

2010 Annual Budget



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Minneapolis Park and Recreation Board Commissioners



Tom Nordyke, President
Commissioner At Large



Mary Merrill Anderson, Vice President
Commissioner At Large



Walt Dziedzic
Commissioner District 1



Jon Olson
Commissioner District 2



Scott Vreeland
Commissioner District 3



Tracy Nordstrom
Commissioner District 4



Carol Kummer
Commissioner District 5



Bob Fine
Commissioner District 6



M. Annie Young
Commissioner At Large

2010 Commissioners-Elect

Liz Wielinski - Commissioner District 1, Anita Tabb - Commissioner District 4, Brad Bourn - Commissioner District 6,
John Erwin - Commissioner At Large



Minneapolis Park and Recreation Board Management Staff

Board of Commissioners

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Commissioner District 6

John Erwin
Commissioner At Large

Management Staff

Jon Gurban
Superintendent

Michael P. Schmidt
General Manager

Don Siggelkow
General Manager

District Managers

Paul Hokeness
Lakes District Manager

Obie Kipper Jr.
Minnehaha District Manager

Cordell "Corky" Wiseman
River District Manager

Department Directors

Karen Robinson
Director of Administrative Services

Richard Mammen
Director of Community Recreation Services

Deb Pilger
Director of Environmental & Field Services

Ralph Sievert
Director of Forestry Services

Judd Rietkerk
Director of Planning & Project Management

Brad Johnson
Director of Park Safety & Security



Mission and Vision

Minneapolis Park and Recreation Board Mission

The Minneapolis Park and Recreation Board shall permanently preserve, protect, maintain, improve, and enhance its natural resources, parkland, and recreational opportunities for current and future generations.

The Minneapolis Park and Recreation Board exists to provide places and recreation opportunities for all people to gather, celebrate, contemplate, and engage in activities that promote health, well-being, community, and the environment.

Minneapolis Park and Recreation Board Vision to 2020

In 2020, the Minneapolis park system is a premier destination that welcomes and captivates residents and visitors. The park system and its beauty are part of daily life and shape the character of Minneapolis. Natural, cultural, artistic, historical, and recreational resources cultivate outstanding experiences, health, enjoyment, fun, and learning for all people. The park system is sustainable, well-maintained and safe, and meets the needs of individuals, families, and communities. The focus on preserving land continues, with a strong emphasis on connecting people to the land and each other. Aware of its value to their lives, residents are proud stewards and supporters of an extraordinary park and recreation system.



2010 Budget Message

The Minneapolis Park and Recreation Board (Park Board) has continued to aggressively manage and maintain resources in the face of considerable economic challenges over the past three years.

In 2007, the Park Board faced insufficient funding levels in both operations and capital which provided significant challenges in maintaining recreation programming and infrastructure. However, through fiscally responsible actions, the Park Board finished the year with a General Fund balance of \$2.7 million or 5 percent of the current year adopted expenditure appropriation as required by Park Board Financial Policy.

In 2008, the Park Board developed budget strategies, identified risks to Local Government Aid (LGA) funds and implemented a hiring pause which allowed the Park Board to effectively control the budget and maintain quality services. Despite the Governor's un-allotment of nearly \$1.6 million in LGA for the Park Board in December 2008, proactive planning resulted in the General Fund balance reserve being reduced by only \$709,000, to close the year with a balance of \$1.9 million or 3 percent of the adopted expenditure appropriation. As a part of the 2008 Budget, the Board approved 2008-2009 budget strategies and corresponding initiatives.

By 2009, the budget reflected the economic conditions including further reductions to LGA and the challenges of rising costs with limited property tax increases. The budget also took into account that during economic downturns, the public's need for park services and programs increases. The current year-end forecast projects that the Park Board will meet its expenditure obligations and replenish the General Fund balance to the financial policy required levels.

Board Commitment to Public Input on the Budget

The Park Board held six public forums at parks throughout the system to solicit input for the development of the 2010 budget. In addition, an online survey was available on the Minneapolis Park and Recreation Board web site from June to October to collect information on priorities from the general public. The information gathered and the budget strategies approved by the Board have been incorporated into the budget for 2010.

A Board Committed to the Workforce & A Workforce Committed to Public Service

The Board made a decision to balance the budget by not filling vacant positions rather than laying off employees in 2008 and 2009. This resulted in a workforce that is strongly committed to the system and highly motivated to serve the public. The Park Board has avoided the roller coaster method used by some organizations of hiring employees one year and laying off employees the next year. This practice leads to low morale in the workforce that results in decreased productivity. The 2010 budget was balanced using the same approach.

The current forecast for the 2012-2013 State Budget is a deficit of \$5.4 billion, and it is likely that the federal stimulus funds used to balance the State budget for the current biennium will not be available. A reduction in the use of LGA funds in the Park Board's operating budget is continued in the 2010 budget, with \$250,000 in LGA included in capital rather than operating



funding. Because of this, The Park Board will take an extremely conservative approach to spending in 2010 as it has in the last few budget years when State funding levels have been inconsistent.

Independent Survey Confirms Public Satisfaction with the Park System

The Minneapolis Parks Foundation commissioned an independent survey by Decision Resources Limited to assess public opinion on the park system. The phone survey was conducted in April and May of 2009 and 600 randomly selected adult residents were interviewed, providing survey results that project to all residents in the City of Minneapolis (within 4.1 percent).

The results of that survey show that Minneapolis residents rated the park system as excellent or good. This rating is a tribute to the Commissioners, the employees, the volunteers and the overall management of the system. The 96 percent approval rating is even more significant when compared to the survey results from 2003. In the 2003 survey also conducted by Decision Resources, the resident approval rating was 89 percent, so the Park Board has earned the confidence of even more residents over the last 6 years.

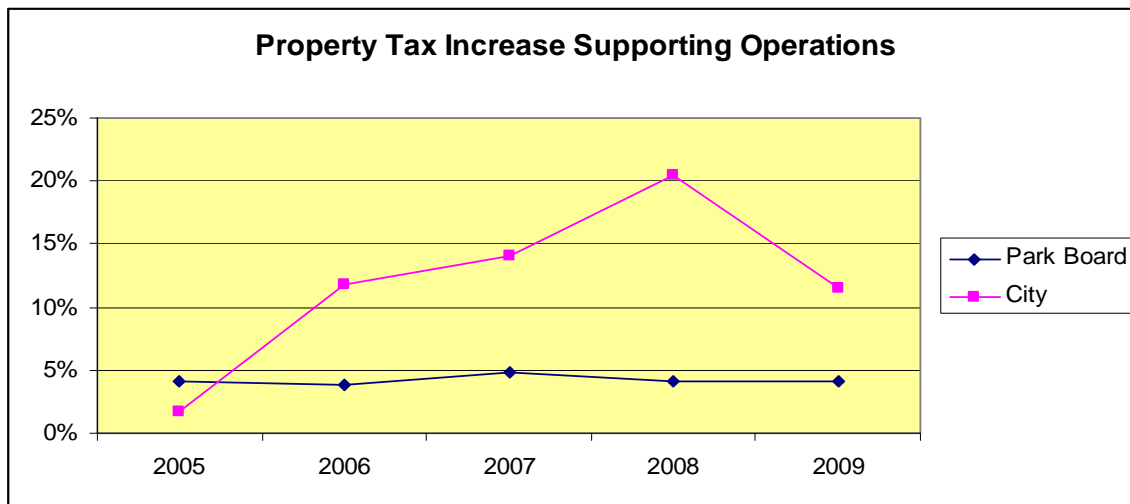
Survey Confirms Support for an Independent Park Board

The survey shows that 82 percent of the residents support an independent Park Board, 12 percent are unsure, 6 percent oppose and 1 percent strongly oppose. This reflects a strong public mandate to the Minneapolis Park and Recreation Board to take actions necessary to preserve its independence.

The initiative by Citizens for Independent Parks to put the independence of the Park Board question on the ballot generated more than 17,000 signatures in five weeks. The results of the ballot initiative again clearly indicated public support for an independent Park Board.

Board of Estimate and Taxation Study Results in Tax Policy Change

The Board of Estimate and Taxation completed a study that analyzed property tax increases for both the City of Minneapolis and the Minneapolis Park and Recreation Board operations since 2005. Study results revealed that while City of Minneapolis tax increases to support its operations averaged 11.9 percent since 2005, Park Board tax increases to support operations averaged only 4.2 percent for the same period. As a result, the City developed a more equitable method of determining the property tax increases for 2010. The chart that follows shows the percentage increase from 2005 to 2009 for the City and the Park Board.



2010 Budget Challenges

Of greatest concern for the 2010 budget are the forecasted economic conditions for 2010 and 2011. The funding level included in the 2010 budget for LGA from the State of Minnesota is at risk because of the current forecast of a \$1.2 billion state budget deficit for the 2010-11 biennium. It is expected that 2010 LGA, already reduced by \$2.4 million, will be further reduced. While the Park Board has shifted \$250,000 of 2010 LGA to a reserve, current estimates indicate LGA cuts in excess of this amount. As a result, further budget adjustments will be required in 2010.

The Park Board has responded to the economic downturn and State deficit by spending conservatively, placing initiatives on hold, and holding vacancies open. This 2010 budget utilizes that same approach. Further reductions to the workforce may be necessary in 2010 based on State LGA reductions.



2008 – 2009 Budget Strategies

The strategies for 2008 and 2009 budget planning were developed from public input received during the Comprehensive Plan process and interactive work sessions held with Commissioners.

- **Strategy One.** Diversify and grow revenue to assure a sustainable park system.
- **Strategy Two.** Size assets, workforce and programs at a sustainable level and focus on quality over quantity.
- **Strategy Three.** Develop equitable and results-oriented partnerships.
- **Strategy Four.** Review and address underperforming assets on an ongoing basis.
- **Strategy Five.** Promote the use of volunteers to enhance programming and maintenance capabilities within the system.
- **Strategy Six.** Develop equitable fees based on ability to pay, and assure that basic services remain accessible.
- **Strategy Seven.** Promote sponsorship, innovation and entrepreneurial approaches as a means to sustain and expand programs and facilities.
- **Strategy Eight.** Generate income from external groups by appropriately valuing park usage while considering impact to park users.
- **Strategy Nine.** Produce Park Board events as a means to provide maximum financial benefit, and require appropriate financial return for events not produced by the Park Board.
- **Strategy Ten.** Provide staff training and professional development to maintain an effective workforce.

In developing the 2010 Budget Strategies, the previous strategies were consolidated. Strategies Eight and Nine from the above list were not included in the 2010 Budget Strategies since those initiatives have been implemented and are now part of standard operating procedures.

2010 Budget Strategies

- **Strategy One.** Diversify and grow revenue through innovation, sponsorship and entrepreneurial approaches to assure a sustainable park system.
- **Strategy Two.** Size assets, workforce and programs at a sustainable level and focus on quality over quantity.
- **Strategy Three.** Develop equitable and results-oriented partnerships, review and address underperforming assets on an annual basis.
- **Strategy Four.** Promote the use of volunteers to enhance programming and maintenance capabilities within the system.
- **Strategy Five.** Develop equitable fees based on ability to pay and assure that basic services remain accessible.
- **Strategy Six.** Provide staff training and professional development to maintain an effective workforce.



The following are the 2010 initiatives proposed to address each strategy.

STRATEGY ONE

Diversify and grow revenue through innovation, sponsorship and entrepreneurial approaches to assure a sustainable park system.

