



# D 2026-32

# Revenue Study Report

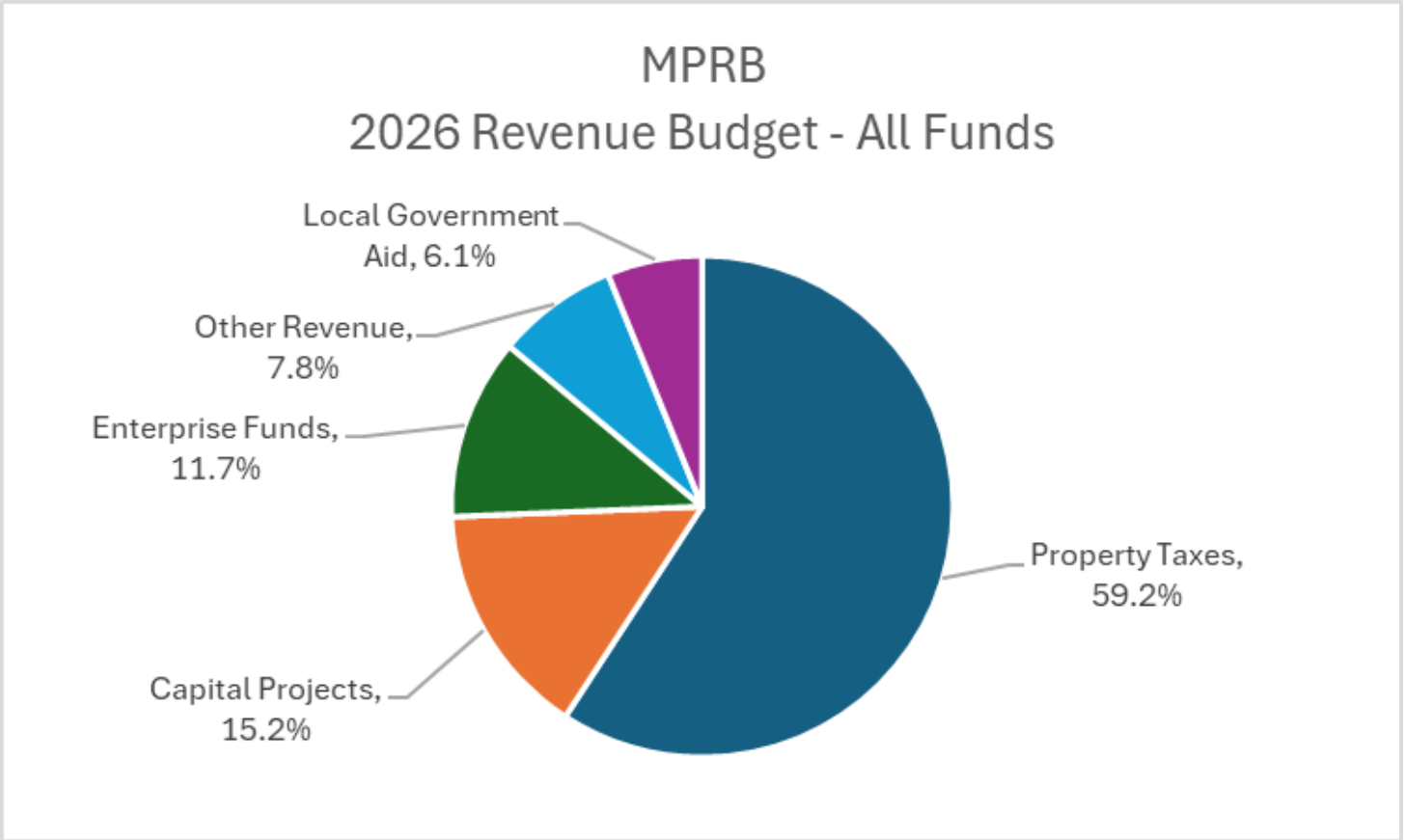


# Revenue Budget – All Funds

[www.minneapolisparcs.org/budget](http://www.minneapolisparcs.org/budget)



Revenues	2026 Budget
Property Taxes	\$93,057,588
Capital Projects	23,833,904
Enterprise Funds	18,380,619
Other Revenue	12,316,462
Local Government Aid	9,638,892
<b>Total Revenues</b>	<b>\$157,227,465</b>

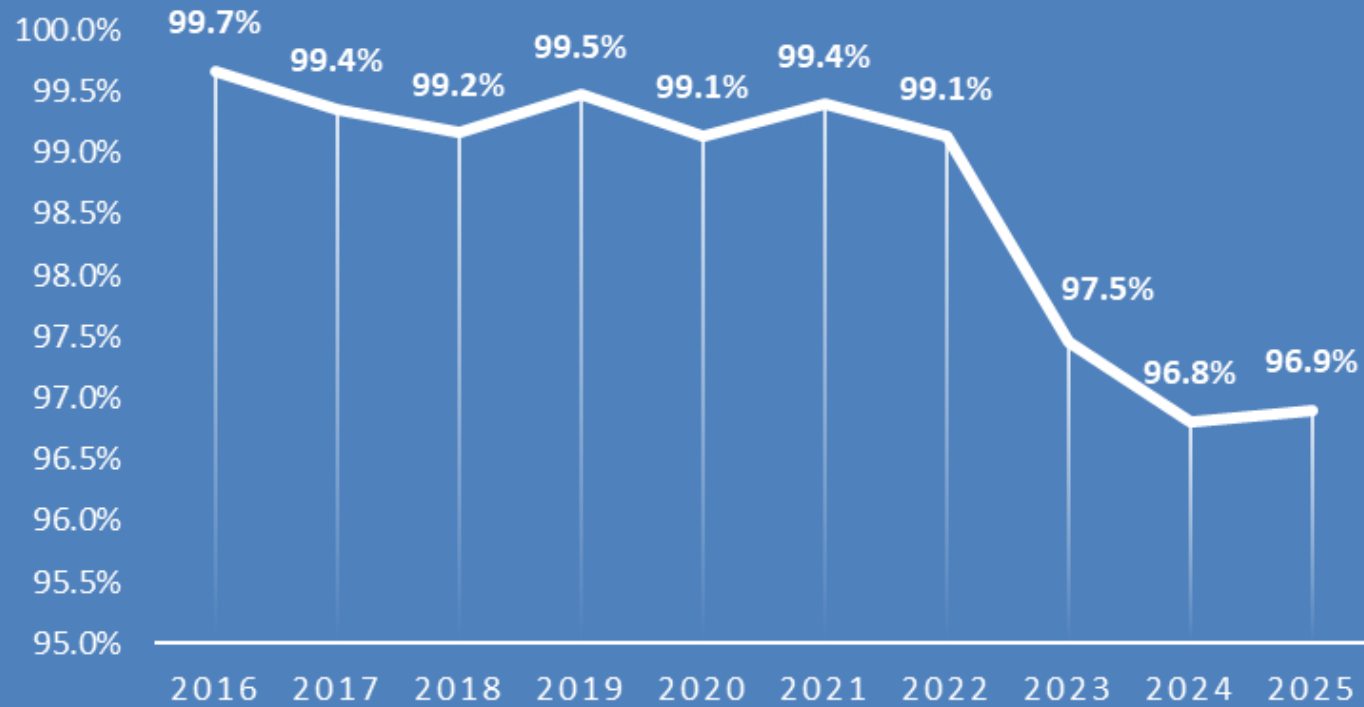


# General Fund Property Tax

[www.minneapolisparcs.org/budget](http://www.minneapolisparcs.org/budget)



