2027 Proposed 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**

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 each year by the Trust for Public Land as a top 5 Urban Park System in America.

- **Total General Fund Budget:** $ 56,469,122
- **Total Special Fund Budget:** $ 32,898,969
- **Total FTEs:** 638.45

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 #4 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.
- More than 7,500 volunteers contribute more than 55,000 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 800 youth and young adults engaged in Right Track internships in summer 2025; record interest with over 3000 applications.
- Offered 4,691 free youth swimming lessons, 1,898 of which were youth most in need of swimming lessons, including those with financial barriers, limited English proficiency, disabilities, foster care, from a historically marginalized communities, or spend time in or around water.
- Free Open Swim Sundays at Great River Water Park served 5630 participants.
- 78 youth participated in 3,188 swim team practices on the Saint Paul Sunnies Developmental Swim Team.
- Launched Camp Phalen with water safety training, paddling, fishing, hiking, camping, cooking, and all things outdoorsy at the lake staffed by youth lifeguards.
- 6,389 youth enrolled in sports in 2025 – a 7% increase over 2024.

Parks and Recreation Organizational Chart

Director, Parks and Recreation
1.00 FTE

- **Como Park Zoo and Conservatory** 105.40 FTE
- **Community First Public Safety** 9.00 FTE
- **Design and Construction** 13.80 FTE
- **Finance and Administration** 18.00 FTE
- **Operations** 184.39 FTE
- **Recreation Services** 172.63 FTE
- **Special Services** 69.45 FTE
- **Youth Employment and Support Services** 64.78 FTE

Total FTE 638.45 FTE

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

2027 Proposed Budget

Spending	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year	2026 Adopted FTE	2027 Proposed FTE
100: CITY GENERAL FUND	50,929,894	50,018,716	52,748,877	56,469,122	3,720,245	403.91	419.77
200: CITY GRANTS	11,433,164	5,974,311	6,064,711	7,105,092	1,040,381	69.98	67.98
211: GENERAL GOVT SPECIAL PROJECTS	900,086	4,083,812	2,480,241	11,500	(2,468,741)	17.55	-
228: CHARITABLE GAMBLING	-	25,000	25,000	25,000	-	-	-
260: PARKS AND REC SPECIAL PROJECTS	4,631,476	5,154,521	5,308,506	5,284,875	(23,631)	30.29	30.29
261: COMO CAMPUS	6,867,031	7,477,085	7,749,515	7,977,974	228,459	58.17	58.17
262: PARKLAND REPLACEMENT	901,250	200,000	200,000	200,000	-	-	-
263: LOWERTOWN BALLPARK	123,275	1,024,600	1,024,600	710,286	(314,314)	-	-
560: PARKS MEMORIALS	189	2,000	2,000	2,000	-	-	-
645: RECYCLING AND ORGANIZED TRASH	-	-	403,382	-	(403,382)	2.50	-
660: PARKS SPECIAL SERVICES	4,269,611	5,077,818	5,149,148	5,147,912	(1,236)	26.92	26.92
760: PARKS SUPPLY AND MAINTENANCE	8,682,788	9,949,188	6,150,737	6,434,330	283,593	35.32	35.32
Total	**88,738,762**	**88,987,049**	**87,306,717**	**89,368,091**	**2,061,374**	**644.64**	**638.45**

Financing	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
100: CITY GENERAL FUND	2,338,602	2,379,250	2,379,250	2,379,250	-
200: CITY GRANTS	5,642,695	5,974,311	6,064,711	7,105,092	1,040,381
211: GENERAL GOVT SPECIAL PROJECTS	3,166,249	4,083,811	2,480,241	11,500	(2,468,741)
228: CHARITABLE GAMBLING	196,904	25,000	25,000	25,000	-
260: PARKS AND REC SPECIAL PROJECTS	3,613,426	5,154,522	5,308,506	5,284,875	(23,631)
261: COMO CAMPUS	6,538,767	7,477,084	7,749,515	7,977,974	228,459
262: PARKLAND REPLACEMENT	226,139	200,000	200,000	200,000	-
263: LOWERTOWN BALLPARK	422,947	1,024,600	1,024,600	710,286	(314,314)
560: PARKS MEMORIALS	1,991	2,000	2,000	2,000	-
645: RECYCLING AND ORGANIZED TRASH	-	-	403,382	-	(403,382)
660: PARKS SPECIAL SERVICES	4,590,354	5,077,818	5,149,148	5,147,912	(1,236)
760: PARKS SUPPLY AND MAINTENANCE	7,929,768	9,949,189	6,150,737	6,434,330	283,593
Total	**34,667,841**	**41,347,585**	**36,937,090**	**35,278,219**	**(1,658,871)**

Fiscal Summary: Parks And Recreation

Budget Changes Summary

The 2027 Parks General Fund Proposed Budget includes funding to maintain 11.25 Lifeguard FTE and the Right Track youth employment program following the expiration of special funding. It also includes an investment to continue the Sprockets program, moving materials and supplies budgets and a Public Safety Manager to the General Fund from the grants fund.

In addition, the 2027 budget makes targeted reductions to recreation center access and hours. The budget decreases indoor operations at Highwood Hills Recreation Center while maintaining access to outdoor park amenities and recreational spaces. It also eliminates morning operating hours at Edgcumbe Recreation Center, aligning schedules with other smaller, non-hub recreation centers across the Saint Paul Parks and Recreation system.

Additional reductions impact non-hub recreation centers by reducing morning hours and eliminating operating hours on recognized holidays. The budget delays opening times at selected recreation centers from 9 a.m. to 10 a.m., generating savings through reduced staffing and operating costs when facility usage is relatively low. At joint-use sites such as Highland Park and Arlington Hills, this change aligns recreation center hours with Saint Paul Public Library hours. Non-hub recreation centers will be closed on Martin Luther King Jr. Day, Presidents' Day, Juneteenth, Christmas Eve, and New Year's Eve, while hub recreation centers—Arlington Hills Community Center (AHCC), Frogtown, North End Community Center (NECC), Highland, and Oxford—will remain open. As a result, out-of-school programming for Saint Paul Public Schools students will no longer be available at non-hub sites on these holidays.

The 2027 budget adds one-time funding for investments recommended by an external audit completed following a major public safety incident. In addition to staffing adjustments, recommendations include technology and safety upgrades such as additional cameras and other equipment needed to improve safety at Parks' facilities.

The 2026 budget moved eligible solid waste and recycling expenses from the Parks General Fund to the Solid Waste and Recycling Fund. The 2027 proposed budget moves the related budgets and staff to Public Works, where the work will be managed going forward. Other changes in Parks special funds reflect current service level adjustments to salaries, benefits, and ongoing operational costs.

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, utilities increases, and other expense adjustments. Planned FTE changes include returning 11.25 Lifeguard FTE from to the General Fund following the expiration of ARP-related funding.