2010 Initiatives

Event Staffing and Event Funding

The event staff positions that were included in the General Fund in 2009 have been transferred to the Enterprise Fund in 2010. Revenue goals sufficient to support those positions are included in the Enterprise budget. In addition, the Enterprise Fund will transfer resources to support the Juneteenth Event (\$25,000), the Teen and Adult Recognition Programs (\$10,000) and Safety Camp (\$2,500). These events have previously been supported from the General Fund.

Bike Tour

The Minneapolis Bike Tour will be entering its fourth year in 2010. This event was established by the Enterprise group to generate start up funding for the Minneapolis Parks Foundation. An agreement was approved by the Board in 2009 that provides for the Park Board to retain revenue generated from the first 5,000 registrations beginning in 2010, an amount conservatively estimated to be \$50,000 in net proceeds.

Parking System Improvements

The Board reviewed several technological and operational improvements to the parking system in 2009. The technological and operational changes will continue in 2010 and an estimated increase of \$75,000 in new revenue is anticipated.

Off Leash Dog Permits

The off leash dog permit program was transferred from the City's Animal Control Department to the Park Board Customer Service staff in 2010. In planning for 2010, the City proposed a per permit fee increase to the Park Board as well as development expenses of \$24,000 for an online processing system which combined would have resulted in a cost of \$40,000 to the Park Board in 2010. Park Board Customer Service staff worked with Animal Control to review processing costs and determined that by providing the service and online processing internally, a cost savings of \$30,000 can be achieved.

Off Leash Enforcement

A new Park Board ordinance that provides for the enforcement of the off leash permit and the issuance of administrative tickets for violations will be developed in January and Board approval would occur in February. It is anticipated that 500 new licenses will be issued at an average of \$40.00 each for a gross income increase of \$20,000 in 2010 due to the enforcement and administrative ticket issuance. These projections will be communicated to Animal Control staff and will likely result in an increase in dog licensing as well.

Ongoing Initiatives

Constitutional Amendment for Outdoors, Parks & Arts

The Park Board will benefit from the State constitutional amendment passed on November 4, 2008 which increases the general sales tax by 3/8 of 1 percent to fund clean water, outdoor parks



and arts projects for 25 years. The proposed 2010 Capital Program Budget for Regional Parks includes \$2.69 million for Parks and Trails funding.

Park Dedication Ordinance

The Minnesota State Legislature approved legislation that allows the City of Minneapolis and the Park Board to adopt a joint park dedication ordinance that would assess a fee on new residential and commercial industrial development to support park rehabilitation, renovation and expansion within a nexus of the new development.

STRATEGY TWO

Size assets, workforce and programs at a sustainable level and focus on quality over quantity.

2010 Initiatives

Adjusting to Reduced Resources

Sizing our programs and workforce to meet current resource levels has been the highest priority for the 2010 budget. The 2010 budget is a decrease of \$285,923 or (0.5) percent from 2009. The property tax increase of \$1.8 million in 2010 is offset by the Local Government Aid (LGA) reduction of \$2.4 million.

Park Board management and employees understand the economic circumstances and are focused on providing the best possible services with the resources available.

Local Government Aid (LGA) Reliance

A cornerstone of the 2009 budget was the decision to reduce reliance on LGA for operations. In that budget, \$775,000 in LGA funding was removed from operations and placed in reserve. In the 2010 budget \$250,000 in LGA operational funding was placed in a capital fund reserve. The Park Board continues to incrementally reduce its reliance on this fluctuating funding source by focusing on strategies to replace LGA with new income initiatives.

Activity Plans

Activity plans will guide the development of five year capital and operation plans for major recreation activities. Currently the Park Board is working on plans in the areas of field sports, trails, court sports and winter recreation. Input from community outreach has begun to shape how we think about facility, service and program delivery in this area. The initial plans will be completed in 2010.

Sustainability Initiatives

The Board approved a Sustainability Plan in 2009 and the 2010 budget will support the implementation of several of its key initiatives. The first is a continued commitment to reduce energy costs in partnership with the McKinstry Group. Energy improvements with five to seven year paybacks will be identified for several facilities. The Park Board has been working with the City to identify financing mechanisms that can be used to offset the costs of the improvements.

Event staff will utilize and promote sustainable practices through incentives in 2010. The \$100,000 in Toyota sponsorship funds will be used as seed money to implement changes. One idea that has been discussed is purchasing a mobile solar panel trailer (“Green Tow”) to provide power in lieu of generators for events.



Park Board's Independent Management of Human Resources

The Park Board requested and received authority from the Minneapolis Civil Service Commission to administer its own Human Resource functions in the areas of recruitment, hiring and position classification. This change, effective January 1, 2010, is expected to result in increased efficiency, improved customer service for applicants and employees, and a reduction in the time it takes to fill positions. The change will foster greater understanding that the Park Board is a separate entity from the City and decrease the confusion in the community as to why applicants are directed to the City of Minneapolis hiring process when seeking employment with the Park Board.

Looking Ahead

There are more challenges on the horizon. The staffing and maintenance costs for East Phillips Community Center will be included in the 2011 budget. This will require planning and adjustments in 2010 to allow for the staffing necessary for the new facility to work within community service areas for the Phillips Neighborhood.

The 2012-2013 State budget deficit is projected to be \$5.4 billion dollars. To prepare for the potential impacts of the State budget deficit on Park Board funding levels, plans and contingencies are being developed for 2010.

STRATEGY THREE

Develop equitable and results-oriented partnerships, review and address underperforming assets on an annual basis.

2010 Initiatives

Hennepin Youth Sports Grants

A major initiative for 2010 and beyond is the partnership with Hennepin County to improve youth athletic facilities. The Twins Stadium legislation included \$2 million dollars annually to be distributed to Hennepin County communities for youth athletic facility development and renovation. The Park Board submitted project proposals for the first round of the grant funding in 2009. A five year athletic facilities improvement plan is currently being developed by the Park Board. These grants require the Park Board to provide matching funds, and the proposals include matching funds of up to \$500,000 beginning in 2010. This is an opportunity to begin the process of upgrading Park Board youth athletic facilities that will serve the community for the next twenty-five years.

Gang Prevention Federal Grant

The Youthline Outreach Mentorship Program received a three year Federal Grant Award of \$453,910 for the period October 1, 2009 through September 30, 2012 for an intensive gang prevention project. Youthline manages a mentoring program in north Minneapolis neighborhoods (Folwell, Hawthorne, Jordan and McKinley) which develops long-term, positive relationships between adult community members and neighborhood youth with the objectives of strengthening community connections, reducing at-risk behaviors and helping youth develop and pursue personal, educational and professional goals.



Ongoing Initiatives

Partners

A policy on corporate sponsorship and promotions will be reviewed by the Board and will assist in continuing to attract new partners and sponsors. The Park Board continues the review of existing partnerships to ensure the park system is receiving the maximum benefit possible.

STRATEGY FOUR

Promote the use of volunteers to enhance programming and maintenance capabilities within the system.

2010 Initiative

The Park Board has an extensive history of utilizing volunteers in its 49 recreation centers, in community and formal gardens and the urban forest. The addition of a Volunteer Coordinator several years ago has resulted in increased involvement from corporate, community and non-profit groups throughout the park system. The Volunteer Coordinator develops relationships with individuals and community organizations and matches needs in the park system to the efforts of these volunteers.

STRATEGY FIVE

Develop equitable fees based on ability to pay, and assure that basic services remain accessible.

2010 Initiative

No Program Fee Increases for Youth and Families

The 2010 budget does not include any fee increases for programs provided to youth and family. In the current economic climate, park program users may be faced with other economic challenges. The Park Board aims to provide support, not increased barriers to access.

STRATEGY SIX

Provide staff training and professional development to maintain an effective workforce.

Ongoing Initiatives

Staff training and professional development will continue through 2010. In house training will be available in efficient use of technology tools as well as supervisory skills.

The Park Board also provides professional development through the National Recreation and Park Association and the Minnesota Recreation and Park Association. In 2009, two staff members completed training at the National Recreation and Park Association Directors School and three completed the Minnesota Recreation and Park Association Leadership Academy.

The Park Board provided Disability Awareness Training organization-wide for staff. Youth safety is always of top priority and recreation staff recently received training from Hennepin County Child Protection on the reporting procedures for abuse and neglect. In 2010, staff will receive training on a new policy aimed at the prevention of child sexual abuse based on Center for Disease Control and Prevention recommendations for youth serving organizations.



Public Input for 2010 Budget

During 2009, the MPRB held public listening sessions and administered an online survey to gather information on the public's priorities for park programs and services. A total of six listening sessions were held in neighborhood parks across the city as part of regular board meetings from May to October. The online survey was available from June 15 to October 7. Survey questions focused on prioritizing the top community park and recreation needs identified in the community outreach and research process for the 2007-2020 Comprehensive Plan. Respondents were also asked to share insights about partnerships, what they value most about the Minneapolis Park and Recreation system, and suggestions for cost savings or revenue generation. In total, 261 individuals responded to the survey.

Listening Session Summary

At each meeting, residents were invited to comment on the following questions:

1. Which programs, services and /or infrastructure do you most value in the Minneapolis park and recreation system?
2. Of the activities you enjoy, what opportunities do you see for cost savings or revenue generating?

Several topics were discussed during the six listening sessions. Below is a summary of topics.

- Concern about the MPRB's resolution regarding pension funds.
- Utilizing volunteerism in the park system.
- Concerns about Powderhorn Lake.
- Appreciation for the tennis courts at Powderhorn Park.
- The importance of maintaining the unique value of each park.
- Park Board is doing a good job by keeping in mind pollutants to the scenic environment.
- Hope for funding from sponsorships.
- Windscreens at Powderhorn Park tennis courts. Residents spoke for and against them.
- Appreciation for the reconfiguration of the soccer fields.
- Powderhorn park paths should be a priority for enabling stroller access.
- Complete East Phillips Cultural Center.
- Partner with CLPC on renovation of Berger Fountain and Plaza.
- Sell food products and have vendors at Loring Park. Dedicate funding to programs.
- Tobacco-free zone was proposed for the park system.
- Developing two levels of baseball was proposed along with encouraging the board to look at the condition of fields.
- Request to bring football back to Bottineau.
- Interest in having Powderhorn Park become a test site for environmental programming.



Online Survey

The online survey was available from June 15 to October 7 at www.minneapolisparcs.org. Survey questions focused on prioritizing the top community park and recreation needs that were identified in the community outreach and research process for the 2007-2020 Comprehensive Plan. The survey also included four open-ended questions that invited respondents to share their ideas for and/or concerns about partnerships, what they value about the Minneapolis park and recreation system, and suggestions for cost savings and revenue generation. This summary includes the outcomes of the prioritization questions for use during the budget process. The open-ended questions will be analyzed and applied to future program development and partnership conversations.

Online Survey Results

In total, 261 individuals filled out the survey. The survey was available online and only one survey could be completed per computer. It was administered through self selection versus a random sample of Minneapolis residents. Therefore, the results are not considered representative of city residents as a whole. The survey asked several questions that would help identify how the respondent uses the park system (i.e. active recreation, enjoy history, socialize, etc.) and their household demographics (i.e. resident, non-residents, and households with and without children). The data does provide guidance on the preferences of these household and visitor types.