## MPRB PROPERTY TAX COLLECTION RATE



	% Budgeted	% Collected	Under Budget
2023	99%	97.5%	(1,206,820)
2024	99%	96.8%	(1,809,592)
2025	98.5%	96.9%	(1,399,378)



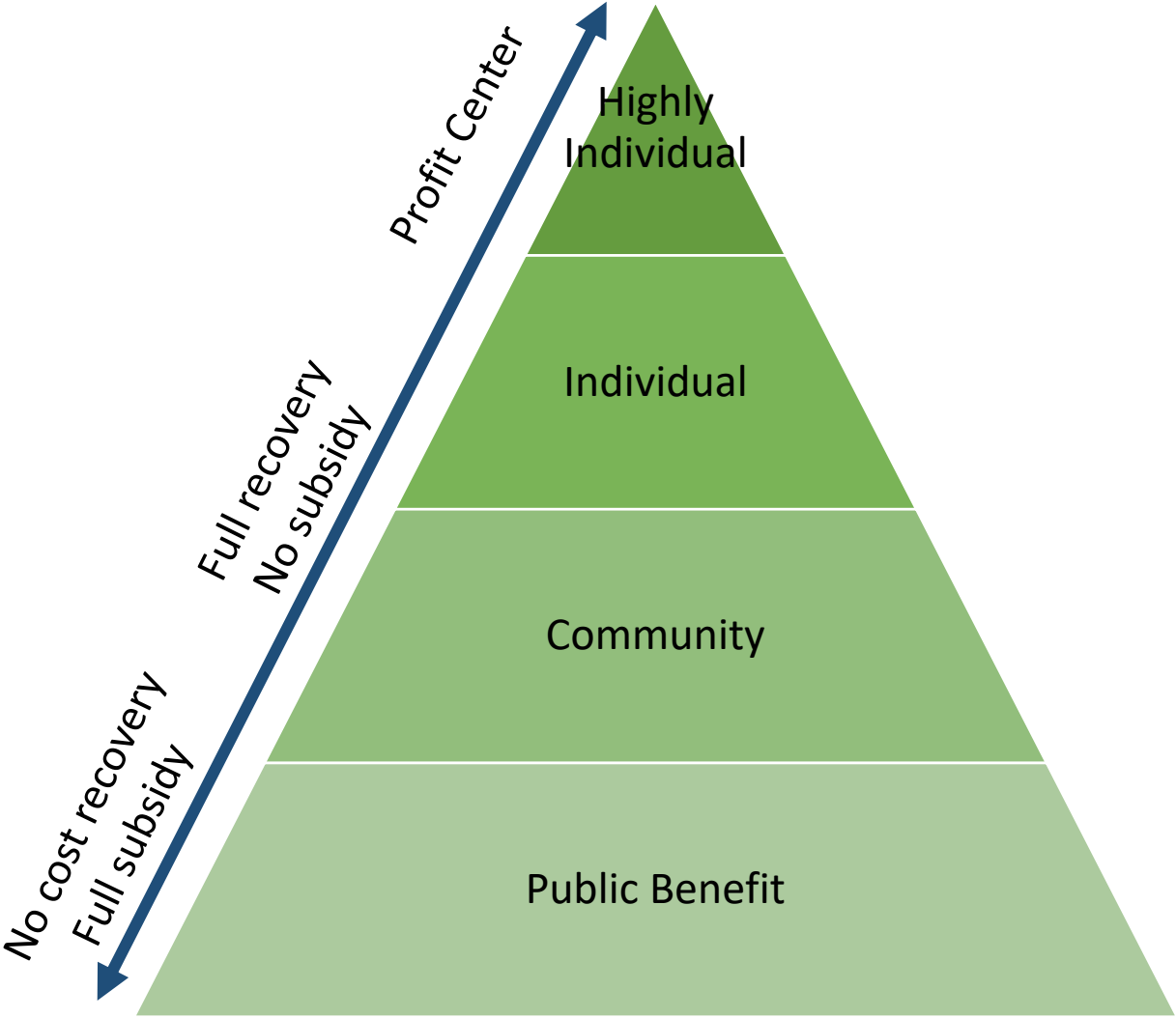
# Other Revenue

[www.minneapolisparcs.org/budget](http://www.minneapolisparcs.org/budget)



# Revenue Discussion

[www.minneapolisparcs.org/budget](http://www.minneapolisparcs.org/budget)





## Which is in Enterprise Fund?

- Athletic Fields
- Waterparks
- Picnic Shelters
- Movies and Music Series
- All Fee-based Activities
- Dog Parks
- Kayak/Canoe Racks
- Buoys
- Permits - Recreation
- Golf
- Concessions
- Water Works
- Sculpture Garden
- Parking
- Ice Arenas
- Permits – Citywide



- Established 2025

## **Charge:**

- Identify \$1 million in new revenue annually for the next three years (NET revenue, after expenses) - \$3 million total

## **Parameters:**

- Mindful of Enterprise and General Fund commitments and needs, but the \$1 million needs to benefit the General Fund
- Doable in the timeframe allotted

## **Members:**

- Kristina Anderson, Shane Stenzel, Keith Beitz, Jack Bartsh, Nicole Hernandez, Steve Thompson, Dan Jacobson, Peter Hamma, Jamie Neldner, Chris McMaster, Abby Schrader, Katie Deneson, Juli Wiseman



## Fees

[www.minneapolisparcs.org/budget](http://www.minneapolisparcs.org/budget)



- Program Fees
  - Increase fees utilizing benchmark data
  - Establish Senior program fee & discount model like youth
  - Expand programs
  - Sports skills development programming
- Field Rentals – increase fees
- Add Canoe racks



**Minneapolis**  
Park & Recreation Board

# City-Wide Youth & 55+ Program Fee Discount Structure Recreation Center

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**Nicole Hernandez**  
Assistant Superintendent- Recreation

