	20,000	30,000	30,000	-
10041406 - REC CTR CUSTODIAL AND MAINT	9,097	-	-	-	-
10041407 - TREE MAINTENANCE	6,689	12,689	6,689	6,689	-
10041408 - CITY PARKS TREE MAINTENANCE	275,000	275,000	-	-	-
10041409 - ENVIRONMENTAL PLANNING	34,803	34,803	34,803	34,803	-
10041420 - HARRIET ISLAND SUBSIDY	193,133	194,925	190,925	190,925	-
10041501 - SOUTH SERVICE AREA	94,061	-	-	-	-
10041502 - NORTH SERVICE AREA	155	-	-	-	-
10041503 - CITYWIDE TEAM	-	-	100	100	-

# Financing Plan by Department: Parks And Recreation

Budget Year: 2026

## Fund: 100 - CITY GENERAL FUND

Financing by Accounting Unit	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
10041506 - MUNI ATHLETIC PROGRAMS	16,794	20,000	25,000	25,000	-
10041610 - SKI	241,383	234,444	176,044	176,044	-
10041620 - SEASONAL SWIMNG BEACHES POOLS	622,888	353,000	534,000	534,000	-
10041625 - OXFORD INDOOR SWIMMING POOL	265,394	123,810	203,000	203,000	-
<b>Total Financing by Accounting Unit</b>	<b>2,817,862</b>	<b>2,512,775</b>	<b>2,379,250</b>	<b>2,379,250</b>	<b>-</b>

## Fund: 200 - CITY GRANTS

Financing by Major Account	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
Intergovernmental Revenue	11,069,088	2,532,126	2,728,890	2,728,890	-
Charges For Services	237,838	504,525	543,809	543,809	-
Miscellaneous Revenue	2,200,145	1,903,088	1,912,294	2,002,694	90,400
Other Financing Sources	1,200,821	789,318	789,318	789,318	-
<b>Total Financing by Major Account</b>	<b>14,707,892</b>	<b>5,729,057</b>	<b>5,974,311</b>	<b>6,064,711</b>	<b>90,400</b>

Financing by Accounting Unit	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
20041801 - YOUTH JOB CORP	2,073,220	2,037,958	2,037,958	2,037,757	(201)
20041810 - COMO BUS CIRCULATOR	101,365	125,000	125,000	125,000	-
20041815 - COMO CAMPUS GRANTS	3,743,976	1,961,198	1,961,198	2,051,839	90,641
20041822 - PARKS ENVIRONMENTAL GRANTS	655,587	507,861	516,085	516,045	(40)
20041830 - SPROCKETS	176,638	427,126	466,410	466,410	-
20041840 - RECREATION GRANTS	196,008	197,852	386,392	386,392	-
20041845 - ARTS AND COMMUNITY GARDENING	118,284	190,030	199,236	199,236	-
20041846 - GREAT RIVER PASSAGE GRANT	642,815	282,032	282,032	282,032	-
20041847 - FORD SITE REDEVELOPMENT	7,000,000	-	-	-	-
<b>Total Financing by Accounting Unit</b>	<b>14,707,892</b>	<b>5,729,057</b>	<b>5,974,311</b>	<b>6,064,711</b>	<b>90,400</b>

# Financing Plan by Department: Parks And Recreation

Budget Year: 2026

## Fund: 211 - GENERAL GOVT SPECIAL PROJECTS

Financing by Major Account	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
Other Financing Sources	-	-	4,083,811	2,480,241	(1,603,570)
<b>Total Financing by Major Account</b>	<b>-</b>	<b>-</b>	<b>4,083,811</b>	<b>2,480,241</b>	<b>(1,603,570)</b>

Financing by Accounting Unit	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
21141820 - PARKS YOUTH EMPLOYMENT	-	-	4,083,811	2,480,241	(1,603,570)
<b>Total Financing by Accounting Unit</b>	<b>-</b>	<b>-</b>	<b>4,083,811</b>	<b>2,480,241</b>	<b>(1,603,570)</b>

## Fund: 228 - CHARITABLE GAMBLING

Financing by Major Account	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
Taxes	-	20,000	20,000	20,000	-
Other Financing Sources	-	5,000	5,000	5,000	-
<b>Total Financing by Major Account</b>	<b>-</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>

Financing by Accounting Unit	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
22841100 - ATHLETIC FEE ASSISTANCE	-	25,000	25,000	25,000	-
<b>Total Financing by Accounting Unit</b>	<b>-</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>