	Change from 2026 Adopted		
	Spending	Financing	FTE
Planned return of lifeguard personnel to General Fund	532,839	-	11.25
Utilities increase	150,000	-	-
Other current service level adjustments	2,213,298	-	-
Subtotal:	2,896,137	-	11.25

Mayor's Proposed Changes

Targeted Recreation Center Reductions

The 2027 proposed budget makes targeted reductions impacting access and hours at specific recreation centers. The budget decreases indoor operations at Highwood Hills Recreation Center while maintaining access to outdoor park amenities and recreational spaces, generating $75,000 in budget savings. It also eliminates morning operating hours at Edgcumbe Recreation Center, aligning schedules with other smaller, non-hub recreation centers across the Saint Paul Parks and Recreation system.

	Change from 2026 Adopted		
	Spending	Financing	FTE
Reduction of indoor programming at Highwood Hills Rec Center	(75,000)		(0.80)
Elimination of morning hours at Edgcumbe Rec Center	(50,956)	-	(0.87)
Subtotal:	(125,956)	-	(1.67)

Non-Hub Recreation Center Reductions

The proposed budget reduces operating hours at non-hub recreation centers citywide by delaying opening times at selected recreation centers from 9 a.m. to 10 a.m. and closing non-hub centers on recognized holidays. These changes reduce staffing and operating costs during periods of relatively low facility use. At joint-use sites such as Highland Park and Arlington Hills, these changes will align recreation center hours with Saint Paul Public Library hours. Non-hub recreation centers will be closed on Martin Luther King Jr. Day, Presidents Day, Juneteenth, Christmas Eve, and New Year's Eve, while hub recreation centers—Arlington Hills Community Center (AHCC), Frogtown, North End Community Center (NECC), Highland, and Oxford—will remain open. As a result, out-of-school programming for Saint Paul Public Schools students will no longer be available at non-hub sites on these holidays.

Reduce morning hours at non-hub centers	(40,501)	-	(0.65)
Close non-hub centers on holidays	(21,611)	-	(0.37)
Subtotal:	(62,112)	-	(1.02)

Youth Programs: Right Track and Sprockets

The 2027 proposed budget includes an investment to ensure the continuation of two critical youth programs. The Right Track youth employment program, previously expanded and supported by ARP funding that ended in 2025, was extended in 2026 using one-time funding. In 2027, the 6.30 FTE responsible for managing the program, as well as materials and supplies funding, will move to the General Fund. The Sprockets program was previously supported with grant funding. In 2027, a Sprockets Public Safety Manager position and materials and supplies funding will move to the General Fund.

Right Track program support staff	507,906	-	6.30
Right Track materials and supplies	50,183	-	-
Sprockets Public Safety Manager	192,958	-	1.00
Sprockets materials and supplies	49,643	-	
Subtotal:	800,690	-	7.30

Parks Safety Technology

The 2027 budget adds one-time funding for investments recommended by an external audit completed following a major public safety incident. In addition to staffing adjustments, recommendations include technology and safety upgrades, such as additional cameras and other equipment to improve safety at Parks facilities.

Parks safety technology	211,486		
Subtotal:	211,486	-	-

Fund 100 Budget Changes Total	**3,720,245**	**-**	**15.86**

200: City Grants

Budgets for major grant-funded activities are contained in the City Grants fund, including the Right Track Program, Como Circulator, regional park maintenance, and arts and gardening grants.

Current Service Level Adjustments

	Change from 2026 Adopted		
	Spending	Financing	FTE
Current service level adjustments include inflationary increases for salaries and benefits, other revenue and expense adjustments, and budget-neutral FTE adjustments to align with department operations. The 2027 budget also reflects additional grant funding from the Como Friends.			
Como Friends grants	900,000	900,000	
Other current service level adjustments	462,840	462,840	
Subtotal:	1,362,840	1,362,840	-

Mayor's Proposed Changes

	Change from 2026 Adopted		
	Spending	Financing	FTE
Sprockets			
Following the conclusion of grant funding for Sprockets, a vacant Youth and Community Program Specialist will be removed from the grant fund. A Public Safety Manager position and related materials and supplies funding for program management will move to the General Fund.			
Remove Vacant Youth and Community Program Specialist	(79,858)	(79,858)	(1.00)
Shift Public Safety Manager to General Fund	(192,958)	(192,958)	(1.00)
Shift materials and supplies to General Fund	(49,643)	(49,643)	-
Subtotal:	(322,459)	(322,459)	(2.00)

	Spending	Financing	FTE
Fund 200 Budget Changes Total	**1,040,381**	**1,040,381**	**(2.00)**

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

Current Service Level Adjustments

Due to changes in the American Rescue Plan State and Local Fiscal Recovery Funds guidance around obligating funds, the City made the decision in 2024 to change the funding source for several projects formerly supported with ARP. To ensure that the projects and initiatives included in the Global Agreement between the Mayor and Council on the use of ARP funds are completed as planned, the City created a new Special Fund for each former ARP project included in this change. These funds continue to be spent according to the uses that were included in the Global Agreement, and all funds must be spent by the end of 2026 in alignment with the original ARP guidelines. City staff will continue to collect quarterly and annual reporting from each project and provide corresponding reports to Council. The 2027 budget reflects the conclusion of most funding following 2026 planned spenddown. Funding for Lifeguard personnel and Right Track staff and program budgets move to the General Fund to continue these services.

	Change from 2026 Adopted		
	Spending	**Financing**	**FTE**
Lifeguard personnel	(532,839)	(532,839)	(11.25)
Right Track program staff	(507,906)	(507,906)	(6.30)
Right Track materials and supplies	(50,183)	(50,183)	-
Removal of funding following project conclusion	(1,389,313)	(1,389,313)	-
Subtotal:	(2,480,241)	(2,480,241)	(17.55)

Mayor's Proposed Changes

Parks Youth Employment Update

As part of the 2026 Adopted Budget, Council set aside $100,000 for a City partnership with Listening House to continue funding the Work Now program. The 2027 includes the carryforward of unspent funds for this program.

	Change from 2026 Adopted		
	Spending	**Financing**	**FTE**
Work Now program	11,500	11,500	-
Subtotal:	11,500	11,500	-

Fund 211 Budget Changes Total	**(2,468,741)**	**(2,468,741)**	**(17.55)**

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

	Change from 2026 Adopted		
	Spending	Financing	FTE
No changes from 2026 Adopted Budget	-	-	-
Subtotal:	-	-	-
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

	Change from 2026 Adopted		
	Spending	Financing	FTE
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 revenue and expense adjustments.			
Current service level adjustments	(23,631)	(23,631)	-
Subtotal:	(23,631)	(23,631)	-
Fund 260 Budget Changes Total	**(23,631)**	**(23,631)**	**-**

261: Como Campus — Parks and Recreation

This fund includes operating costs for Como Zoo and Conservatory.