**Newmann Thomas**  
Director of Recreation Centers & Youth Programs

**Steve Thompson**  
Recreation Citywide Manager



# Rationale

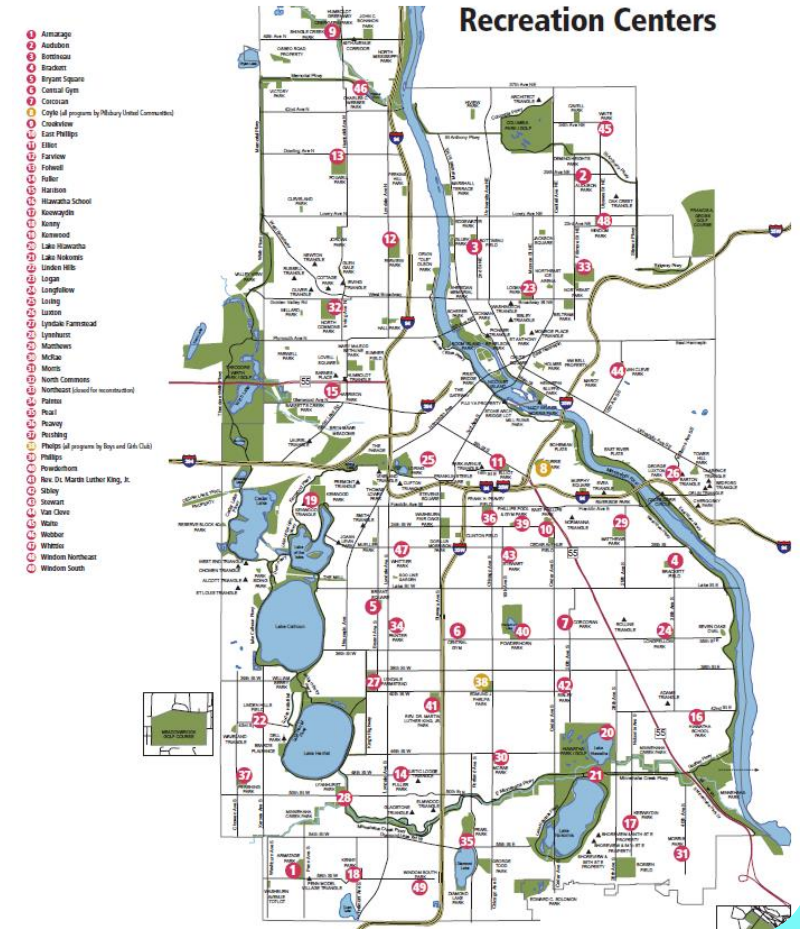


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Eliminating assumptions that certain areas of the city aren't able or willing to pay, based on where they live.

Areas of concentrated poverty can change over time, with some neighborhoods transitioning out of high poverty levels while others may become newly concentrated with poverty.

The discounted fee structure is designed to not only relieve financial barriers for areas of concentrated poverty, but help families city-wide.



# Goals

Implement a new city-wide strategy to replace the previous program fee options:

- Free Program Sites
- Fee Assistance
- Scholarships



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**Increase  
Access**

**Boost  
Participation**

**Improve  
Financial  
Sustainability**

# Fee Assistance Application



### Fee Assistance Application

Head of Household	Phone
Street Address	City Minnesota Zip Code
Email Address	<input type="checkbox"/> Check your preferred method of contact <input type="checkbox"/> Phone <input type="checkbox"/> Email <input type="checkbox"/> U.S. Mail
Recreation Center Receiving Application	<input type="checkbox"/> Check what the fee assistance is for <input type="checkbox"/> First Childcare program (not eligible for full scholarship program) <input type="checkbox"/> Recreation Program What is the fee for the activity?
Name of activity you want to register for:	

In accordance with the Minnesota Government Data Practices Act, the recreation staff of the Minnepolis Park and Recreation Board hereby informs you that the personal information we are requesting of you and/or your children on this form is considered private. Private data is available to you and to Minnepolis Park and Recreation Board staff who need to have this information to administer the program – not to the public.

Complete the table and include all dependent family members, and 55+ adults (eligible for scholarship) living in the house.

First and Last Name	Age - if under 18


- List the gross household annual income (income before taxes) include all current income (employment, pension, retirement, Social Security, child support, alimony etc.)
- Attach copies of income verification.

Signature: I certify that all the above information is true and correct, and that all income is reported. I understand that this information is being given freely by me for the receipt of MP&RB fee assistance. I understand that MP&RB staff may verify this information and that deliberate misrepresentation above may result in cancellation of fee waiver and registration. I understand it is my responsibility to block out my Social Security Number prior to submitting my verification.

Applicant signature \_\_\_\_\_ Date \_\_\_\_\_

Date Received _____	Residency Proved _____	OFFICE USE ONLY
Check: _____	Recommendation to accept full waiver _____	Recommendation to accept half waiver _____
Staff Signature _____	Denied based on income _____	Denied based on no verification _____
MP&RB Manager Signature _____	Date _____	Date _____

# Tax Documents



**1040X Amended** Department of the Treasury - Internal Revenue Service

This return is for calendar year, or fiscal year ended, \_\_\_\_\_

**A** If the address shown above is different from that shown on your last return filed with the IRS, would you like us to change it in our records?  Yes  No

**B** Filing status. Be sure to complete this line. Note: You cannot change from joint to separate returns after the due date.

On original return:  Single  Married filing jointly  Married filing separately  Head of household  Qualifying widower

On this return:  Single  Married filing jointly  Married filing separately  Head of household  Qualifying widower

If the qualifying person is a child but not your dependent, see page 3 of the instructions.

Use Part III on the back to explain any changes.