## Fund: 260 - PARKS AND REC SPECIAL PROJECTS

Financing by Major Account	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
Intergovernmental Revenue	2,189,710	1,704,416	1,721,294	1,773,506	52,212
Charges For Services	1,896,374	3,064,947	3,098,145	3,169,530	71,385
Investment Earnings	1,124	-	-	-	-
Miscellaneous Revenue	99,752	154,742	154,742	145,742	(9,000)
Other Financing Sources	179,035	180,467	180,341	219,728	39,387

# Financing Plan by Department: Parks And Recreation

Budget Year: 2026

## Fund: 260 - PARKS AND REC SPECIAL PROJECTS

Financing by Major Account	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
<b>Total Financing by Major Account</b>	<b>4,365,995</b>	<b>5,104,572</b>	<b>5,154,522</b>	<b>5,308,506</b>	<b>153,984</b>

Financing by Accounting Unit	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
26041100 - PRIVATE DONATIONS	-	10,000	10,000	1,000	(9,000)
26041105 - METZGER MEMORIAL POPS FUND	344	-	-	-	-
26041110 - SPONSORSHIPS	24,594	36,809	36,809	36,809	-
26041111 - PARKS AND REC EMPLOYEE INCENTIVE PROJECT	-	50,000	50,000	50,000	-
26041130 - REGIONAL PARK MAINTENANCE	2,189,710	1,704,416	1,721,294	1,773,506	52,212
26041402 - SKYGATE SCULPTURE MAINT FUND	780	-	-	-	-
26041403 - PARK AMENITY DONATION FUND	-	45,433	45,433	45,433	-
26041404 - SCHULTZ SCULPTURE MAINT FUND	9,421	10,000	10,000	10,000	-
26041410 - ASSESSABLE TREE REMOVALS	83,963	99,895	99,769	139,156	39,387
26041500 - RECREATION SERVICE MGMT	82,572	82,572	82,572	82,572	-
26041501 - SOUTH SERVICE AREA	929,489	1,087,458	1,257,845	456,518	(801,327)
26041502 - NORTH SERVICE AREA	217,628	573,305	477,718	507,542	29,824
26041505 - CITYWIDE TEAM	2,068	97,900	97,900	97,900	-
26041508 - SMORE FUN	-	-	-	988,822	988,822
26041509 - NORTHWEST SVC AREA SF	492,604	562,912	517,939	368,946	(148,993)
26041510 - CITYWIDE RECREATION ACTIVITIES	60,725	71,322	71,322	71,322	-
26041515 - ADAPTIVE RECREATION ACTIVITIES	28,991	56,013	56,559	51,205	(5,354)
26041520 - SENIOR RECREATION PROGRAMS	-	27,176	27,176	26,811	(365)
26041530 - MUNICIPAL ATHL PROG FACILIT	2,507	194,955	197,780	207,852	10,072
26041531 - BASEBALL ATHLETIC ASSOCIATION	133,432	176,660	176,660	-	(176,660)
26041532 - FOOTBALL ATHLETIC ASSOCIATION	69,143	9,500	9,500	179,500	170,000
26041533 - SOFTBALL ATHLETIC ASSOCIATION	(148)	-	-	-	-
26041540 - R AND A BATTING CAGES	38,172	208,246	208,246	213,612	5,366
<b>Total Financing by Accounting Unit</b>	<b>4,365,995</b>	<b>5,104,572</b>	<b>5,154,522</b>	<b>5,308,506</b>	<b>153,984</b>

# Financing Plan by Department: Parks And Recreation

Budget Year: 2026

## Fund: 261 - COMO CAMPUS

Financing by Major Account	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
Charges For Services	1,294,886	2,250,246	2,326,248	2,432,003	105,755
Miscellaneous Revenue	2,065,560	2,552,632	2,602,829	2,769,505	166,676
Other Financing Sources	2,548,007	2,548,007	2,548,007	2,548,007	-
<b>Total Financing by Major Account</b>	<b>5,908,453</b>	<b>7,350,885</b>	<b>7,477,084</b>	<b>7,749,515</b>	<b>272,431</b>