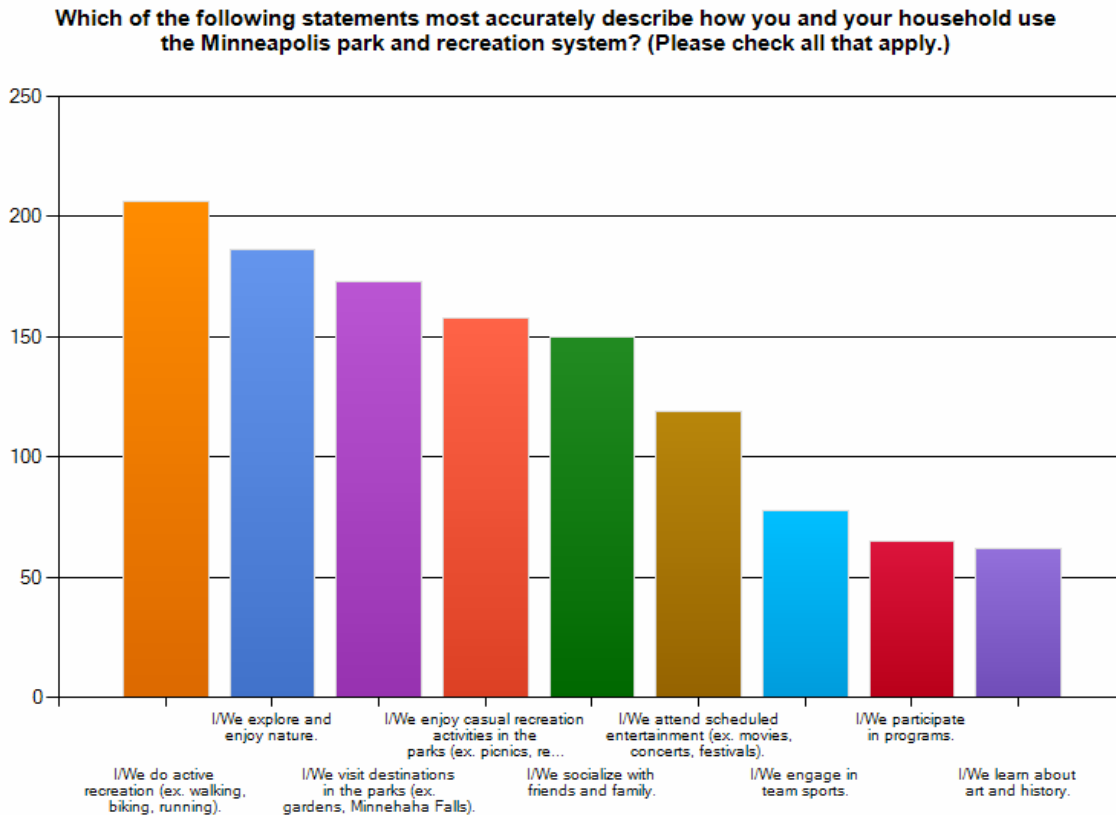
Demographics of Respondents

Respondents were asked to indicate whether they live in Minneapolis. Of the 226 respondents that answered this question, 86.7 percent live in Minneapolis. Each respondent was also asked the number of people in their household that are in the following age groups: under 18 years old, 18-64 years old, and/or 65 years old or older. Of the 225 respondents that answered this question, 40.4 percent indicated that at least one individual under the age of 18 lives in their household. Only 8 percent of respondents indicated that someone 65 or older lives in their household and 94 percent indicated their households include individuals between the ages of 18 and 64.

Respondents were also asked to choose which of nine statements describe how they and their household use the Minneapolis park and recreation system. They could choose more than one statement. They could also choose "other" and write in a response if one of these statements did not reflect their use of the park system. In total, 224 respondents completed this question. Active recreation such as walking, biking and running was most common among respondents. Of the 42 respondents who selected "other", frequent responses were using the wading pools, dog parks and playgrounds.



Number of Respondents that Selected each Statement that Describes their Use of the Minneapolis Park and Recreation System (n=224)



Priority Ranking of Top Community Park and Recreation Needs

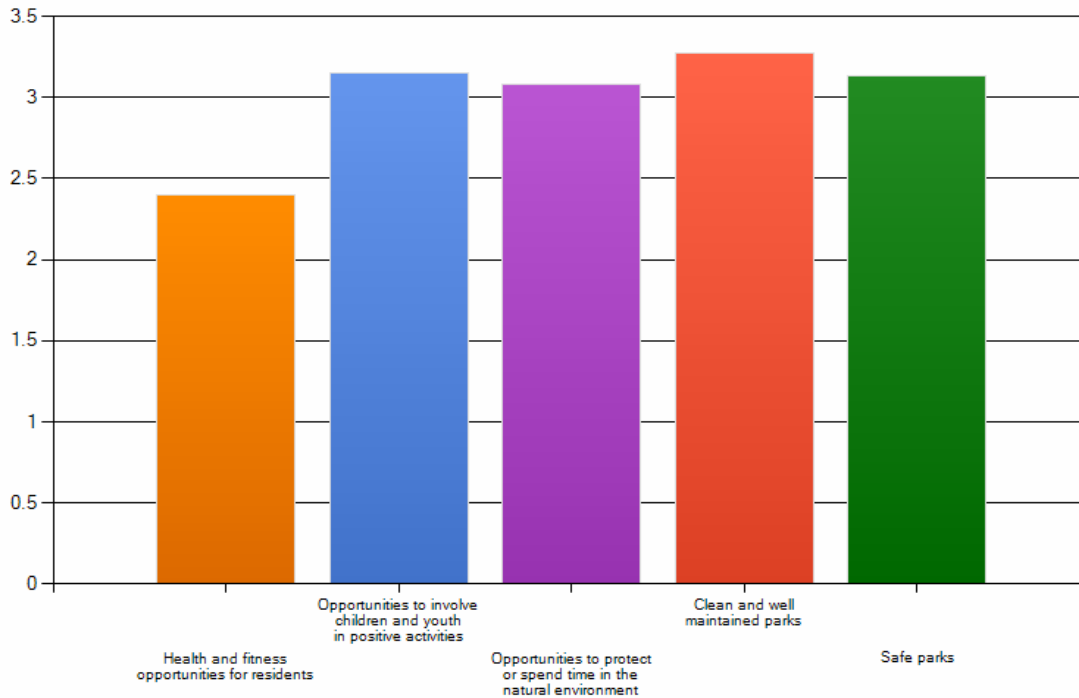
Question one asked respondents to rank in priority order how the MPRB should focus resources on the top park and recreation needs identified in the comprehensive plan’s community outreach and research process. In addition to reviewing the results as an average of all respondents, the data was filtered to reveal the preferences of households with children, without children, as well as, residents and nonresidents.

On average, “clean and well maintained parks” was the first priority for respondents as a whole. When looking at the average preferences by household type, it was consistently the first or second priority. “Safe parks” tended to be the third priority and “health and fitness opportunities” was the fifth priority for all users except non-residents, who placed it in fourth priority. “Opportunities to involve children and youth in positive activities” and “Protecting and spending time in nature” showed the greatest variations by household type. “Opportunities to involve children and youth in positive activities” was second on average for all respondents, first for households with children, fourth for households without children, tied for first with residents and was fifth for non-residents. “Protecting and spending time in nature” was fourth on average for all respondents, third for households with children, second for households without children, fourth for residents and second for non-residents.



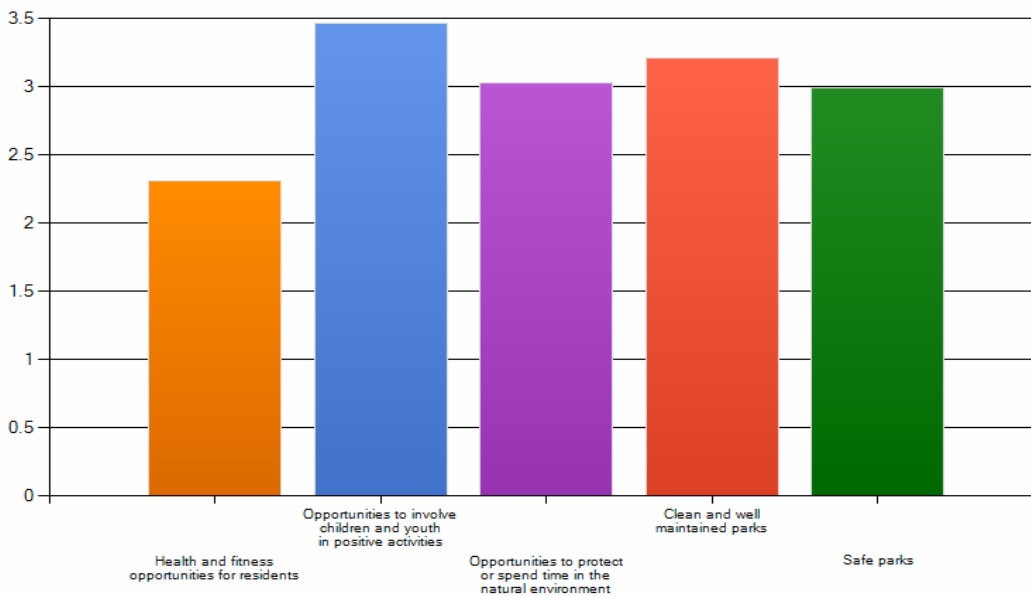
Average Priority Ranking of Top Park and Recreation Needs for All Respondents (n = 258)

During the community input processes for the Minneapolis Park and Recreation Board's (MPRB) 2007-2020 Comprehensive Plan, five categories of top community park and recreation needs emerged. Please rank in priority order how the park board should focus resources on the following park and recreation needs.



Average Priority Ranking of Top Park and Recreation Needs for Households with Children (n=91)

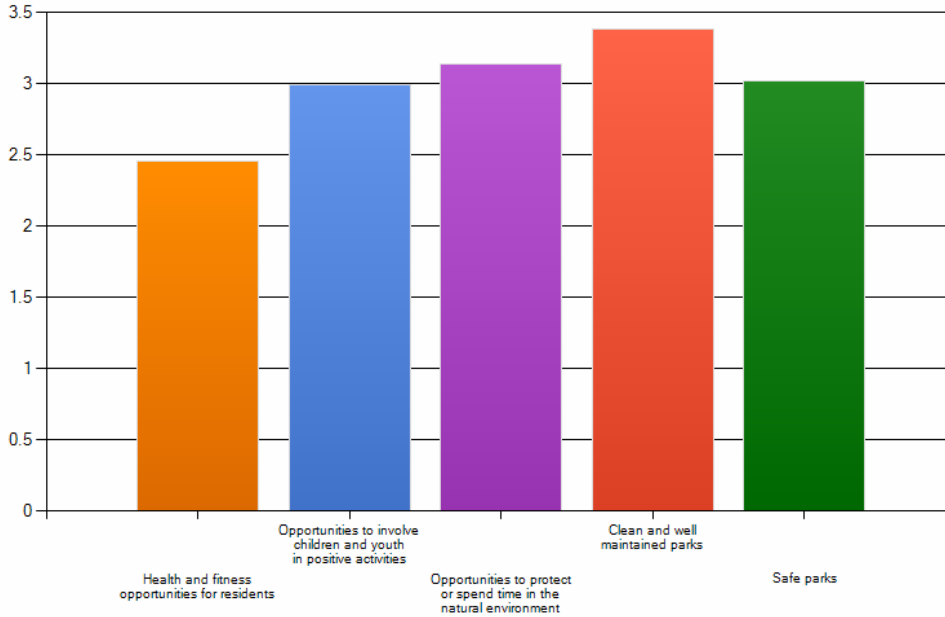
For Households with Children - During the community input processes for the Minneapolis Park and Recreation Board's (MPRB) 2007-2020 Comprehensive Plan, five categories of top community park and recreation needs emerged. Please rank in priority order how the park board should focus resources on the following park and recreation needs.