Income and Deductions (see instructions)	A. Original amount of net earnings adjusted (see page 3)	B. Net change - amount of increase or decrease explain in Part III	C. Correct amount
1 Adjusted gross income (see page 3)	1	2	3
2 Refined deductions or standard deduction (see page 3)	2	3	3
3 Subtract line 2 from line 1	3	4	4
4 Exemptions. If changing, fill in Parts I and II on the back (see page 4)	4	5	5
5 Taxable income. Subtract line 4 from line 3	5	6	6
6 Tax (see page 5). Method used in col. C _____	6	7	7
7 Credits (see page 5)	7	8	8
8 Subtract line 7 from line 6. Enter the result but not less than zero	8	9	9
9 Other taxes (see page 5)	9	10	10
10 Total tax. Add lines 8 and 9	10	11	11
11 Federal income tax withheld and excess social security and tier 1 RRITA tax withheld. If changing, see page 5	11	12	12
12 Estimated tax payments, including amount applied from prior year's return	12	13	13
13 Earned income credit (EIC)	13	14	14
14 Additional child tax credit from Form 8812	14	15	15
15 Credits. Federal telephone excise tax or from Forms 2439, 4136, or 8865	15	16	16
16 Amount paid with request for extension of time to file (see page 5)	16	17	17
17 Amount of tax paid with original return plus additional tax paid after it was filed	17	18	18
18 Total payments. Add lines 11 through 17 in column C	18	19	19
19 Overpayment, if any, as shown on original return or as previously adjusted by the IRS	19	20	20
20 Subtract line 19 from line 18 (see page 6)	20	21	21
21 Amount you owe. If line 10, column C, is more than line 20, enter the difference and see page 6	21	22	22
22 If line 10, column C, is less than line 20, enter the difference	22	23	23
23 Amount of line 22 you want refunded to you	23	24	24
24 Amount of line 22 you want applied to your estimated tax	24	25	25

**Sign Here** I am the preparer of this return. I declare that I have filed an original return and that I have prepared this amended return, including accompanying schedules and statements, and all the information shown here on this amended return, and the information on the original return, correctly and completely. I am not a preparer of this return for another person.

Your signature \_\_\_\_\_ Date \_\_\_\_\_

Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_

Preparer's name (do not use "CPA" or "EA" titles, unless you are a CPA or EA) \_\_\_\_\_

Preparer's EIN or PFIN \_\_\_\_\_

Preparer's address (street, city, state, and ZIP code) \_\_\_\_\_

Form 1040X (Rev. 2/2015)

# Paystubs

EMPLOYEE NAME	SSN	EMPLOYEE ID	CHECK NO.	PAY PERIOD	PAY DATE	
Sample Employee Name	1234	DC092823	456789	12/2/2023 - 12/9/2023	12/10/2023	
<b>INCOME</b>	<b>RATE</b>	<b>HOURS</b>	<b>CURRENT TOTAL</b>	<b>DEDUCTIONS</b>	<b>CURRENT TOTAL</b>	<b>YEAR-TO-DATE</b>
GROSS WAGES	36.00	40.00	1,520.00	FICA MED TAX	22.04	1,079.96
				FICA SS TAX	94.24	4,617.76
				FED TAX	185.36	9,092.44
				VA ST TAX	76.04	3,725.96
<b>YTD GROSS</b>	<b>YTD DEDUCTIONS</b>	<b>YTD NET PAY</b>	<b>CURRENT TOTAL</b>	<b>CURRENT DEDUCTIONS</b>	<b>NET PAY</b>	
74,480.00	18,516.12	55,963.88	1,520.00	377.88	1,142.12	

# Letter of Consideration

October 4, 20XX

James R. Murray  
Secretary of the Rhodes Committee Selection for Montana  
Cotton Murray Thibault LLP  
1001 Fourth Avenue  
Suite 4000  
Seattle, Washington 98154-1007

Re: Letter of Approval for \_\_\_\_\_

Dear Mr. Murray:

I write on behalf of \_\_\_\_\_ application for a Rhodes Scholarship. I believe \_\_\_\_\_ to be an exemplary student-scholar as well as a person of tremendous character with significant leadership skills.

I heard of \_\_\_\_\_ before I met her. A top student of mine and Truman English came into my office and announced that she had won the new Truman English – a first-year woman who would fall of energy for leading the Students for a Choice organization. The young woman I encountered in my American Politics class that next semester was, in fact, quite remarkable for her studies and a solid, conscientious student. Full of questions, \_\_\_\_\_ regularly participated in class discussions and probed the materials with a rest far hearing. In her first year, however, I was more struck by her openness to the world than her analytic ability.

What happened over the next two years was rather astounding from my perspective and a lesson to me not to underestimate any student. \_\_\_\_\_ will have a refreshing wide-eyed quality about her but she is now more fully self-possessed and has a command of analytic reasoning that places her in the top 1% of the students I have encountered here at Williams. Her enthusiasm and energy have been matched over the years with a discipline that is remarkable in someone her age. This discipline is not about study habits, though I would note that she always seems to be ahead of schedule, training in assignments early and working on projects weeks and months in advance. Her discipline is consistent in her being.

As evidence of this discipline, I offer her engagement with me. While \_\_\_\_\_ did not receive the top grade in my American Politics class and generally felt that she did not perform terribly well, she continued to seek out my advice and feedback. Although the same on to similar performance in other classes with other professors, she sought me out on policy questions, asked for summer reading recommendations and generally kept a running dialogue with me. In fact, as I have watched her progress over the last three years, I met with amazement her ability to handle criticism and to grow and learn from it. Where other students turn defensive, \_\_\_\_\_ makes it absorbing other perspectives and viewpoints, absorbing ideas, adjusting her conclusions as necessary. She is undaunted her property reflexive, a combination that speaks volumes, I believe, about her abilities as a scholar and a leader. This past summer \_\_\_\_\_ engaged me in an email discussion about poverty and welfare issues, reading extensively on her own and asking me for more – more to read and more to think about.

This semester \_\_\_\_\_ is enrolled in two of my courses. Topics in Public Policy examines a number of case studies including tax policy, environmental policy, education and housing and asks students to evaluate different theories about the policy problems based upon these cases. This is a difficult course because it requires that students give policy specifics; they have to know why, for example, certain

# Previous Fee Assistance Requirements

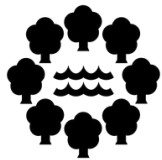


# New Participant Registration Process

Select a  
youth or 55+  
program at  
**ANY**  
Recreation  
Center location

Select full price  
or one of the  
discount options  
that aligns  
with household  
income

Proceed to  
checkout and  
enjoy MPRB  
programs!