Current Service Level Adjustments

	Change from 2026 Adopted		
	Spending	Financing	FTE
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.			
Other current service level adjustments	228,459	228,459	-
Subtotal:	228,459	228,459	-
Fund 261 Budget Changes Total	**228,459**	**228,459**	**-**

262: Parkland Replacement

Parks and Recreation

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

	Change from 2026 Adopted		
	Spending	**Financing**	**FTE**
No changes from 2026 Adopted Budget	-	-	-
Subtotal:	-	-	-
Fund 262 Budget Changes Total	**-**	**-**	**-**

263: Lowertown Ballpark

Parks and Recreation

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

Current Service Level Adjustments

Current service level adjustments include an adjustment to projected spending and financing due to the planned end of transfers to debt service.

	Change from 2026 Adopted		
	Spending	**Financing**	**FTE**
Reduction of transfer to debt service Lowertown Ballpark	(314,314)	(314,314)	-
Subtotal:	(314,314)	(314,314)	-
Fund 263 Budget Changes Total	**(314,314)**	**(314,314)**	**-**

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 2026 Adopted		
	Spending	**Financing**	**FTE**
No changes from 2026 Adopted Budget	-	-	-
Subtotal:	-	-	-
Fund 560 Budget Changes Total	**-**	**-**	**-**

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.

Current Service Level Adjustments

	Change from 2026 Adopted Spending	Financing	FTE
Transfer Solid Waste and Recycling Operations to Public Works			
The 2026 Adopted Budget moved eligible solid waste and recycling expenses from the Parks General Fund to the Solid Waste and Recycling Fund. The 2027 Mayor's Proposed Budget moves the related budgets and staff to Public Works, where			
Parks Worker II	(176,735)	(176,735)	(2.50)
Solid waste and recycling expenses	(226,647)	(226,647)	-
Subtotal:	(403,382)	(403,382)	(2.50)
Fund 645 Budget Changes Total	**(403,382)**	**(403,382)**	**(2.50)**

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

	Change from 2026 Adopted Spending	Financing	FTE
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 revenue and expense adjustments.			
Other current service level adjustments	(1,236)	(1,236)	-
Subtotal:	(1,236)	(1,236)	-
Fund 660 Budget Changes Total	**(1,236)**	**(1,236)**	**-**

760: Parks Supply and Maintenance

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 other revenue and expense adjustments.

	Change from 2026 Adopted		
	Spending	Financing	FTE
Other current service level adjustments	283,593	283,593	-
Subtotal:	283,593	283,593	-
Fund 760 Budget Changes Total	**283,593**	**283,593**	**-**

Parks and Recreation Spending Reports

Spending Plan by Department: Parks And Recreation

Budget Year: 2027

Fund: 100 - CITY GENERAL FUND

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	31,260,338	34,831,415	41,097,304	44,297,267	3,199,963
Services	11,084,801	7,801,403	6,792,724	6,804,020	11,296
Materials And Supplies	5,956,875	4,507,938	4,511,582	4,848,068	336,486
Additional Expenses	118,929	62,000	62,000	102,000	40,000
Capital Outlay	8,405	30,275	30,275	30,275	-
Debt Service	-	66,937	66,937	66,937	-
Other Financing Uses	2,500,546	2,718,748	188,055	320,555	132,500
Total Spending by Major Account	**50,929,894**	**50,018,716**	**52,748,877**	**56,469,122**	**3,720,245**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
10041100 - PARKS AND REC ADMINISTRATION	3,742,653	3,930,183	4,129,897	4,230,080	100,183
10041101 - PARK COMMISSION	2,696	5,043	5,043	5,043	-
10041102 - PARKS AND REC SUPPORT SERVICES	677,930	982,801	948,646	1,644,441	695,795
10041105 - PARKS AND REC UTILITIES	3,665,971	3,800,741	4,007,195	4,097,357	90,162
10041106 - WELLSTONE CENTER SHARED COSTS	498,830	320,164	320,164	395,164	75,000
10041107 - COMMUNITY FIRST PUBLIC SAFETY	726,109	1,022,116	1,117,114	1,140,559	23,445
10041110 - PARK SECURITY	33,985	260,898	246,697	256,844	10,147
10041111 - PARKS SAFETY	125,958	146,758	121,078	471,565	350,487
10041200 - COMO CONSERVATORY	668,449	897,055	900,206	948,713	48,507
10041201 - COMO CIRCULATOR	19,222	-	-	-	-
10041202 - COMO ZOO	2,228,800	2,338,375	2,452,259	2,544,788	92,529
10041203 - COMO PK ZOO AND CONSER CAMPUS	861,596	1,185,196	1,228,115	1,215,937	(12,178)
10041300 - DESIGN CENTER	158,669	158,669	50,000	50,000	-
10041400 - PARKS AND REC BLDG MAINT	5,718,504	4,724,252	4,717,682	4,910,892	193,210
10041401 - ZOO AND CONSERVATORY HEATING	631,077	642,549	688,848	736,955	48,107
10041402 - PARKS GROUND MAINTENANCE	3,655,166	3,141,564	3,279,967	3,469,630	189,663
10041403 - PARKS PERMITS MANAGEMENT	3,792	17,289	17,291	17,177	(114)
10041404 - SMALL SPECIALIZED EQUIP MNCTE	900,484	1,015,802	59,424	192,267	132,843
10041405 - PARKS AND REC MNTCE SUPPORT	3,773,760	1,507,791	1,045,877	1,066,749	20,872