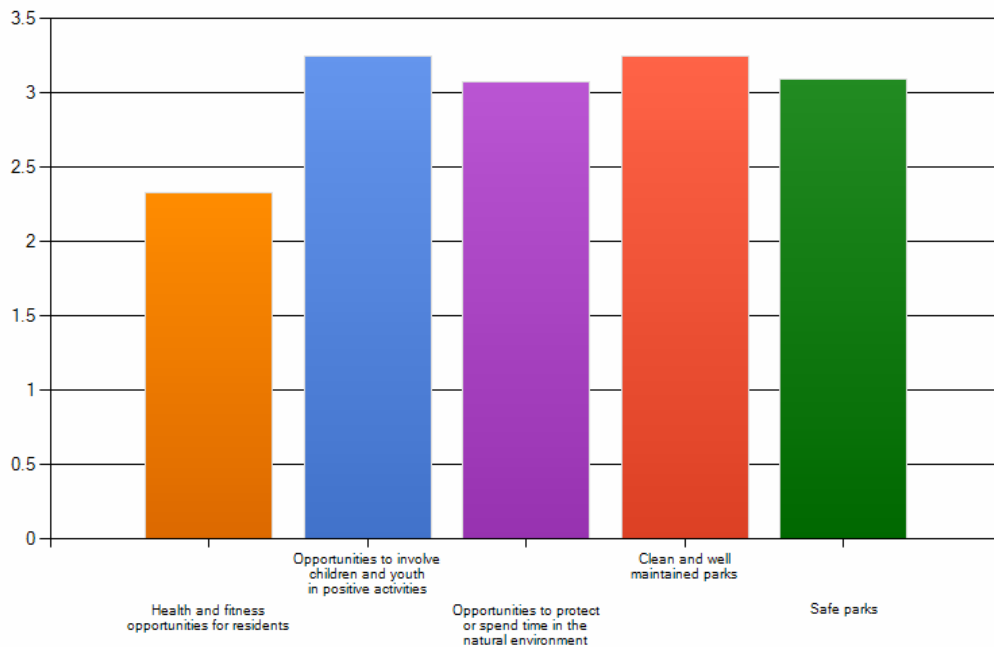
Average Priority Ranking of Top Park and Recreation Needs for Households without Children (n=100)

Households without Children - During the community input processes for the Minneapolis Park and Recreation Board's (MPRB) 2007-2020 Comprehensive Plan, five categories of top community park and recreation needs emerged. Please rank in priority order how the park board should focus resources on the following park and recreation needs.



Average Priority Ranking of Top Park and Recreation Needs for Residents (n=195)

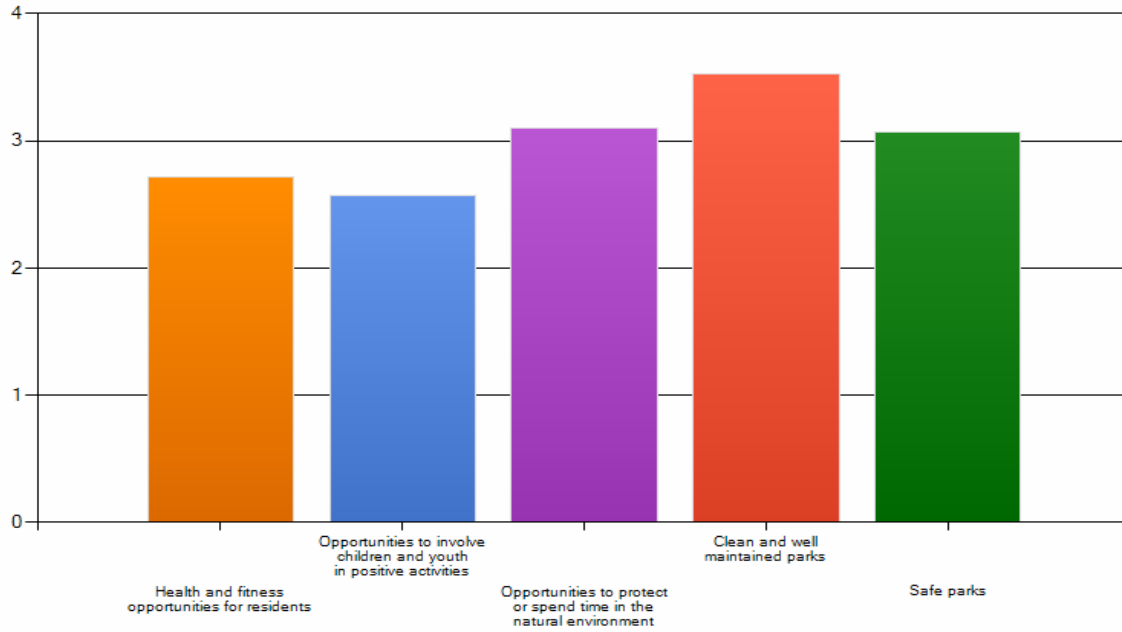
Residents - During the community input processes for the Minneapolis Park and Recreation Board's (MPRB) 2007-2020 Comprehensive Plan, five categories of top community park and recreation needs emerged. Please rank in priority order how the park board should focus resources on the following park and recreation needs.





Average Priority Ranking of Top Park and Recreation Needs for Non- Residents (n=30)

Non-residents - During the community input processes for the Minneapolis Park and Recreation Board's (MPRB) 2007-2020 Comprehensive Plan, five categories of top community park and recreation needs emerged. Please rank in priority order how the park board should focus resources on the following park and recreation needs.





Prioritization of Opportunities by Top Community Park and Recreation Need

Questions two through six asked respondents to indicate how their household would prioritize several amenities, programs or services related to the top park and recreation needs identified in question one. The respondents could select from the following priority levels:

High = 4

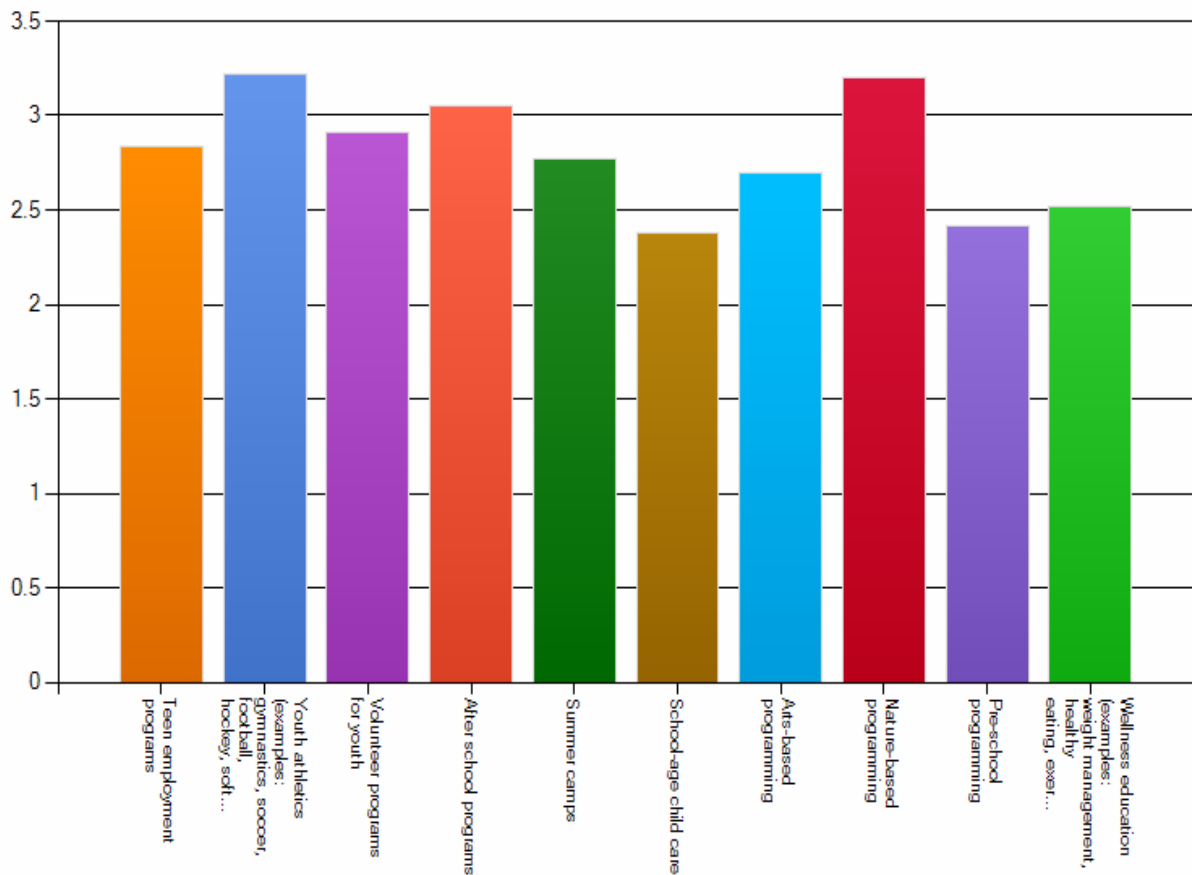
Medium = 3

Low = 2

Not a Priority At All = 1

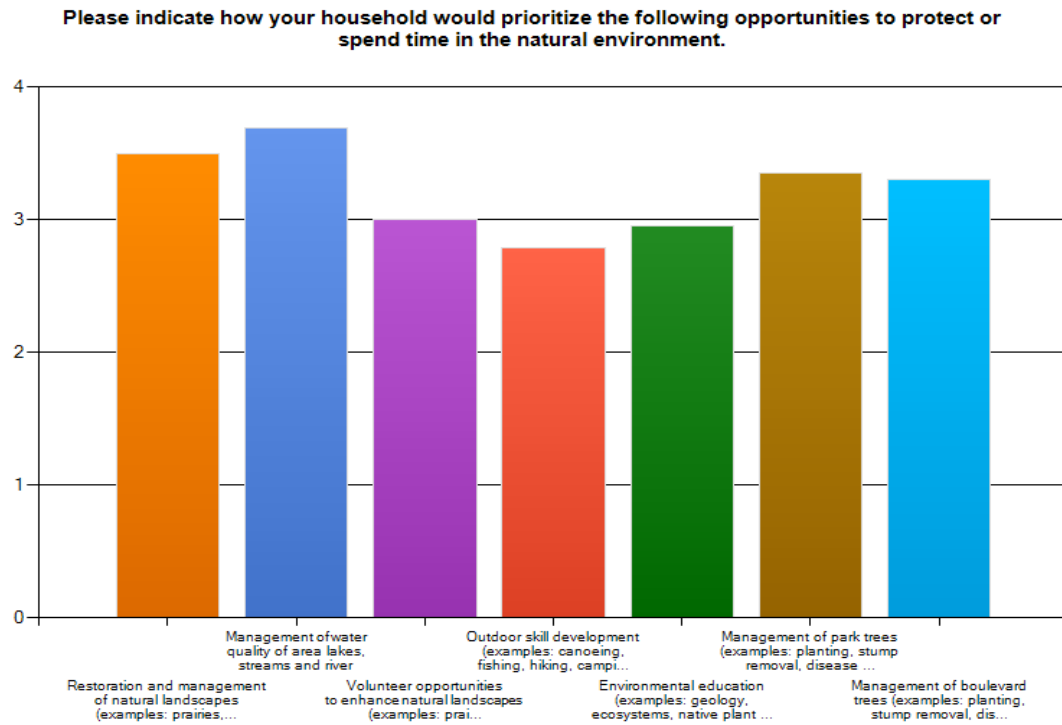
Average Priority Ranking of Opportunities to Involve Children and Youth in Positive Activities for All Respondents (n=246)

Please indicate how your household would prioritize the following opportunities to involve children and youth in positive activities.