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# Suggested Discount Chart



## MPRB Youth Program Discount Fee Qualification Chart

Household Size	Yearly Household Income More than 200% of Federal Poverty Guidelines**	Yearly Household Income 175% - 200% of Federal Poverty Guidelines**	Yearly Household Income 150% - 175% of Federal Poverty Guidelines**	Yearly Household Income 125% - 150% of Federal Poverty Guidelines**	Yearly Household Income Less than 125% of Federal Poverty Guidelines**
2	More than \$42,300	\$37,012-\$42,300	\$31,725-\$37,012	\$26,437-\$31,725	Less than \$26,437
3	More than \$53,300	\$46,637-\$53,300	\$39,975-\$46,637	\$33,312-\$39,975	Less than \$33,312
4	More than \$64,300	\$56,262-\$64,300	\$48,225-\$56,262	\$40,187-\$48,225	Less than \$40,187
5	More than \$75,300	\$65,887-\$75,300	\$56,475-\$65,887	\$47,062-\$56,475	Less than \$47,062
6	More than \$86,300	\$75,512-\$86,300	\$64,725-\$75,512	\$53,937-\$64,725	Less than \$53,937
7	More than \$97,300	\$85,137-\$97,300	\$72,975-\$85,137	\$60,812-\$72,975	Less than \$60,812
8	More than \$108,300	\$94,762-\$108,300	\$81,225-\$94,762	\$67,687-\$81,225	Less than \$67,687
9+	Add \$11,000 for each additional family member	Add \$11,000 for each additional family member	Add \$9,625 for each additional family member	Add \$8,250 for each additional family member	Add \$6,875 for each additional family member
<b>Discount %</b>	<b>0%</b>	<b>25%</b>	<b>50%</b>	<b>75%</b>	<b>100%</b>

\* Household as listed on 2024 Tax Documentation

\*\* According to 2025 Federal Poverty Guidelines

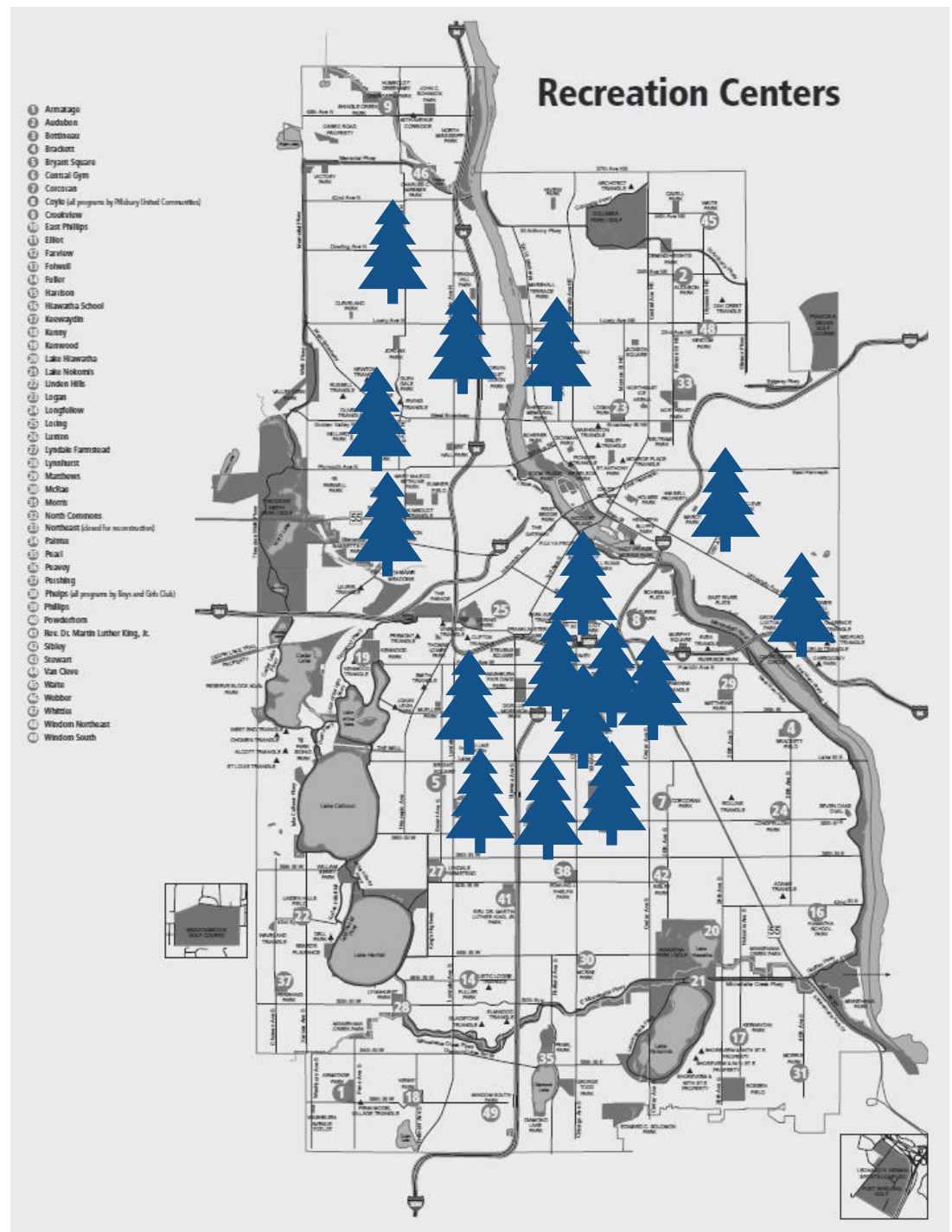


# 2024

## 17 Rec Centers Offered FREE Youth Programs



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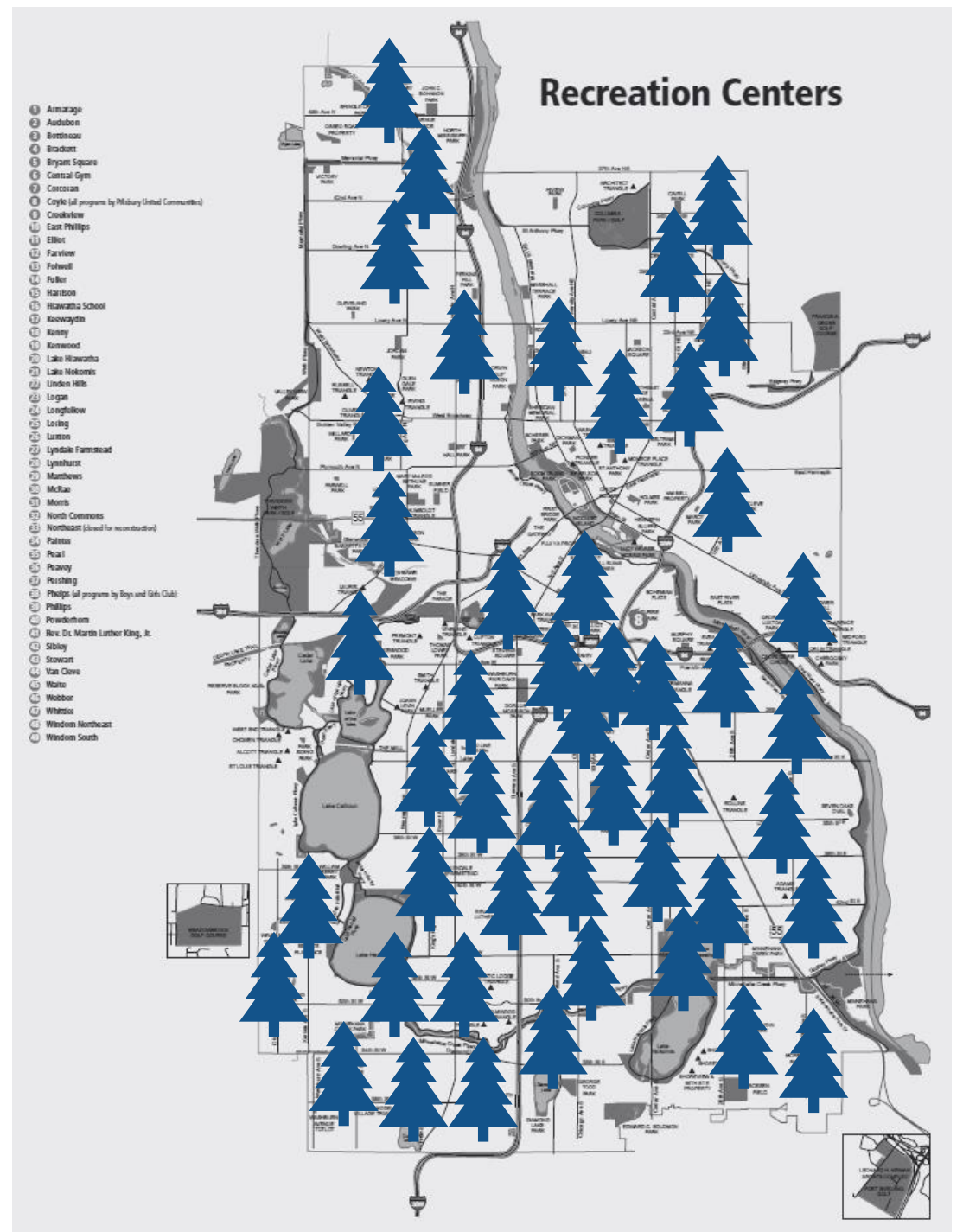