Spending Plan by Department: Parks And Recreation

Budget Year: 2027

Fund: 100 - CITY GENERAL FUND

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
10041406 - REC CTR CUSTODIAL AND MAINT	2,110,164	2,439,844	2,519,778	2,671,106	151,328
10041407 - TREE MAINTENANCE	26,949	40,448	-	-	-
10041408 - CITY PARKS TREE MAINTENANCE	505,844	369,755	-	-	-
10041409 - ENVIRONMENTAL PLANNING	518,061	555,043	386,867	495,694	108,827
10041411 - LIGHT RAIL TRANSIT	88,955	194,094	194,799	244,362	49,563
10041412 - ROW - STREET TREE MAINTENANCE	2,866,556	3,477,078	5,575,617	5,699,670	124,053
10041413 - ROW - EAB MANAGEMENT	1,916,669	1,252,899	-	-	-
10041415 - ROW - SOLID WASTE REMOVAL	13,540	-	-	-	-
10041416 - ROW - BEAUTIFICATION	84,569	83,714	82,362	75,275	(7,087)
10041420 - HARRIET ISLAND SUBSIDY	202,790	386,566	401,303	389,936	(11,367)
10041421 - PARKS FLEET SERVICES	-	-	2,398,193	2,265,693	(132,500)
10041500 - RECREATION ADMIN AND SUPPORT	636,680	728,775	809,825	826,315	16,490
10041501 - SOUTH SERVICE AREA	3,617,461	3,172,256	3,187,908	3,315,837	127,929
10041502 - NORTH SERVICE AREA	3,216,695	2,281,317	2,428,132	2,369,210	(58,922)
10041503 - CITYWIDE TEAM	924,116	923,391	955,057	1,104,008	148,951
10041505 - ADAPTIVE PROGRAMS	290,937	314,800	322,251	333,292	11,041
10041506 - MUNI ATHLETIC PROGRAMS	486,882	999,197	1,019,531	1,070,835	51,304
10041507 - REC CHECK PROGRAM	38,182	899,894	935,484	1,151,589	216,105
10041509 - NORTHWEST SVC AREA GF	2,749,300	3,022,985	3,243,758	3,459,272	215,514
10041610 - SKI	412,364	237,422	237,732	247,478	9,746
10041615 - MIDWAY STADIUM	166,959	111,716	104,526	104,526	-
10041620 - SEASONAL SWIMNG BEACHES POOLS	934,802	1,068,191	1,163,317	1,734,070	570,753
10041625 - OXFORD INDOOR SWIMMING POOL	916,681	1,217,142	1,295,322	1,355,506	60,184
10041700 - GREAT RIVER PASSAGE	111,085	144,941	151,612	161,287	9,675
Total Spending by Accounting Unit	**50,929,894**	**50,018,716**	**52,748,877**	**56,469,122**	**3,720,245**

Spending Plan by Department: Parks And Recreation

Budget Year: 2027

Fund: 200 - CITY GRANTS

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	3,523,745	3,859,034	4,020,276	3,944,348	(75,928)
Services	4,376,015	1,732,922	1,720,034	2,236,343	516,309
Materials And Supplies	563,483	278,993	236,665	836,665	600,000
Program Expense	4,800	-	-	-	-
Capital Outlay	3,458	-	-	-	-
Other Financing Uses	2,961,662	103,362	87,736	87,736	-
Total Spending by Major Account	**11,433,164**	**5,974,311**	**6,064,711**	**7,105,092**	**1,040,381**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
20041801 - YOUTH JOB CORP	2,369,683	2,037,958	2,037,757	2,117,921	80,164
20041810 - COMO BUS CIRCULATOR	79,751	125,000	125,000	125,000	-
20041815 - COMO CAMPUS GRANTS	4,766,913	1,961,198	2,051,839	2,977,841	926,002
20041822 - PARKS ENVIRONMENTAL GRANTS	486,391	516,085	516,045	745,995	229,950
20041830 - SPROCKETS	320,443	466,410	466,410	190,386	(276,024)
20041840 - RECREATION GRANTS	318,011	386,392	386,392	460,387	73,995
20041845 - ARTS AND COMMUNITY GARDENING	185,868	199,236	199,236	201,013	1,777
20041846 - GREAT RIVER PASSAGE GRANT	373,804	282,032	282,032	286,549	4,517
20041847 - FORD SITE REDEVELOPMENT	2,532,300	-	-	-	-
Total Spending by Accounting Unit	**11,433,164**	**5,974,311**	**6,064,711**	**7,105,092**	**1,040,381**

Spending Plan by Department: Parks And Recreation

Budget Year: 2027

Fund: 211 - GENERAL GOVT SPECIAL PROJECTS

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	860,084	1,275,900	979,941	-	(979,941)
Services	38,344	2,807,912	1,500,300	11,500	(1,488,800)
Materials And Supplies	1,657	-	-	-	-
Total Spending by Major Account	**900,086**	**4,083,812**	**2,480,241**	**11,500**	**(2,468,741)**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
21141820 - PARKS YOUTH EMPLOYMENT	900,086	4,083,812	2,480,241	11,500	(2,468,741)
Total Spending by Accounting Unit	**900,086**	**4,083,812**	**2,480,241**	**11,500**	**(2,468,741)**

Fund: 228 - CHARITABLE GAMBLING

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Services	-	25,000	25,000	25,000	-
Total Spending by Major Account	**-**	**25,000**	**25,000**	**25,000**	**-**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
22841100 - ATHLETIC FEE ASSISTANCE	-	25,000	25,000	25,000	-
Total Spending by Accounting Unit	**-**	**25,000**	**25,000**	**25,000**	**-**

Fund: 260 - PARKS AND REC SPECIAL PROJECTS

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	1,784,908	2,499,166	2,738,587	2,717,094	(21,493)
Services	1,169,263	994,104	925,286	923,148	(2,138)

Spending Plan by Department: Parks And Recreation

Budget Year: 2027

Fund: 260 - PARKS AND REC SPECIAL PROJECTS

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Materials And Supplies	696,606	686,002	708,891	708,891	-
Additional Expenses	6,025	-	-	-	-
Capital Outlay	-	1,000	1,000	1,000	-
Other Financing Uses	974,674	974,249	934,742	934,742	-
Total Spending by Major Account	**4,631,476**	**5,154,521**	**5,308,506**	**5,284,875**	**(23,631)**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
26041100 - PRIVATE DONATIONS	9,000	10,000	1,000	1,000	-
26041105 - METZGER MEMORIAL POPS FUND	39	-	-	-	-
26041110 - SPONSORSHIPS	8,495	36,809	36,809	36,809	-
26041111 - PARKS AND REC EMPLOYEE INCENTIVE PROJECT	-	50,000	50,000	50,000	-
26041130 - REGIONAL PARK MAINTENANCE	1,456,111	1,721,294	1,773,506	1,799,263	25,757
26041402 - SKYGATE SCULPTURE MAINT FUND	86	-	-	-	-
26041403 - PARK AMENITY DONATION FUND	-	45,433	45,433	45,433	-
26041404 - SCHULTZ SCULPTURE MAINT FUND	3,780	10,000	10,000	10,000	-
26041410 - ASSESSABLE TREE REMOVALS	145,974	99,769	139,156	139,156	-
26041500 - RECREATION SERVICE MGMT	23,429	82,572	82,572	82,572	-
26041501 - SOUTH SERVICE AREA	1,437,810	1,257,845	456,518	453,654	(2,864)
26041502 - NORTH SERVICE AREA	411,370	477,718	507,542	486,426	(21,116)
26041505 - CITYWIDE TEAM	123,577	97,900	97,900	97,900	-
26041508 - SMORE FUN	-	-	988,822	961,484	(27,338)
26041509 - NORTHWEST SVC AREA SF	613,896	517,939	368,946	382,291	13,345
26041510 - CITYWIDE RECREATION ACTIVITIES	3,358	71,322	71,322	71,322	-
26041515 - ADAPTIVE RECREATION ACTIVITIES	27,873	56,559	51,205	51,644	439
26041520 - SENIOR RECREATION PROGRAMS	365	27,176	26,811	26,811	-
26041530 - MUNICIPAL ATHL PROG FACILIT	207,070	197,780	207,852	206,298	(1,554)
26041531 - BASEBALL ATHLETIC ASSOCIATION	52,854	176,660	-	-	-
26041532 - FOOTBALL ATHLETIC ASSOCIATION	120	9,500	179,500	179,500	-
26041534 - BASKETBALL ATHLETIC ASSOC	102	-	-	-	-