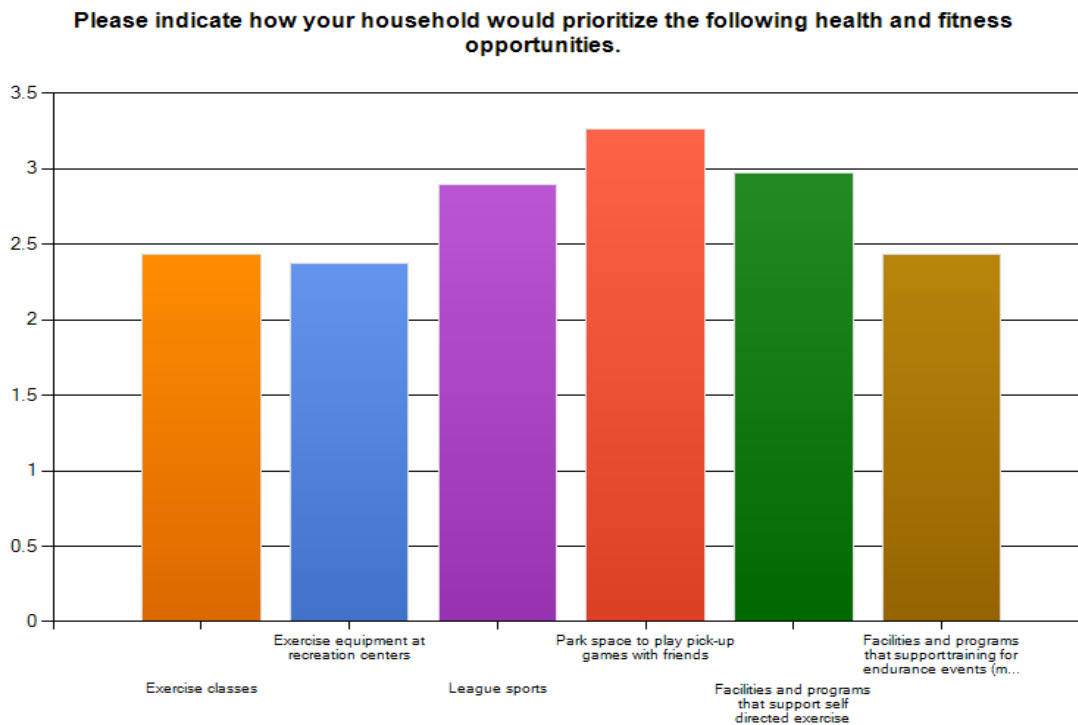




Average Priority Ranking of Opportunities to Protect or Spend Time in the Natural Environment for All Respondents (n=242)

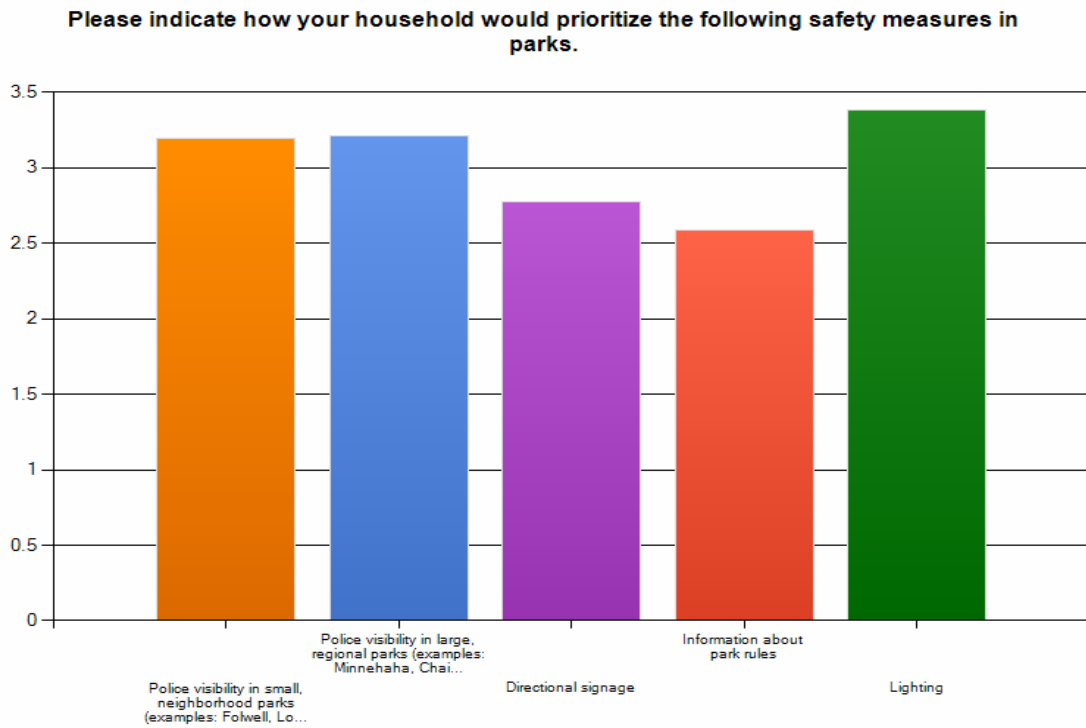


Average Priority Ranking of Health and Fitness Opportunities for All Respondents (n=238)

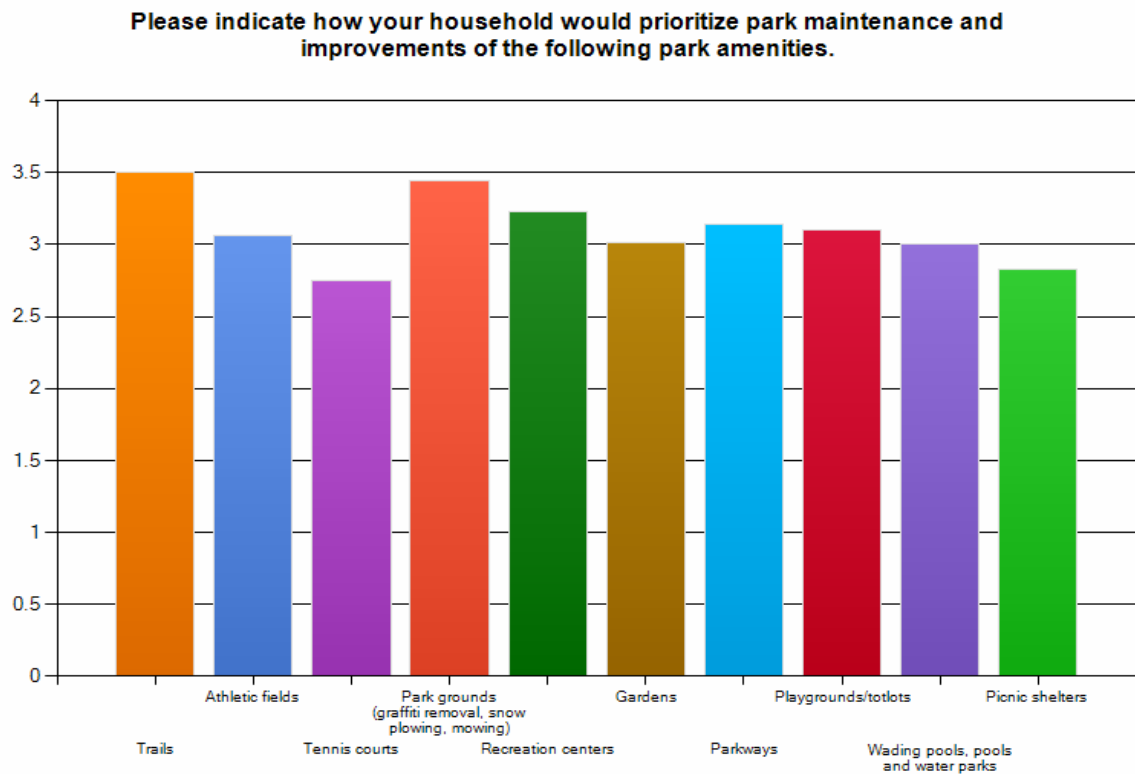




Average Priority Ranking of Safety Measures for All Respondents (n=239)



Average Priority Ranking of Park Maintenance and Improvement of Select Park Amenities for All Respondents (n=234)



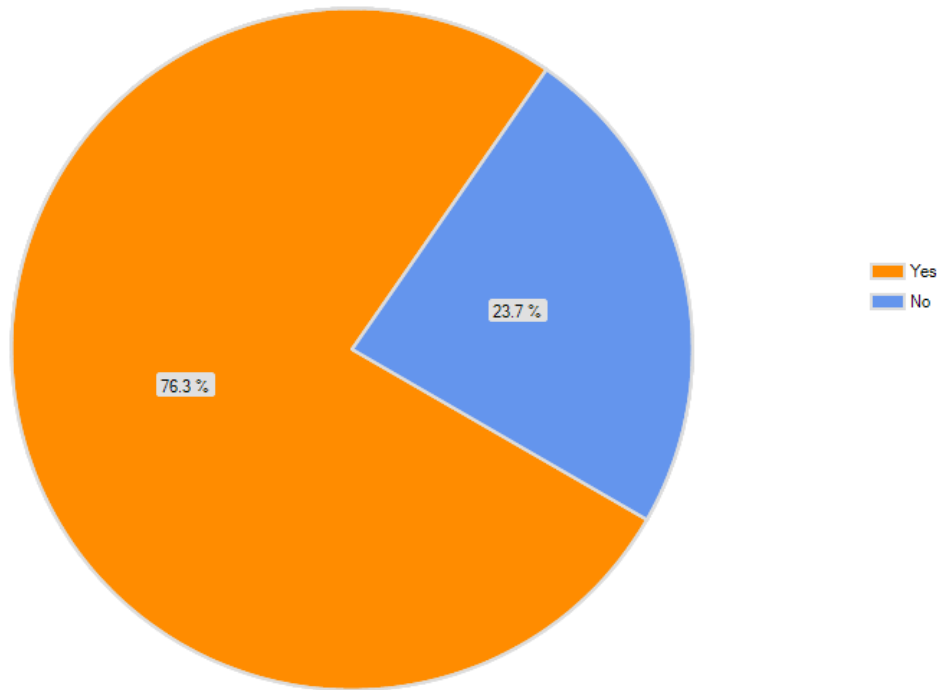


Preferences for Partnerships

Question seven asked participants to indicate whether the MPRB should partner with businesses.

Percentage of All Respondents that Felt the MPRB Should Partner with Businesses (n=224)

When surveyed, 85% of city residents felt the MPRB should partner with businesses at some level to help fund MPRB operations. 32% felt it was appropriate on a limited basis and 53% felt the MPRB should actively explore more partnerships. Do you feel the MPRB should partner with businesses to support its operations?



Open-ended Questions for Partnerships, Value Most, Cost Savings and Revenue Generation

Questions eight through eleven asked respondents to share their ideas for and concerns about partnerships, what they value most about the Minneapolis park and recreation system as well as opportunities they see for cost savings and revenue generation. The responses to these questions will be analyzed and the outcomes applied to future partnership discussions and program development.



Comprehensive Plan

The Minneapolis Park and Recreation Board Comprehensive Plan articulates the vision, goals and strategies for the park system through 2020. It helps the Park Board keep pace with an evolving city, develop sound partnerships, manage its resources, and provide quality park and recreation services for the benefit of individuals, communities and the environment. Park Commissioners unanimously approved the Comprehensive Plan in 2007. In 2008 it received an Award of Excellence from the Minnesota Recreation and Park Association for the inclusive process used to develop it. A copy of the full plan can be found at www.minneapolisparcs.org.