# 2025-

# 47 Rec Centers Now Offer Youth Programs with Discounted Fee Options



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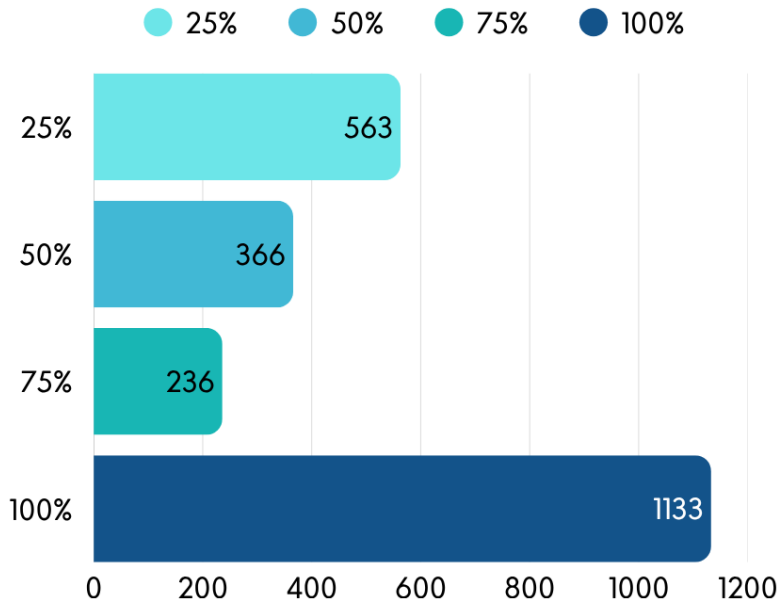




# 01

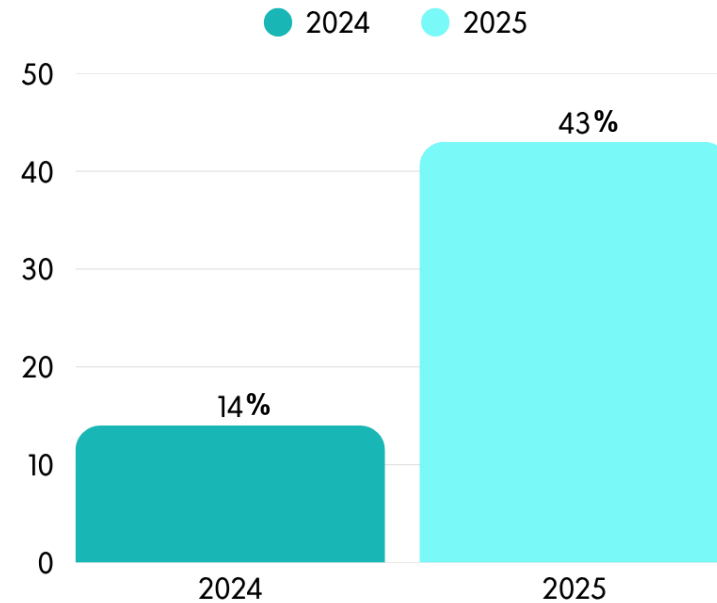
# Increase Access

### Number of Participants per Discount



As a result, the total number of unique participants that chose a discounted program fee citywide was 2,998. This demonstrates the need for discounted programs across all locations.