Spending Plan by Department: Parks And Recreation

Budget Year: 2027

Fund: 260 - PARKS AND REC SPECIAL PROJECTS

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
26041540 - R AND A BATTING CAGES	106,167	208,246	213,612	203,312	(10,300)
Total Spending by Accounting Unit	**4,631,476**	**5,154,521**	**5,308,506**	**5,284,875**	**(23,631)**

Fund: 261 - COMO CAMPUS

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	3,823,145	4,499,016	4,772,216	5,001,382	229,166
Services	243,449	207,451	215,396	214,689	(707)
Materials And Supplies	364,741	334,922	334,922	334,922	-
Other Financing Uses	2,435,696	2,435,696	2,426,981	2,426,981	-
Total Spending by Major Account	**6,867,031**	**7,477,085**	**7,749,515**	**7,977,974**	**228,459**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
26141200 - COMO CAMPUS CONSERVATION	-	6,619	6,619	6,619	-
26141205 - COMO VISITOR AND ED RES CNTR	635,048	873,885	917,167	1,016,133	98,966
26141210 - COMO CAMPUS SUPPORT	2,843,174	2,733,939	2,753,603	2,771,360	17,757
26141215 - COMO CONSERVATORY SUPPORT	755,287	763,594	827,448	850,175	22,727
26141220 - COMO ZOO SUPPORT	931,327	952,806	1,001,404	1,013,869	12,465
26141225 - ZOO ANIMAL FUND	5,592	30,292	29,557	29,557	-
26141230 - ZOO CONSERVATORY EDUC PROG	264,316	558,220	583,239	611,281	28,042
26141240 - COMO VOLUNTEER SVCS	219,698	227,931	237,471	250,831	13,360
26141242 - COMO CAMPUS MAINTENANCE	649,227	720,345	738,576	782,523	43,947
26141244 - COMO RENTALS	269,752	294,632	329,682	339,861	10,179
26141246 - COMO MARKETING	293,610	314,822	324,749	305,765	(18,984)
Total Spending by Accounting Unit	**6,867,031**	**7,477,085**	**7,749,515**	**7,977,974**	**228,459**

Spending Plan by Department: Parks And Recreation

Budget Year: 2027

Fund: 262 - PARKLAND REPLACEMENT

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Services	7,162	-	-	-	-
Capital Outlay	-	200,000	200,000	200,000	-
Other Financing Uses	894,088	-	-	-	-
Total Spending by Major Account	**901,250**	**200,000**	**200,000**	**200,000**	**-**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
26241100 - PARK LAND REPLACEMENT	88	200,000	200,000	200,000	-
26241101 - DIST 1 BATTLE CREEK HIGHWOOD	742	-	-	-	-
26241102 - DIST 2 THE GREATER EAST SIDE	21,076	-	-	-	-
26241103 - DIST 3 WEST SIDE CITIZENS ORG	88,398	-	-	-	-
26241104 - DIST 4 DAYTONS BLUFF	277	-	-	-	-
26241105 - DIST 5 PAYNE PHALEN PLNG CNCL	68,543	-	-	-	-
26241106 - DIST 6 PLANNING COUNCIL	28	-	-	-	-
26241107 - DIST 7 PLANNING COUNCIL	19,810	-	-	-	-
26241108 - DIST 8 SUMMIT UNIVERSITY	309	-	-	-	-
26241109 - DIST 9 FORT ROAD W 7TH	230,413	-	-	-	-
26241110 - DIST 10 COMO PARK	18	-	-	-	-
26241111 - DIST 11 HAMLINE MIDWAY	247	-	-	-	-
26241112 - DIST 12 ST ANTHONY PARK	301,279	-	-	-	-
26241113 - DIST 13 LEXINGTON HAMLINE	768	-	-	-	-
26241114 - DIST 14 MACALESTER GROVELAMD	226	-	-	-	-
26241115 - DIST 15 HIGHLAND PARK	110,618	-	-	-	-
26241116 - DIST 16 SUMMIT HILL ASSOC	226	-	-	-	-
26241117 - DIST 17 CAPITAL RIVER COUNCIL	58,183	-	-	-	-
Total Spending by Accounting Unit	**901,250**	**200,000**	**200,000**	**200,000**	**-**

Spending Plan by Department: Parks And Recreation

Budget Year: 2027

Fund: 263 - LOWERTOWN BALLPARK

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Services	61,340	61,340	61,340	61,340	-
Additional Expenses	-	763,260	763,260	648,946	(114,314)
Other Financing Uses	61,935	200,000	200,000	-	(200,000)
Total Spending by Major Account	**123,275**	**1,024,600**	**1,024,600**	**710,286**	**(314,314)**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
26341605 - BALLPARK OPERATIONS	123,275	1,024,600	1,024,600	710,286	(314,314)
Total Spending by Accounting Unit	**123,275**	**1,024,600**	**1,024,600**	**710,286**	**(314,314)**

Fund: 560 - PARKS MEMORIALS

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Services	189	-	-	-	-
Materials And Supplies	-	2,000	2,000	2,000	-
Total Spending by Major Account	**189**	**2,000**	**2,000**	**2,000**	**-**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
56041200 - JAPANESE GARDEN	158	1,700	1,700	1,700	-
56041201 - HILLER LOIS HOFFMAN MEMORIAL	30	300	300	300	-
Total Spending by Accounting Unit	**189**	**2,000**	**2,000**	**2,000**	**-**

Spending Plan by Department: Parks And Recreation

Budget Year: 2027

Fund: 645 - RECYCLING AND ORGANIZED TRASH

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	-	-	176,735	-	(176,735)
Services	-	-	94,147	-	(94,147)
Other Financing Uses	-	-	132,500	-	(132,500)
Total Spending by Major Account	**-**	**-**	**403,382**	**-**	**(403,382)**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
64541490 - PARKS RECYCLING AND SOLID WASTE	-	-	403,382	-	(403,382)
Total Spending by Accounting Unit	**-**	**-**	**403,382**	**-**	**(403,382)**