Financing by Accounting Unit	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
26141200 - COMO CAMPUS CONSERVATION	6,619	6,619	6,619	6,619	-
26141205 - COMO VISITOR AND ED RES CNTR	423,514	912,419	873,885	917,167	43,282
26141210 - COMO CAMPUS SUPPORT	2,270,212	2,725,747	2,733,938	2,753,603	19,665
26141215 - COMO CONSERVATORY SUPPORT	708,147	757,111	763,594	827,448	63,854
26141220 - COMO ZOO SUPPORT	833,020	920,368	952,806	1,001,404	48,598
26141225 - ZOO ANIMAL FUND	15,843	30,292	30,292	29,557	(735)
26141230 - ZOO CONSERVATORY EDUC PROG	198,491	502,996	558,220	583,239	25,019
26141240 - COMO VOLUNTEER SVCS	191,512	216,655	227,931	237,471	9,540
26141242 - COMO CAMPUS MAINTENANCE	580,849	677,476	720,345	738,576	18,231
26141244 - COMO RENTALS	371,771	291,100	294,632	329,682	35,050
26141246 - COMO MARKETING	308,476	310,102	314,822	324,749	9,927
<b>Total Financing by Accounting Unit</b>	<b>5,908,453</b>	<b>7,350,885</b>	<b>7,477,084</b>	<b>7,749,515</b>	<b>272,431</b>

# Financing Plan by Department: Parks And Recreation

Budget Year: 2026

## Fund: 262 - PARKLAND REPLACEMENT

Financing by Major Account	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
Investment Earnings	59,205	-	-	-	-
Miscellaneous Revenue	163,009	200,000	200,000	200,000	-
<b>Total Financing by Major Account</b>	<b>222,214</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>-</b>

Financing by Accounting Unit	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
26241100 - PARK LAND REPLACEMENT	645	200,000	200,000	200,000	-
26241101 - DIST 1 BATTLE CREEK HIGHWOOD	8,948	-	-	-	-
26241102 - DIST 2 THE GREATER EAST SIDE	10,873	-	-	-	-
26241103 - DIST 3 WEST SIDE CITIZENS ORG	43,884	-	-	-	-
26241104 - DIST 4 DAYTONS BLUFF	17,922	-	-	-	-
26241105 - DIST 5 PAYNE PHALEN PLNG CNCL	7,592	-	-	-	-
26241106 - DIST 6 PLANNING COUNCIL	199	-	-	-	-
26241107 - DIST 7 PLANNING COUNCIL	1	-	-	-	-
26241108 - DIST 8 SUMMIT UNIVERSITY	3,888	-	-	-	-
26241109 - DIST 9 FORT ROAD W 7TH	6,681	-	-	-	-
26241110 - DIST 10 COMO PARK	1,338	-	-	-	-
26241111 - DIST 11 HAMLINE MIDWAY	2,629	-	-	-	-
26241112 - DIST 12 ST ANTHONY PARK	8,483	-	-	-	-
26241113 - DIST 13 LEXINGTON HAMLINE	79,632	-	-	-	-
26241114 - DIST 14 MACALESTER GROVELAMD	5,429	-	-	-	-
26241115 - DIST 15 HIGHLAND PARK	11,464	-	-	-	-
26241116 - DIST 16 SUMMIT HILL ASSOC	3,046	-	-	-	-
26241117 - DIST 17 CAPITAL RIVER COUNCIL	9,562	-	-	-	-
<b>Total Financing by Accounting Unit</b>	<b>222,214</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>-</b>

# Financing Plan by Department: Parks And Recreation

Budget Year: 2026

## Fund: 263 - LOWERTOWN BALLPARK

Financing by Major Account	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
Charges For Services	-	313,260	313,260	313,260	-
Investment Earnings	18,046	-	-	-	-
Miscellaneous Revenue	378,093	542,500	542,500	542,500	-
Other Financing Sources	54,526	168,840	168,840	168,840	-
<b>Total Financing by Major Account</b>	<b>450,665</b>	<b>1,024,600</b>	<b>1,024,600</b>	<b>1,024,600</b>	<b>-</b>

Financing by Accounting Unit	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
26341605 - BALLPARK OPERATIONS	450,665	1,024,600	1,024,600	1,024,600	-
<b>Total Financing by Accounting Unit</b>	<b>450,665</b>	<b>1,024,600</b>	<b>1,024,600</b>	<b>1,024,600</b>	<b>-</b>

## Fund: 560 - PARKS MEMORIALS

Financing by Major Account	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
Investment Earnings	1,709	2,000	2,000	2,000	-
<b>Total Financing by Major Account</b>	<b>1,709</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>

Financing by Accounting Unit	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
56041200 - JAPANESE GARDEN	1,435	1,700	1,700	1,700	-
56041201 - HILLER LOIS HOFFMAN MEMORIAL	274	300	300	300	-
<b>Total Financing by Accounting Unit</b>	<b>1,709</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>