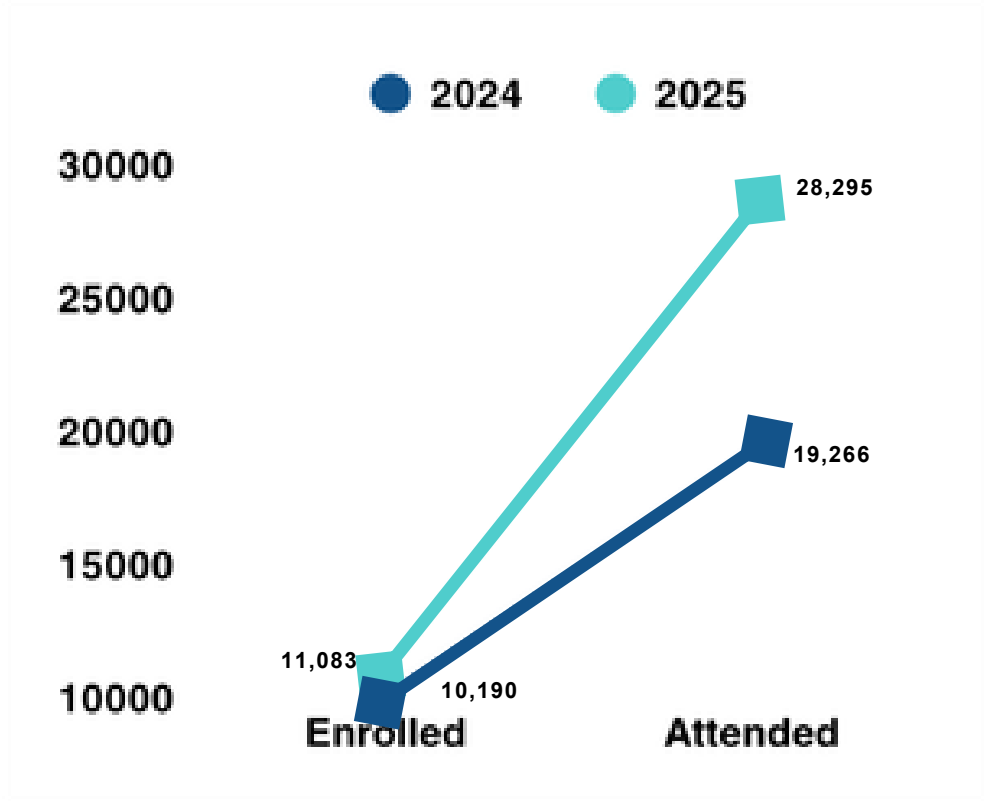
### Percentage of Discounted Fees



As a result, the share of program fees discounted increased from 14% to 43% citywide, reflecting families' ability to select the discount level that best matched their financial situation.

# 02 Boost Participation

## Participation Data

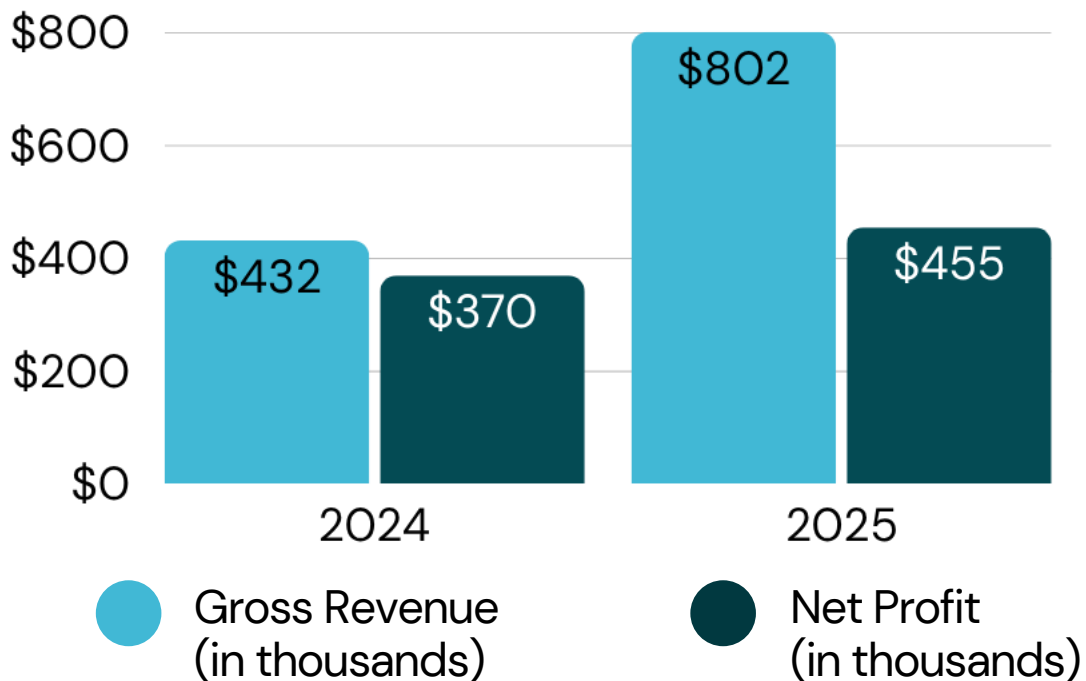


By reducing both geographic and financial barriers to participation, MPRB also saw a significant increase in youth engagement across the city. Compared to 2024, enrollments increased by nearly 1,000 participants, and total days attended rose by approximately 9,000, demonstrating that expanded access translated directly into higher participation and sustained program involvement.

# 03

# Improve Financial Sustainability

## Revenue Data



From a financial perspective, the model proved viable even with increased discounts. Between 2024 and 2025, youth programs experienced a \$370,000 increase in gross revenue and an \$85,000 increase in net revenue, indicating that expanding access and participation strengthened overall financial performance rather than diminishing it.

**Due to the early success of the citywide discounted fee structure in expanding access and participation in youth programs, the previous Board requested our team to extend the same model to 55+ programs to increase engagement and reduce barriers for this target population as well.**

**New for 2026**





## Sponsorships/Naming/ Advertising

[www.minneapolisparcs.org/budget](http://www.minneapolisparcs.org/budget)



- Highest potential for revenue generation
- Goal – enhance organization wide efforts
- Met with experts in the field doing this work
- Develop structure for successful implementation
  - Sponsorship position added in 2026
  - Sponsorship work team established
  - Identify assets, programs, and packages that have value



## Enhance User Experience

[www.minneapolisparcs.org/budget](http://www.minneapolisparcs.org/budget)



- Vendor Agreements/Concessions
  - Wheel Fun expansion
  - Food Trucks – semi-permanent locations with seating
  - Parks on Tap



## Enhance User Experience Parks on Tap

[www.minneapolisparcs.org/budget](http://www.minneapolisparcs.org/budget)



- **WHAT IS IT?**
- **CURRENT ORDINANCES AND POLICIES**



## WHAT IS PARKS ON TAP

- Traveling Park Beer Garden concept in Philadelphia/Milwaukee
  - 10 Years, 30,000 participants yearly
- Week by Week traveling to new location
- Includes food and beverage
- Includes Programming and Performances helped planned by each neighborhood





## CURRENT ORDINANCES AND POLICIES

- Current Liquor Laws impact costs
- Legislation change





## Parking

[www.minneapolisparcs.org/budget](http://www.minneapolisparcs.org/budget)



- Expand event pricing
- Paid parking at Neiman
- Using pricing to encourage turnover at Minnehaha Regional Park
- Pilot digital lot management



## Billboards and Kiosks

[www.minneapolisparcs.org/budget](http://www.minneapolisparcs.org/budget)



- **WHAT ARE IMPACTS**
- **CURRENT ORDINANCES AND POLICIES**
- **REVENUE VS COST**
- **COMPARABLE CITIES**
- **RECOMMENDATIONS & LOCATIONS**



## PHYSICAL IMPACTS TO PARK

- Small Base 6ft x 6ft
- Entire build done off-site and brought in and put up within a week
- History of being alongside parks in other cities
- Brightness is regulated to reduce glare