Spending Plan by Department: Parks And Recreation

Budget Year: 2027

Fund: 660 - PARKS SPECIAL SERVICES

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	2,017,052	2,340,705	2,391,719	2,473,509	81,790
Services	884,457	366,376	498,734	852,095	353,361
Materials And Supplies	518,057	748,961	748,961	442,574	(306,387)
Additional Expenses	352	137,500	137,500	7,500	(130,000)
Capital Outlay	49,168	45,000	45,000	45,000	-
Debt Service	-	573,750	573,750	573,750	-
Other Financing Uses	800,525	865,525	753,484	753,484	-
Total Spending by Major Account	**4,269,611**	**5,077,818**	**5,149,148**	**5,147,912**	**(1,236)**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
66041410 - CITYWIDE SPECIAL EVENTS	609,787	680,661	691,429	707,492	16,063
66041600 - PARKS SPECIAL SERVICES ADMIN	392,746	333,974	368,350	368,350	-
66041610 - GOLF ADMINISTRATION	368,579	294,828	303,021	303,021	-
66041611 - COMO GOLF COURSE	2,310	-	-	-	-
66041612 - HIGHLAND 18 GOLF COURSE	2,358,981	1,898,137	1,945,618	2,002,224	56,606
66041613 - HIGHLAND 9 GOLF COURSE	432,975	713,018	680,279	697,652	17,373
66041614 - PHALEN GOLF COURSE	2,262	-	-	-	-
66041620 - WATERGATE MARINA	28,004	36,500	36,500	66,500	30,000
66041621 - CITY HOUSE-RED RIVER KITCHEN	0	40,000	40,000	40,000	-
66041622 - MINI GOLF	-	10,000	10,000	10,000	-
66041623 - BATTLE CREEK SKI	-	103,838	105,783	108,179	2,396
66041640 - COMO LAKESIDE	11,700	200,158	200,158	70,163	(129,995)
66041650 - POOL CONCESSIONS	62,267	192,954	194,260	200,581	6,321
660952005Z - 2005 REC FACILITY DEBT SVC	-	573,750	573,750	573,750	-
Total Spending by Accounting Unit	**4,269,611**	**5,077,818**	**5,149,148**	**5,147,912**	**(1,236)**

Spending Plan by Department: Parks And Recreation

Budget Year: 2027

Fund: 760 - PARKS SUPPLY AND MAINTENANCE

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	7,507,245	8,345,517	4,733,866	5,060,804	326,938
Services	454,590	532,036	1,064,305	1,008,638	(55,667)
Materials And Supplies	244,866	499,913	189,322	201,644	12,322
Capital Outlay	45,204	22,988	22,988	22,988	-
Other Financing Uses	430,883	548,734	140,256	140,256	-
Total Spending by Major Account	**8,682,788**	**9,949,188**	**6,150,737**	**6,434,330**	**283,593**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
76041300 - PARKS AND REC INTERNAL PROJ	2,249,092	2,708,602	2,804,252	2,989,555	185,303
76041400 - COMO SHOP STOREHOUSE	560,133	664,113	1,019,520	1,047,044	27,524
76041401 - PED PROPERTY MAINTENANCE	581,088	857,600	846,735	859,871	13,136
76041402 - PARKS REC SUMMARY ABATEMENT	475,648	457,008	314,422	314,199	(223)
76041403 - CONTRACTED SERVICES	101,937	157,623	162,295	162,295	-
76041404 - REFUSE HAULING EQUIP REPLACE	175,905	251,606	251,606	217,323	(34,283)
76041405 - FORESTRY SUPPORT	4,538,985	4,852,636	751,907	844,043	92,136
Total Spending by Accounting Unit	**8,682,788**	**9,949,188**	**6,150,737**	**6,434,330**	**283,593**

Parks and Recreation Financing Reports

Financing Plan by Department: Parks And Recreation

Fund: 100 - CITY GENERAL FUND

Budget Year: 2027

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Charges For Services	856,558	1,000,644	1,000,644	1,000,644	-
Miscellaneous Revenue	53,324	89,000	89,000	89,000	-
Other Financing Sources	1,428,720	1,289,606	1,289,606	1,289,606	-
Total Financing by Major Account	**2,338,602**	**2,379,250**	**2,379,250**	**2,379,250**	**-**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
10041100 - PARKS AND REC ADMINISTRATION	57,373	68,672	68,672	68,672	-
10041102 - PARKS AND REC SUPPORT SERVICES	204,684	203,684	203,684	203,684	-
10041105 - PARKS AND REC UTILITIES	23,056	21,500	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	69,268	89,000	89,000	89,000	-
10041401 - ZOO AND CONSERVATORY HEATING	72,832	72,832	72,832	72,832	-
10041402 - PARKS GROUND MAINTENANCE	134,858	104,673	104,673	104,673	-
10041403 - PARKS PERMITS MANAGEMENT	166,997	219,100	219,100	219,100	-
10041404 - SMALL SPECIALIZED EQUIP MNCTE	43,144	40,863	40,863	40,863	-
10041405 - PARKS AND REC MNTCE SUPPORT	14,078	30,000	30,000	30,000	-
10041407 - TREE MAINTENANCE	6,689	6,689	6,689	6,689	-
10041408 - CITY PARKS TREE MAINTENANCE	244,750	-	-	-	-
10041409 - ENVIRONMENTAL PLANNING	34,803	34,803	34,803	34,803	-
10041420 - HARRIET ISLAND SUBSIDY	169,205	190,925	190,925	190,925	-
10041503 - CITYWIDE TEAM	-	100	100	100	-
10041506 - MUNI ATHLETIC PROGRAMS	10,648	25,000	25,000	25,000	-
10041610 - SKI	76,405	176,044	176,044	176,044	-
10041620 - SEASONAL SWIMNG BEACHES POOLS	469,386	534,000	534,000	534,000	-
10041625 - OXFORD INDOOR SWIMMING POOL	232,061	203,000	203,000	203,000	-

Financing Plan by Department: Parks And Recreation

Budget Year: 2027

Fund: 100 - CITY GENERAL FUND

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Total Financing by Accounting Unit	**2,338,602**	**2,379,250**	**2,379,250**	**2,379,250**	**-**

Fund: 200 - CITY GRANTS

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Intergovernmental Revenue	2,557,791	2,728,890	2,728,890	3,036,005	307,115
Charges For Services	53,381	543,809	543,809	267,785	(276,024)
Miscellaneous Revenue	2,079,204	1,912,294	2,002,694	2,842,984	840,290
Other Financing Sources	952,318	789,318	789,318	958,318	169,000
Total Financing by Major Account	**5,642,695**	**5,974,311**	**6,064,711**	**7,105,092**	**1,040,381**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
20041801 - YOUTH JOB CORP	2,138,974	2,037,958	2,037,757	2,117,921	80,164
20041810 - COMO BUS CIRCULATOR	-	125,000	125,000	125,000	-
20041815 - COMO CAMPUS GRANTS	2,617,205	1,961,198	2,051,839	2,977,841	926,002
20041822 - PARKS ENVIRONMENTAL GRANTS	372,249	516,085	516,045	745,995	229,950
20041830 - SPROCKETS	50,000	466,410	466,410	190,386	(276,024)
20041840 - RECREATION GRANTS	318,363	386,392	386,392	460,387	73,995
20041845 - ARTS AND COMMUNITY GARDENING	108,718	199,236	199,236	201,013	1,777
20041846 - GREAT RIVER PASSAGE GRANT	37,185	282,032	282,032	286,549	4,517
Total Financing by Accounting Unit	**5,642,695**	**5,974,311**	**6,064,711**	**7,105,092**	**1,040,381**