# Financing Plan by Department: Parks And Recreation

Budget Year: 2026

## Fund: 645 - RECYCLING AND ORGANIZED TRASH

Financing by Major Account	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
Other Financing Sources	-	-	-	403,382	403,382
<b>Total Financing by Major Account</b>	-	-	-	<b>403,382</b>	<b>403,382</b>

Financing by Accounting Unit	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
64541490 - PARKS RECYCLING AND SOLID WASTE	-	-	-	403,382	403,382
<b>Total Financing by Accounting Unit</b>	-	-	-	<b>403,382</b>	<b>403,382</b>

# Financing Plan by Department: Parks And Recreation

Budget Year: 2026

## Fund: 660 - PARKS SPECIAL SERVICES

Financing by Major Account	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
Charges For Services	3,615,349	3,991,994	4,275,201	4,346,531	71,330
Miscellaneous Revenue	3,656	50,000	50,000	50,000	-
Other Financing Sources	386,430	752,617	752,617	752,617	-
<b>Total Financing by Major Account</b>	<b>4,005,435</b>	<b>4,794,611</b>	<b>5,077,818</b>	<b>5,149,148</b>	<b>71,330</b>

Financing by Accounting Unit	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
66041410 - CITYWIDE SPECIAL EVENTS	496,090	676,588	680,661	691,429	10,768
66041600 - PARKS SPECIAL SERVICES ADMIN	270,830	324,520	333,974	368,350	34,376
66041610 - GOLF ADMINISTRATION	323,451	294,739	294,828	303,021	8,193
66041612 - HIGHLAND 18 GOLF COURSE	2,134,321	1,649,427	1,898,137	1,945,618	47,481
66041613 - HIGHLAND 9 GOLF COURSE	598,067	669,403	713,018	680,279	(32,739)
66041614 - PHALEN GOLF COURSE	(2,000)	-	-	-	-
66041620 - WATERGATE MARINA	12,080	36,500	36,500	36,500	-
66041621 - CITY HOUSE-RED RIVER KITCHEN	88,470	40,000	40,000	40,000	-
66041622 - MINI GOLF	-	10,000	10,000	10,000	-
66041623 - BATTLE CREEK SKI	19,847	89,616	103,838	105,783	1,945
66041640 - COMO LAKESIDE	64,250	200,156	200,158	200,158	-
66041650 - POOL CONCESSIONS	29	229,912	192,954	194,260	1,306
660952005Z - 2005 REC FACILITY DEBT SVC	-	573,750	573,750	573,750	-
<b>Total Financing by Accounting Unit</b>	<b>4,005,435</b>	<b>4,794,611</b>	<b>5,077,818</b>	<b>5,149,148</b>	<b>71,330</b>

# Financing Plan by Department: Parks And Recreation

Budget Year: 2026

## Fund: 760 - PARKS SUPPLY AND MAINTENANCE

Financing by Major Account	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
Charges For Services	5,584,219	9,183,907	9,877,645	6,079,193	(3,798,452)
Miscellaneous Revenue	15,230	71,544	71,544	71,544	-
Other Financing Sources	45,000	-	-	-	-
<b>Total Financing by Major Account</b>	<b>5,644,449</b>	<b>9,255,451</b>	<b>9,949,189</b>	<b>6,150,737</b>	<b>(3,798,452)</b>

Financing by Accounting Unit	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
76041300 - PARKS AND REC INTERNAL PROJ	1,862,333	2,589,987	2,708,602	2,804,252	95,650
76041400 - COMO SHOP STOREHOUSE	264,245	499,220	664,113	1,019,520	355,407
76041401 - PED PROPERTY MAINTENANCE	214,457	832,775	857,600	846,735	(10,865)
76041402 - PARKS REC SUMMARY ABATEMENT	217,348	455,474	457,008	314,422	(142,586)
76041403 - CONTRACTED SERVICES	104,697	146,489	157,623	162,295	4,672
76041404 - REFUSE HAULING EQUIP REPLACE	164,820	237,948	251,606	251,606	(0)
76041405 - FORESTRY SUPPORT	2,816,549	4,493,557	4,852,636	751,907	(4,100,729)
<b>Total Financing by Accounting Unit</b>	<b>5,644,449</b>	<b>9,255,451</b>	<b>9,949,189</b>	<b>6,150,737</b>	<b>(3,798,452)</b>