## CURRENT ORDINANCES AND POLICIES

- Main challenges will be the zoning designation and permitting authority
- Process has become more strict - Zoning restrictions (commercial, industrial, etc.)
- MNDOT permitting requirements and the City of Minneapolis zoning ordinances:
  - MNDOT billboard statutes and permits:  
<https://www.dot.state.mn.us/roadsides/billboards/>
  - Minneapolis Sign ordinance:  
[https://library.municode.com/mn/minneapolis/codes/code\\_of\\_ordinances?nodeId=MICOOR\\_TIT20ZOCO\\_CH560SI](https://library.municode.com/mn/minneapolis/codes/code_of_ordinances?nodeId=MICOOR_TIT20ZOCO_CH560SI)



## **COSTS & REVENUE**

- Capital expenses covered
- Standard 15-20 year contract
- Shared revenue stream
  - Example Agreement – \$70,000-90,000 flat rate rental per year per billboard sign
  - 20 hours per month of advertising on the billboard for the Park Board



## City of Blaine Example -

<b>CITY OF BLAINE, MINNESOTA</b>									
<b>PARKS &amp; TRAILS IMPROVEMENTS FUND - 402</b>									
<b>2024 Budget</b>									
	2021	2022	2023	2024	2025	2026	2027	2028	
	Actual	Actual	Adopted	Proposed					
<b>Beginning Balance</b>	\$ 184,280	\$ 180,095	\$ 267,542	\$ 208,642	\$ (298,058)	\$ (259,258)	\$ (214,758)	\$ (224,458)	
<b>Revenues</b>									
Tax Levy	350,070	347,866	500,000	-	500,000	500,000	500,000	500,000	
Billboard Revenue	172,997	177,390	178,000	183,300	188,800	194,500	200,300	206,300	
Interest earnings	(1,771)	(13,999)	1,900	-	-	-	-	-	
Transfer In*	-	-	-	-	-	-	-	-	
<b>Total Revenues</b>	<b>\$ 521,296</b>	<b>\$ 511,257</b>	<b>\$ 679,900</b>	<b>\$ 183,300</b>	<b>\$ 688,800</b>	<b>\$ 694,500</b>	<b>\$ 700,300</b>	<b>\$ 706,300</b>	
<b>Expenses</b>									
Capital Improvements-Current Yr. Appropriations	507,571	423,810	728,000	690,000	650,000	650,000	710,000	650,000	
Capital Improvements-Prior Yr. Appropriations	-	-	10,800	-	-	-	-	-	
<b>Total Expenses</b>	<b>\$ 525,481</b>	<b>\$ 423,810</b>	<b>\$ 738,800</b>	<b>\$ 690,000</b>	<b>\$ 650,000</b>	<b>\$ 650,000</b>	<b>\$ 710,000</b>	<b>\$ 650,000</b>	
Increase (Decrease) in Reserve	(4,185)	87,447	(58,900)	(506,700)	38,800	44,500	(9,700)	56,300	
<b>Ending Balance</b>	<b>\$ 180,095</b>	<b>\$ 267,542</b>	<b>\$ 208,642</b>	<b>\$ (298,058)</b>	<b>\$ (259,258)</b>	<b>\$ (214,758)</b>	<b>\$ (224,458)</b>	<b>\$ (168,158)</b>	

\* 2024 transfer in amount is dependent on council approval of a transfer from the Strategic Priorities Fund



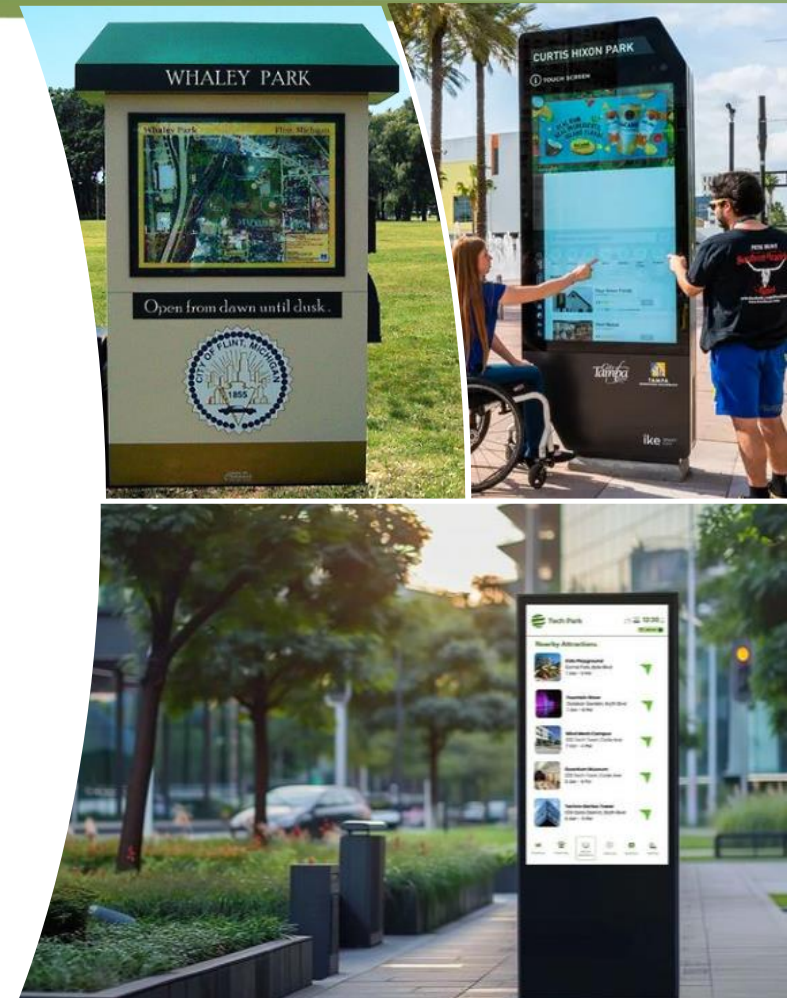
## Parade Ice Garden – Along I-394





## DIGITAL KIOSKS

- Digital Wayfinding Kiosks
- The Downtown Seattle Association will deploy the first 30 in the downtown core and expects to collect \$1.1 million a year from the kiosks
- This comes at no cost to the city





## Revenue Team

[www.minneapolisparcs.org/budget](http://www.minneapolisparcs.org/budget)



- Revenue Team continues its work
  - Ensure successful implementation of ideas built into the 2026 budget
  - Continue to develop new ideas for next two-year budget cycle
- What to expect- 2027-2028 Budget
  - Sponsorships
  - Billboards and Kiosks continue exploration
  - Fees
    - Benchmark
    - Expansion
    - New
  - New revenue ideas



# Questions?