Financing Plan by Department: Parks And Recreation

Budget Year: 2027

Fund: 211 - GENERAL GOVT SPECIAL PROJECTS

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Other Financing Sources	3,166,249	4,083,811	2,480,241	11,500	(2,468,741)
Total Financing by Major Account	**3,166,249**	**4,083,811**	**2,480,241**	**11,500**	**(2,468,741)**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
21141820 - PARKS YOUTH EMPLOYMENT	3,166,249	4,083,811	2,480,241	11,500	(2,468,741)
Total Financing by Accounting Unit	**3,166,249**	**4,083,811**	**2,480,241**	**11,500**	**(2,468,741)**

Fund: 228 - CHARITABLE GAMBLING

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Taxes	-	20,000	20,000	20,000	-
Miscellaneous Revenue	196,904	-	-	-	-
Other Financing Sources	-	5,000	5,000	5,000	-
Total Financing by Major Account	**196,904**	**25,000**	**25,000**	**25,000**	**-**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
22841100 - ATHLETIC FEE ASSISTANCE	196,904	25,000	25,000	25,000	-
Total Financing by Accounting Unit	**196,904**	**25,000**	**25,000**	**25,000**	**-**

Fund: 260 - PARKS AND REC SPECIAL PROJECTS

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Intergovernmental Revenue	1,451,291	1,721,294	1,773,506	1,799,263	25,757
Charges For Services	1,826,923	3,098,145	3,169,530	3,120,142	(49,388)
Investment Earnings	1,318	-	-	-	-
Miscellaneous Revenue	99,812	154,742	145,742	145,742	-

Financing Plan by Department: Parks And Recreation

Budget Year: 2027

Fund: 260 - PARKS AND REC SPECIAL PROJECTS

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Other Financing Sources	234,082	180,341	219,728	219,728	-
Total Financing by Major Account	**3,613,426**	**5,154,522**	**5,308,506**	**5,284,875**	**(23,631)**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
26041100 - PRIVATE DONATIONS	-	10,000	1,000	1,000	-
26041105 - METZGER MEMORIAL POPS FUND	408	-	-	-	-
26041110 - SPONSORSHIPS	14,317	36,809	36,809	36,809	-
26041111 - PARKS AND REC EMPLOYEE INCENTIVE PROJECT	-	50,000	50,000	50,000	-
26041130 - REGIONAL PARK MAINTENANCE	1,451,291	1,721,294	1,773,506	1,799,263	25,757
26041402 - SKYGATE SCULPTURE MAINT FUND	910	-	-	-	-
26041403 - PARK AMENITY DONATION FUND	-	45,433	45,433	45,433	-
26041404 - SCHULTZ SCULPTURE MAINT FUND	9,511	10,000	10,000	10,000	-
26041410 - ASSESSABLE TREE REMOVALS	150,785	99,769	139,156	139,156	-
26041500 - RECREATION SERVICE MGMT	82,572	82,572	82,572	82,572	-
26041501 - SOUTH SERVICE AREA	994,625	1,257,845	456,518	453,654	(2,864)
26041502 - NORTH SERVICE AREA	197,210	477,718	507,542	486,426	(21,116)
26041505 - CITYWIDE TEAM	9,993	97,900	97,900	97,900	-
26041508 - SMORE FUN	-	-	988,822	961,484	(27,338)
26041509 - NORTHWEST SVC AREA SF	391,953	517,939	368,946	382,291	13,345
26041510 - CITYWIDE RECREATION ACTIVITIES	66,429	71,322	71,322	71,322	-
26041515 - ADAPTIVE RECREATION ACTIVITIES	31,290	56,559	51,205	51,644	439
26041520 - SENIOR RECREATION PROGRAMS	-	27,176	26,811	26,811	-
26041530 - MUNICIPAL ATHL PROG FACILIT	2,105	197,780	207,852	206,298	(1,554)
26041531 - BASEBALL ATHLETIC ASSOCIATION	156,056	176,660	-	-	-
26041532 - FOOTBALL ATHLETIC ASSOCIATION	7,611	9,500	179,500	179,500	-
26041540 - R AND A BATTING CAGES	46,060	208,246	213,612	203,312	(10,300)
26041605 - MIDWAY STADIUM	300	-	-	-	-
Total Financing by Accounting Unit	**3,613,426**	**5,154,522**	**5,308,506**	**5,284,875**	**(23,631)**

Financing Plan by Department: Parks And Recreation

Budget Year: 2027

Fund: 261 - COMO CAMPUS

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Charges For Services	1,492,362	2,326,248	2,432,003	2,594,153	162,150
Miscellaneous Revenue	2,497,992	2,602,829	2,769,505	2,835,814	66,309
Other Financing Sources	2,548,413	2,548,007	2,548,007	2,548,007	-
Total Financing by Major Account	**6,538,767**	**7,477,084**	**7,749,515**	**7,977,974**	**228,459**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
26141200 - COMO CAMPUS CONSERVATION	6,619	6,619	6,619	6,619	-
26141205 - COMO VISITOR AND ED RES CNTR	425,633	873,885	917,167	1,016,133	98,966
26141210 - COMO CAMPUS SUPPORT	2,352,622	2,733,938	2,753,603	2,771,360	17,757
26141215 - COMO CONSERVATORY SUPPORT	1,117,051	763,594	827,448	850,175	22,727
26141220 - COMO ZOO SUPPORT	833,017	952,806	1,001,404	1,013,869	12,465
26141225 - ZOO ANIMAL FUND	16,744	30,292	29,557	29,557	-
26141230 - ZOO CONSERVATORY EDUC PROG	359,166	558,220	583,239	611,281	28,042
26141240 - COMO VOLUNTEER SVCS	192,618	227,931	237,471	250,831	13,360
26141242 - COMO CAMPUS MAINTENANCE	611,666	720,345	738,576	782,523	43,947
26141244 - COMO RENTALS	377,826	294,632	329,682	339,861	10,179
26141246 - COMO MARKETING	245,805	314,822	324,749	305,765	(18,984)
Total Financing by Accounting Unit	**6,538,767**	**7,477,084**	**7,749,515**	**7,977,974**	**228,459**