The 2009-2010 MPRB Work Plan articulates the current implementation priorities for the Comprehensive Plan. This guides work plan development for each work group in the park system. Key implementation initiatives include:

- **Capital Improvement Program**

Employees are studying the programming and facilities offered by the Park Board for trails, field sports, court sports and winter recreation. They are creating plans that outline the service goals, design standards, revenue opportunities, infrastructure needs and programming for each activity. Their work is based on community input gained through focus groups, public meetings and surveys for each activity. The community will be invited to comment on each draft plan. The infrastructure needs or changes identified in the plans will inform the system-wide Capital Improvement Program. This work will continue throughout 2010 and will also include developing plans for other major recreation activities.

- **Community Service Areas**

The Comprehensive Plan calls for the design and implementation of a new community center service model. Based on experience gained in pilot projects across the city, a new framework for community and recreation centers has been designed. Community Service Areas (CSAs) represent a geographic grouping of centers where employees work collectively to address the park and recreation needs of the community they serve. Throughout 2009, several of the CSAs conducted community research to shape their future program and service delivery, this will continue in 2010.



Community Profile

Minneapolis combines the Dakota word for water (“minne”) with the Greek word for city (“polis”), a fitting name for the City with 22 of Minnesota’s 12,034 lakes. Minneapolis is renowned for combining the best of urban life with the neighborhoods and quality of life found in smaller towns. Residents enjoy exciting recreational and cultural opportunities in beautiful natural surroundings.

History

In the 1850’s, the village of St. Anthony had been established on the east bank of the Mississippi River and the village of Minneapolis on the west bank. The City of Minneapolis was officially incorporated in 1867. In 1872, Minneapolis and St. Anthony were united to form one city. In 1883, after an act of the Minnesota Legislature enabled the city to hold an election to determine if an independent Park Board would be established, the citizens of Minneapolis voted to create the Board of Park Commissioners.



Location

Minneapolis is the largest city in Minnesota and the center of finance, industry, trade and transportation for the Upper Midwest. At 44.58 degrees north latitude and 93.15 degrees west longitude, Minneapolis is 59 square miles (153 square Kilometers), including 3.6 square miles (9.4 square kilometers) of inland water. It drapes along the banks of the nation’s largest river, the Mississippi.

Climate

Minneapolis has an average annual temperature of 45 degrees Fahrenheit. Average temperatures during winter months are 16 degrees Fahrenheit (Minnesota DNR climate facts). Minneapolis has four distinct seasons, with moderate spring and fall weather. Summers are comfortable because of the easy access to lakes and the shade provided by the city’s tree canopy.



Population

Minneapolis is home to an estimated 390,131 people (2008 Met Council estimate). Males comprise 50.2 percent of the population, while the percentage of females is 49.8 percent. Children and youth aged 19 and younger make up 25.7 percent of the population. Seniors aged 65 and above, are 9.1 percent of the population. The median age is 31.2 years. African Americans comprise 18 percent of the population. People of American Indian and Alaska Native descent are 2.2 percent of the population. People of Asian ethnicity make up 6.1 percent of the population. The percentage of Hispanic population is 7.6. Amongst all the cities in the USA, Minneapolis has the largest number of “households with one individual” – 40.3 percent of the households fit that description.



Neighborhoods

Minneapolis has 81 residential neighborhoods. The City is well known for its concerned and active citizenry which has engaged in partnerships with government and business to improve neighborhoods and create economic opportunities. The City shares the nation’s current challenge to increase the number of affordable housing units and preserve housing stock in the face of foreclosures.

Downtown

A downtown housing boom has increased downtown residents to an estimated 28,000, with a projection of 30,000 by 2010. The majority of current residential projects are located in downtown. In addition to downtown residents, more than 163,000 people work in downtown Minneapolis. Second-story skyways keep downtown busy and thriving even on the coldest of days. Nicollet Mall, a 12-block long shopping area closed to automobile traffic and flanked by some of the nation’s finest department stores and specialty stores, is the retail heart of Minneapolis.

The Arts

The Twin Cities is second only to New York in per capita attendance at theater and arts events. Minneapolis has more than 30 theaters. The Guthrie Theater and the Children’s Theatre Company are recognized as two of the country’s best. The City also boasts two world-class art museums, the Minneapolis Institute of Art and the Walker Art Center, and is home to the internationally acclaimed Minnesota Orchestra. The Minneapolis



Park and Recreation Board in a joint project with the Walker Art Center, has developed and maintains the Minneapolis Sculpture Garden. The 11-acre garden is the largest urban sculpture garden in the country; there are more than 40 works on permanent view, in addition to temporary installations that keep the Garden experience continually fresh. It offers visitors an opportunity to enjoy important works of art by leading American and international artists in a setting of plazas, walkways, and plantings. The Park Board also provides outdoor concert series, movies, neighborhood art activities, festivals, and events, and plays a growing role in resident art participation.

Sports and Outdoor Recreation

Many major league teams call Minnesota home. Whether at the Hubert H. Humphrey Metrodome, the Target Center or the new outdoor Twins Stadium schedule to be completed for the 2010 season, fans can enjoy watching teams compete.

Team	Sport’s League
Minnesota Twins	Major League Baseball
Minnesota Vikings	National Football League
Minnesota Timberwolves	National Basketball Association
Minnesota Lynx	Women’s National Basketball Association



Minneapolis residents not only watch sports, they participate actively. In 2009, *Men's Fitness* magazine ranked Minneapolis number two on their top ten fittest cities list. The Minneapolis Park and Recreation Board plays a large role in providing opportunities for residents. Playing in summer softball leagues, golfing, jogging, swimming, playing tennis, biking or rollerblading around the City's Lakes are favorite pastimes. In 2008, The League of American Bicyclists awarded Minneapolis a silver status ranking for being a "Bicycle Friendly Community."

The Park Board maintains sports field, tennis courts, golf courses and supervised beaches. In the winter, residents enjoy ice skating, ice fishing, skiing, and ice sailing. The Park Board maintains outdoor rinks as well as two indoor ice arenas. Early in the City's development, the land around five large lakes was dedicated to the public as parkland and became a major part of what is now called "The Grand Rounds". With one acre of parkland for every 60 residents, outdoor recreation is an important part of life and it is estimated that a park is located no more than six to eight blocks from every home.



City of Minneapolis – Mayor's Recommended 2010 Budget



Minneapolis Park and Recreation Board At-A-Glance Facts

Year agency was established	1883
Minneapolis population as of 2000 Census	382,618
Regional parks visits	13 Million
Estimated neighborhood park visits	5 Million
Park Properties	182
Acres of land and water	6,700
Boulevard trees	200,000
Recreation centers	49
Computer labs open to the public	27
Multipurpose Sports fields	396
Skate parks	6
Water parks	2
Wading pools	62
Authorized beaches	12
Fishing piers	7
Boat launches	6
Canoe launches	4
Miles of parkways	55
Miles of Grand Round walking paths	43
Miles of Grand Round biking paths	43
Gardens	12
Bird sanctuaries	2
Dog off-leash recreation areas	5
Golf courses	7
Golf driving ranges	3
Winter recreation area	1
Indoor ice arenas	2
Outdoor ice rink locations	23
Outdoor performance stages	4

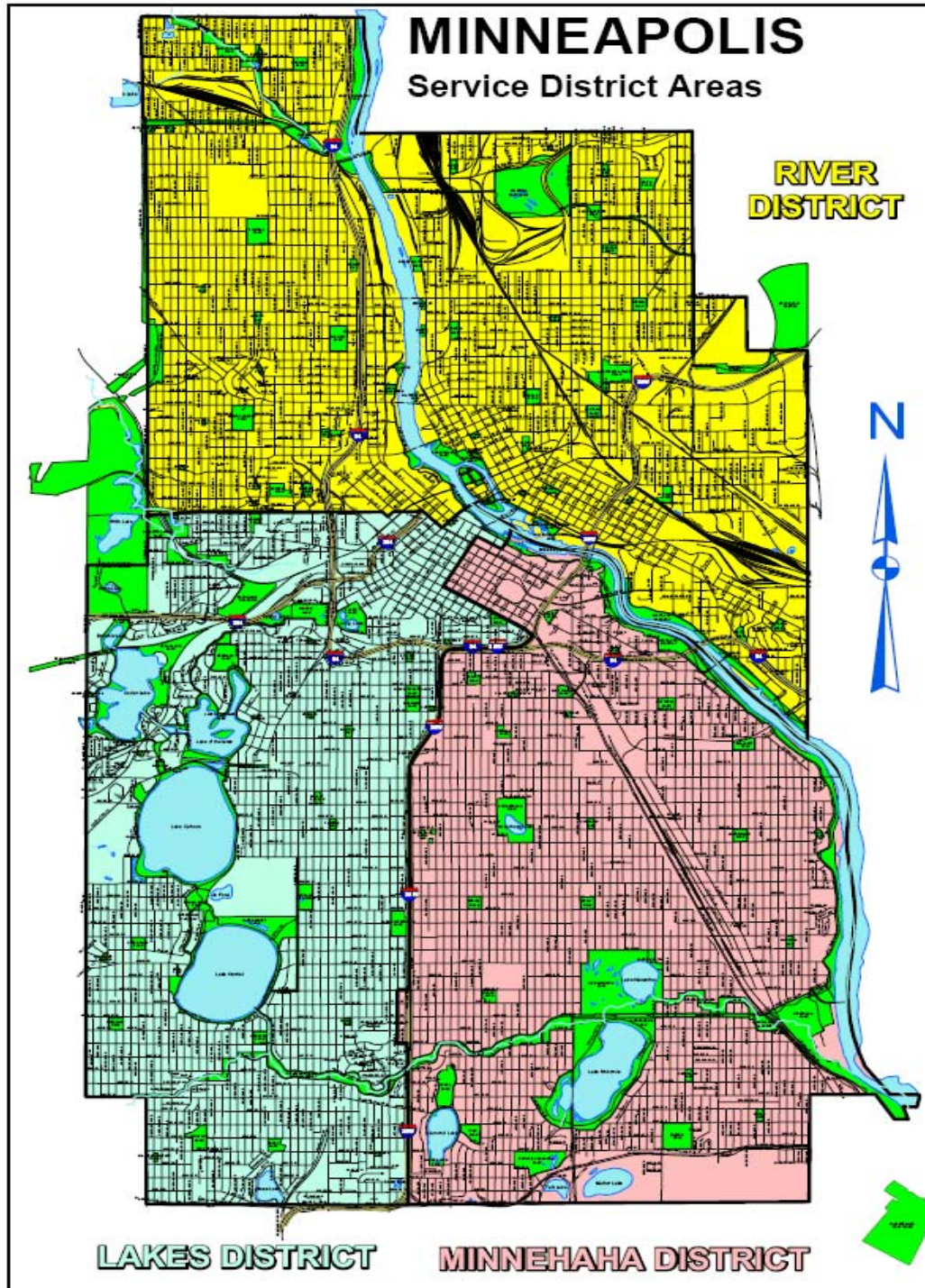
Nationally Recognized Park Board

The Minneapolis Park and Recreation Board receives national recognition for its work in providing a quality park system. The following is a sample of some of the Park Board’s honors:

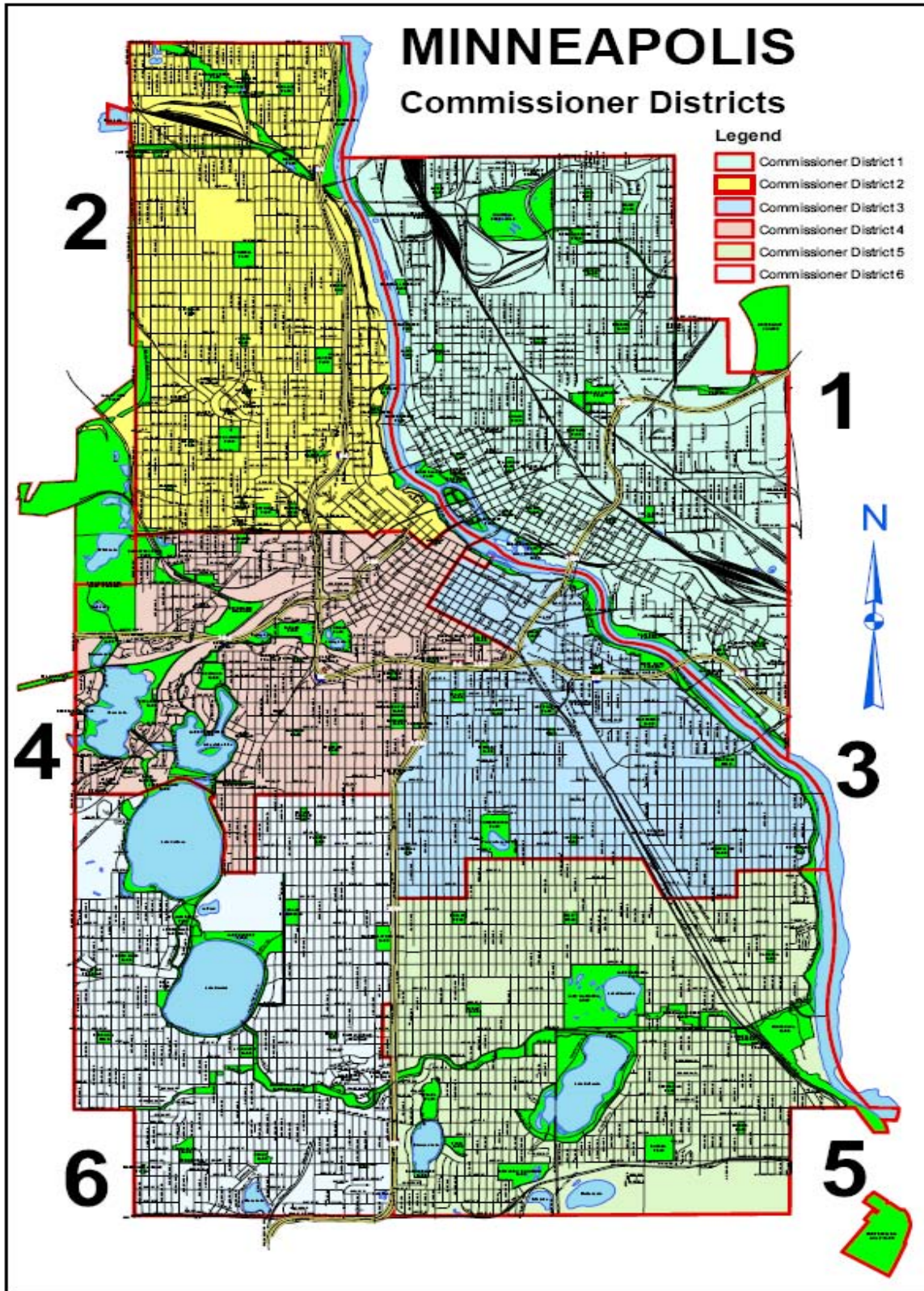
- The Park Board has been honored with the Gold Medal by the National Recreation and Parks Association for excellence in park and recreation administration
- The Park Board has a 4-star rating (highest point value awarded) from the Trust for Public Land, indicating the Minneapolis Park System is one of the best in the nation
- Grand Rounds Scenic Byway was named one of the nation’s “Great Public Places”, by the American Planning Association
- Minneapolis named the nation’s second fittest city by *Men’s Fitness*
- One of America’s Greenest Cities by *Popular Science*
- *USA Today* describes the Minneapolis Park System as being the "closest to park nirvana"



Minneapolis Park System



Commissioner Districts





Organization Chart





Fund Descriptions

General Fund

The General Fund is the Park Board's main operating fund that reports activities not reported in other funds.

Park Grant and Dedicated Revenue

This special revenue fund accounts for the activities associated with the purchase and improvement of land used for park purposes and to account for revenue received that is designated for specific purposes, such as donations and grants.

Park Operating Fund

This enterprise fund accounts for the activities of the Park and Recreation Board's golf courses, refectories, ice arenas, sports complexes and self-supporting recreational activities.

Park Internal Services Fund

This internal service fund accounts for the rental of equipment and the information technology services provided to other Park and Recreation Board Funds.

Park Self-Insurance Fund

This internal service fund accounts for the self-insurance activities of the Park and Recreation Board. These activities include workers compensation, property insurance, general liability, automotive liability and police professional liability.

Permanent Improvement Fund

This capital projects fund accounts for the resources used for capital acquisition, construction and improvements. Revenues for this fund primarily consist of proceeds from bond issues and various federal, state and local grants.



Minneapolis Park & Recreation Board Funds

	General Fund	Special Revenue Fund	Enterprise Fund	Internal Service Funds	Capital Projects Fund
Revenue Sources	Property Taxes Local Government Aid	Grants Other Land Sales	Sales Fees Fines	Internal Customers Rent and Fees	Grants Donations Bonding Lottery Capital Levy
Expenses	Wages Fringe Benefits Operating Costs Contractual Services Equipment Rental	Land Purchases Privately Funded Projects	Wages Fringe Benefits Operating Costs Contractual Services	Wages Fringe Benefits Operating Costs Contractual Services Equipment Purchase	Capital Projects
Major Departments	Districts Park Safety & Security Forestry		Golf Concessions Rentals Permits Parking	Equipment Information Technology Self Insurance	Neighborhood Park Regional Park



Annual Budget Process

March

Year-End Financial Status Report

The Finance department presents an un-audited year-end financial status report for the previous year to the Board. Audited numbers are available in the comprehensive annual financial report which is released in the second quarter.

May-October

Board budget study sessions

Staff presents budget information to the Board, including preliminary budget outlooks and capital planning.

July

Mayor meeting

Board meets with Mayor to review Park Board budget proposals, policy changes and alternative funding choices.

August

Mayor's recommended budget

By City Charter, the Mayor must make recommendations to the City Council on the budget by August 15.

August-September

Operating budget development

Departments work in coordination with Park Board Finance department to prepare operating budgets referred to as the "current service level" (CSL). The CSL budget reflects the current year cost of providing the same level of service as provided in the prior year. In addition departments prepare proposals that describe changes to services with financial implications. These operating budgets are the basis for the Superintendent's Recommended Budget. As the budget is developed, the Superintendent considers Park Board priorities as outlined in the comprehensive plan and funding availability and revenue projections.

September

Maximum proposed property tax levy

As required by State law, the maximum property tax levy increase is set by September 15 by the Board of Estimate and Taxation for the City, Municipal Building Commission, Public Housing Authority and Park Board.

October-November

Presentation of Superintendent's Recommended Budget

The Superintendent presents recommendations for the following year's budget for Board consideration.

Park Board presentation to City Ways & Means Budget Committee

The Park Board presents its recommended budget to the Minneapolis City Council Ways and Means/Budget Committee.



November-December

Public Input on Superintendent's Recommended Budget

The Board provides the public with the opportunity to comment on the recommended budget.

Board Consideration of the Superintendent's Recommended Budget

The Board considers the recommended budget and makes any changes it deems appropriate.

December

Truth in Taxation Hearing

"Truth in Taxation" property tax statements are mailed by Hennepin County to property owners indicating the maximum amount of property taxes that the owner will be required to pay. The statements also indicate the dates when truth in taxation public hearings will be held. State law was changed in the 2009 Legislative session to eliminate a separate Truth in Taxation hearing and replace it with a requirement to allow public comments at the meeting at which the final budget adoption occurs.

Board approval of the tax levy and budget

The Board adopts a Budget.





Financial Management Policies

- Financial Management Policies Pages 40-46



Financial Management Policies

The Park Board's Financial Management Policies provide a framework for the fiscal management of the Park Board. These policies cover the following areas:

- Operating Budgeting
- Revenue
- Reserve
- Capital Budget
- Accounting
- Administrative
- 2010 Budget Strategies
- Gift Acceptance

1. OPERATING BUDGETING POLICIES

The objective of the operating budget policies is to ensure that sound fiscal management practices are followed in operating and maintaining the Park Board System.

Balanced Budget. The operating budget for the Park Board shall be balanced. For each fund, ongoing costs are not to exceed ongoing revenues and available fund balances are used in accordance with reserve policies.

Self-supporting Enterprises. All enterprise activities of the Park Board shall be self-supporting to the greatest extent possible, including those activities contained within the Internal Service Funds.

Service Levels. Changes in service levels shall be governed by the following:

- **Budget Process.** The annual budget process is intended to weigh all competing requests for Park Board resources within expected fiscal constraints. Requests for new programs made outside the annual budget process are discouraged. New initiatives proposed during the annual budget process will be financed by reallocating existing Park Board resources to the services with the highest priorities.
- **Personnel Expenses.** Additional personnel shall be requested only after service needs have been thoroughly documented or after it is substantiated that the new employees will result in increased revenue or enhanced operating efficiencies. To the extent feasible, all personnel cost reductions will be achieved through attrition.
- **Grant Funded Programs.** Programs financed with grant monies shall be budgeted in special revenue funds, and the service program shall be adjusted to reflect the level of available grant funding. Individual grant budgets are controlled in the financial system at the cost category level. In the event of reduced grant funding, Park Board funding sources shall be substituted only after all competing program priorities are considered during the annual budget process.



Basis of Budgeting. The basis of budgeting and accounting are the same, except as noted below. The budgets of all governmental funds are developed using the modified accrual basis. Revenues are budgeted if they are measurable and available as net current assets. Major revenues determined to be susceptible to accrual include property taxes, special assessments, grants-in-aid, intergovernmental revenues, rentals, franchise fees, and intra-Park Board charges.

Major revenues that are determined not to be susceptible to accrual because they are not available soon enough to pay liabilities of the current period or are not objectively measurable include delinquent property taxes and assessments, licenses, permits, fines and forfeitures. Delinquent property taxes are not budgeted, while the other categories are budgeted.

In the governmental funds, expenditures are generally budgeted when the related fund liability is incurred. Compensated absences, which include accumulated unpaid vacation, compensatory time and severance pay, are not payable from expendable available resources, except for available resources in the Self-Insurance Internal Service Fund for vested severance pay. Compensated absences are considered expenditures when paid to employees. Salary expenditures are budgeted based on full time equivalents (FTEs), regardless of the type of pay.

Proprietary funds use the accrual basis. Revenues are budgeted as they are anticipated to be earned.

Budgetary Controls. The legal level of budgetary control is at the fund level. Budgetary amendments at the fund level must be approved by the Board of Commissioners. Appropriations lapse at year end.

Purchase orders, contracts, and other commitments are recorded as encumbrances, which reserve appropriation authority. Encumbrances outstanding at year end are reported as reservations of fund balance and do not represent generally accepted accounting principles (GAAP) expenditures.