Financing Plan by Department: Parks And Recreation

Budget Year: 2027

Fund: 262 - PARKLAND REPLACEMENT

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Charges For Services	5,010	-	-	-	-
Investment Earnings	75,147	-	-	-	-
Miscellaneous Revenue	145,982	200,000	200,000	200,000	-
Total Financing by Major Account	**226,139**	**200,000**	**200,000**	**200,000**	**-**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
26241100 - PARK LAND REPLACEMENT	5,934	200,000	200,000	200,000	-
26241101 - DIST 1 BATTLE CREEK HIGHWOOD	7,838	-	-	-	-
26241102 - DIST 2 THE GREATER EAST SIDE	2,415	-	-	-	-
26241103 - DIST 3 WEST SIDE CITIZENS ORG	8,819	-	-	-	-
26241104 - DIST 4 DAYTONS BLUFF	14,430	-	-	-	-
26241105 - DIST 5 PAYNE PHALEN PLNG CNCL	4,620	-	-	-	-
26241106 - DIST 6 PLANNING COUNCIL	2,536	-	-	-	-
26241107 - DIST 7 PLANNING COUNCIL	1	-	-	-	-
26241108 - DIST 8 SUMMIT UNIVERSITY	4,244	-	-	-	-
26241109 - DIST 9 FORT ROAD W 7TH	15,500	-	-	-	-
26241110 - DIST 10 COMO PARK	186	-	-	-	-
26241111 - DIST 11 HAMLINE MIDWAY	2,614	-	-	-	-
26241112 - DIST 12 ST ANTHONY PARK	16,036	-	-	-	-
26241113 - DIST 13 LEXINGTON HAMLINE	46,639	-	-	-	-
26241114 - DIST 14 MACALESTER GROVELAND	8,364	-	-	-	-
26241115 - DIST 15 HIGHLAND PARK	11,318	-	-	-	-
26241116 - DIST 16 SUMMIT HILL ASSOC	2,382	-	-	-	-
26241117 - DIST 17 CAPITAL RIVER COUNCIL	72,265	-	-	-	-
Total Financing by Accounting Unit	**226,139**	**200,000**	**200,000**	**200,000**	**-**

Financing Plan by Department: Parks And Recreation

Budget Year: 2027

Fund: 263 - LOWERTOWN BALLPARK

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Charges For Services	-	313,260	313,260	313,260	-
Investment Earnings	21,294	-	-	-	-
Miscellaneous Revenue	347,127	542,500	542,500	342,500	(200,000)
Other Financing Sources	54,526	168,840	168,840	54,526	(114,314)
Total Financing by Major Account	**422,947**	**1,024,600**	**1,024,600**	**710,286**	**(314,314)**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
26341605 - BALLPARK OPERATIONS	422,947	1,024,600	1,024,600	710,286	(314,314)
Total Financing by Accounting Unit	**422,947**	**1,024,600**	**1,024,600**	**710,286**	**(314,314)**

Fund: 560 - PARKS MEMORIALS

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Investment Earnings	1,991	2,000	2,000	2,000	-
Total Financing by Major Account	**1,991**	**2,000**	**2,000**	**2,000**	**-**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
56041200 - JAPANESE GARDEN	1,672	1,700	1,700	1,700	-
56041201 - HILLER LOIS HOFFMAN MEMORIAL	319	300	300	300	-
Total Financing by Accounting Unit	**1,991**	**2,000**	**2,000**	**2,000**	**-**

Financing Plan by Department: Parks And Recreation

Budget Year: 2027

Fund: 645 - RECYCLING AND ORGANIZED TRASH

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Other Financing Sources	-	-	403,382	-	(403,382)
Total Financing by Major Account	**-**	**-**	**403,382**	**-**	**(403,382)**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
64541490 - PARKS RECYCLING AND SOLID WASTE	-	-	403,382	-	(403,382)
Total Financing by Accounting Unit	**-**	**-**	**403,382**	**-**	**(403,382)**

Financing Plan by Department: Parks And Recreation

Budget Year: 2027

Fund: 660 - PARKS SPECIAL SERVICES

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Charges For Services	4,159,384	4,275,201	4,346,531	4,345,295	(1,236)
Miscellaneous Revenue	29,272	50,000	50,000	50,000	-
Other Financing Sources	401,698	752,617	752,617	752,617	-
Total Financing by Major Account	**4,590,354**	**5,077,818**	**5,149,148**	**5,147,912**	**(1,236)**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
66041410 - CITYWIDE SPECIAL EVENTS	664,631	680,661	691,429	707,492	16,063
66041600 - PARKS SPECIAL SERVICES ADMIN	272,393	333,974	368,350	368,350	-
66041610 - GOLF ADMINISTRATION	377,608	294,828	303,021	303,021	-
66041612 - HIGHLAND 18 GOLF COURSE	2,347,040	1,898,137	1,945,618	2,002,224	56,606
66041613 - HIGHLAND 9 GOLF COURSE	618,638	713,018	680,279	697,652	17,373
66041620 - WATERGATE MARINA	45,476	36,500	36,500	66,500	30,000
66041621 - CITY HOUSE-RED RIVER KITCHEN	116,698	40,000	40,000	40,000	-
66041622 - MINI GOLF	-	10,000	10,000	10,000	-
66041623 - BATTLE CREEK SKI	6,451	103,838	105,783	108,179	2,396
66041640 - COMO LAKESIDE	141,383	200,158	200,158	70,163	(129,995)
66041650 - POOL CONCESSIONS	35	192,954	194,260	200,581	6,321
660952005Z - 2005 REC FACILITY DEBT SVC	-	573,750	573,750	573,750	-
Total Financing by Accounting Unit	**4,590,354**	**5,077,818**	**5,149,148**	**5,147,912**	**(1,236)**

Financing Plan by Department: Parks And Recreation

Budget Year: 2027

Fund: 760 - PARKS SUPPLY AND MAINTENANCE

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Charges For Services	7,821,163	9,877,645	6,079,193	6,362,786	283,593
Miscellaneous Revenue	108,605	71,544	71,544	71,544	-
Total Financing by Major Account	**7,929,768**	**9,949,189**	**6,150,737**	**6,434,330**	**283,593**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
76041300 - PARKS AND REC INTERNAL PROJ	2,104,726	2,708,602	2,804,252	2,989,555	185,303
76041400 - COMO SHOP STOREHOUSE	397,729	664,113	1,019,520	1,047,044	27,524
76041401 - PED PROPERTY MAINTENANCE	221,831	857,600	846,735	859,871	13,136
76041402 - PARKS REC SUMMARY ABATEMENT	544,398	457,008	314,422	314,199	(223)
76041403 - CONTRACTED SERVICES	124,506	157,623	162,295	162,295	-
76041404 - REFUSE HAULING EQUIP REPLACE	121,338	251,606	251,606	217,323	(34,283)
76041405 - FORESTRY SUPPORT	4,415,240	4,852,636	751,907	844,043	92,136
Total Financing by Accounting Unit	**7,929,768**	**9,949,189**	**6,150,737**	**6,434,330**	**283,593**