2. REVENUE POLICIES

The objective of the revenue policies is to ensure that funding is derived from a fair, equitable, and adequate resource base, while minimizing tax differential burdens.

Revenue Structure and Sources. The Park Board will maintain a stable and diverse revenue system to shelter programs and services from short-term fluctuations in any single revenue source. Services having a system-wide benefit shall be financed with revenue sources generated from a broad base, such as property taxes and state aids. Services where the customer determines the use shall be financed with user fees, charges and assessments related to the level of service provided.

Property Taxes. The Park Board strives to ensure that the taxes it levies are no greater than the absolute minimum needed to efficiently and responsibly manage the system. The Park Board continues to place a high priority on finding ways to proportionately lessen its dependency on taxes by pursuing new profitable revenue generating programs and facilities when appropriate.



The Park Board annually reviews and recommends to the Board of Estimate and Taxation an adjustment to its tax rate.

User Fees. The Park Board shall implement user charges in lieu of general revenue sources for identified services where the costs are related to the level of service.

Cost of Service. The Park Board shall establish user charges and fees at a level that reflects the service costs. Components of the user charges shall include operating and capital costs, as well as the direct and indirect costs of providing the service. Full cost charges shall be imposed unless it is determined that policy, legal or market factors require lower fees.

Policy and Market Considerations. The Park Board shall consider policy objectives, market rates and charges levied by other public and private organizations for similar services when Park Board fees and charges are established.

Non-Resident Charges. User fees and other appropriate charges shall be levied for Park Board activities, services or facilities in which non-residents participate, whenever practical. Nonresident fees shall be set at market levels to minimize the tax burden on Park Board residents.

Enterprise Service Fees. User charges for Enterprise Services such as golf, recreation, and parking, shall be set at rates sufficient to finance all direct and indirect operating, capital, reserve/working capital and debt service costs. Overhead expenses and general government services provided to the enterprise activities shall be included as indirect costs. Rates will be set such that these enterprise funds are never in a cash deficit during the year.

Internal Service Fees. When interdepartmental charges are used to finance internal service functions, the charges shall reflect full costs, including all direct and indirect expenses. Costs for services will be allocated to departments using a rate model.

Parking Fees. Hourly, daily, and monthly contract rates for Park Board-owned parking facilities shall be adjusted at least annually to reflect market prices of privately-owned parking facilities.

Fines. Levels of fines shall be set according to legal guidelines, deterrent effect, administrative costs and revenue potential.

Dedicated Revenues. Except where required by law or generally accepted accounting principles (GAAP), no revenues shall be dedicated for specific purposes. All non-restricted revenues shall be deposited in the General Fund and appropriated through the annual budget process.

Private Revenues. All private money donated, contributed or lent to the Park Board shall be subject to grant solicitation and acceptance procedures, and shall be deposited in the appropriate Park Board fund and accounted for as public money through the Park Board's budget process and accounting system.

Special Assessments. The Park Board has the authority to levy special assessments for different types of projects:



- Parkway improvement
- Parkway lighting
- Parkway sidewalk improvement/replacement
- Removal of diseased trees

This policy covers Park Board-administered special assessments only.

Method of Payment (Public Improvement Assessments). Owners of benefiting properties shall have the option of paying their assessment in full or in installments as part of their annual real estate taxes. The Park Board shall determine the number of equal annual installments, not to exceed twenty, in which assessments may be paid. The Park Board shall determine the interest rate to be paid annually on all unpaid installments; this rate shall not exceed the maximum rate of interest as provided for in statute (Minn.Stat. §429.061, Subd. 2). The first installment shall be payable in the year following completion of the project and in the same manner as real estate taxes.

3. RESERVE POLICIES

The objective of the reserve policies is to provide adequate working capital for cash flow and contingency purposes, while maintaining reasonable tax rates.

Cash Flow and Contingency. The Park Board shall maintain a minimum unallocated General Fund balance of five (5) percent of the General Fund Budget amount to be used for cash flow purposes, unanticipated expenditures of a non-recurring nature, or to meet unexpected increases in service delivery costs.

To the extent that unusual contingencies exist as a result of state or federal aid uncertainties, or other highly variable factors, a balance larger than this minimum amount may be maintained.

For all other funds, appropriate balances shall be maintained reflecting the nature of the accounts, such as:

Capital Funds. Capital fund reserves shall be maintained for emergency improvements relating to new regulations, or emergency needs for capital repair or replacement.

Enterprise Funds. Operating contingency reserves shall be maintained in enterprise funds to provide for business interruption costs and other unanticipated expenditures of a non-recurring nature.

Enterprise Reserve Fund Revenue Policy serves three primary purposes:

- To facilitate a repair and replacement program for enterprise fund facilities;
- To reserve funds to develop new profitable revenue-producing enterprise fund facilities; and
- To transfer enterprise funds to the general fund for administrative costs and general fund program support.

Internal Service Funds. Fund reserves shall be maintained for equipment repair and replacement.



Use of Fund Balances. Available fund balances shall not be used for ongoing operating expenditures, unless a determination has been made that available balances are in excess of required guidelines and that plans have been established to address any future operating budget shortfalls. Emphasis shall be placed on one-time uses that achieve future operating cost reductions.

Annual Review

An annual review of cash flow requirements and appropriate fund balances shall be undertaken to determine whether modifications are appropriate for the reserve policy.

4. CAPITAL BUDGET POLICIES

The objective of the capital budget policies is to ensure maintenance of public infrastructure in the most cost-efficient manner.

Capital Improvement Program. The Park Board prepares and adopts a five-year Capital Improvement Program (CIP) that details each capital project, the estimated cost and funding sources.

Operating Budget Impacts. Operating expenditures/savings of each capital request are included in the cost of implementing the CIP and reflect estimates of all personnel expenses and other operating costs attributable to the capital outlays. Departments receiving capital funds must account for the increased operating costs resulting from capital projects.

Repair and Replacement. The Park Board strives to maintain its physical assets at a level that protects the Park Board's capital investments and minimizes future maintenance and replacement costs. Where possible, the capital budget shall provide for the adequate maintenance, repair and replacement of the capital plant and equipment from current revenues.

5. ACCOUNTING POLICIES

The objective of the accounting policies is to ensure that all financial transactions of the Park Board conform to the City Charter, Minnesota statutes, grant requirements, the principles of sound financial management and generally accepted accounting principles (GAAP).

Accounting Standards. The Park Board shall establish and maintain accounting systems according to the generally accepted accounting principles (GAAP), which are set by the Governmental Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB). The central system shall be used for financial transactions of the Park Board.

Disclosure and Monitoring. Full disclosure is provided in all financial statements. Financial systems are maintained to monitor expenditures and revenues on a daily, monthly, and year end basis. A Comprehensive Annual Financial Report (CAFR) is published by the Park Board within six (6) months of the following year.



6. ADMINISTRATIVE FINANCIAL POLICIES

General Fund Rate Model. The Park Board will recover costs within the General Fund related to services it provides to non-General Fund departments. The allocation of those costs will be based on a fair and consistent methodology, applied organization-wide and developed and administered by the Finance Department.

Overtime Limitation. All departmental overtime is limited to five (5) percent of personnel budgets.

New or Expanded Programs or Facilities. New or expanded facilities for the park system may include buildings, trails, policing, supervision, maintenance, and additional hours of operation, legal requirements or improvements sought through grant funding.

It is the policy of the Park Board that a new or expanded facility may only be added to the system when additional funds are assured for its operation, or an off-setting reduction in another cost center can be accomplished in order to provide for the increased cost of operating the new or expanded program or facility.

Authority of the Administrative Services Director

The Administrative Services Director or his/her designee has the following authority to approve technical changes:

- To modify the pension expenditure credit appropriations as necessary to reflect the most current estimates.
- To establish or modify revenue estimates and expenditure appropriations allowing departments to receive and spend grants or private contributions for Board approved projects or programs consistent with donor requirements.
- To re-appropriate all capital project year-end balances.
- To make temporary loans to cover fund cash deficits at the end of each fiscal year.
- To modify appropriations related to technical accounting treatment changes.
- To establish or modify appropriations, revenue estimates, transfer balances or make payments or expenditures to carry out the intent of the Board approved Budget and effectuate any action or resolution passed, approved or any legal agreement passed, approved and executed with respect to any inter-fund loans, advances operating transfers or their repayment.
- To modify revenue estimates and expenditure appropriations for the proprietary funds as necessary during the course of the year to reflect the most current estimates as long as there is no change in the projected net revenues.
- At the next meeting of the Board, the staff shall notify the Board whenever the authority granted under this clause has been exercised.



7. 2010 BUDGET STRATEGIES

The strategies for 2010 Budget planning are continued from the strategies that were developed with public input received during the Comprehensive Plan process and interactive work sessions held with Commissioners. During 2010 the Park Board will participate in a strategic planning process to set direction for 2011-2013.

- **Strategy One.** Diversify and grow revenue through innovation, sponsorship and entrepreneurial approaches to assure a sustainable park system
- **Strategy Two.** Size assets, workforce and programs at a sustainable level and focus on quality over quantity.
- **Strategy Three.** Develop equitable and results-oriented partnerships, review and address underperforming assets on an annual basis.
- **Strategy Four.** Promote the use of volunteers to enhance programming and maintenance capabilities within the system.
- **Strategy Five.** Develop equitable fees based on ability to pay, and assure that basic services remain accessible.
- **Strategy Six.** Provide staff training and professional development to maintain an effective workforce.

8. GIFT ACCEPTANCE POLICY

Gifts. Gifts of personal and real property are encouraged and will be accepted if consistent with the overall plans and objectives of the Park Board. Where applicable, the Park Board will make available the opportunity for donors to include a stipend creating a perpetual trust for the continued care and maintenance of the gift. Monetary contributions are also encouraged. Gifts which are not consistent with the overall plans of the Park Board may be accepted by the Park Board if they benefit the Park Board by production of income or, in the case of land, may be used for trade or sale.

Foundation for Parks. The Park Board recognizes the value and encourages the development of park foundations and other philanthropic efforts to advance the purposes of the Park Board and the Metropolitan Regional Park System.



Tax Levy & Local Government Aid Information

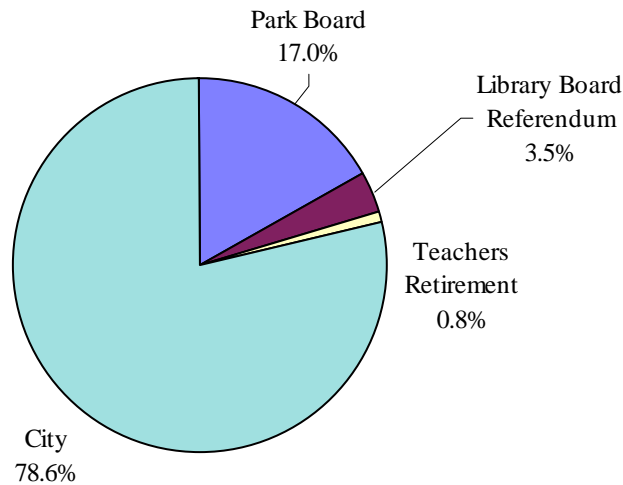
- 2010 Property Tax Overview Page 48
- 2010 Total Tax Levy Page 49
- Local Government Aid Overview Page 50



2010 Property Tax Overview

The City’s 2010 approved budget includes an estimated net tax capacity rate of 58.816 percent; this rate is the combined rate for the City, Board of Estimate and Taxation, Park and Recreation Board, Municipal Building Commission, and the City’s special levies for the Minneapolis Public Housing Authority and Teachers Retirement Association. The library referendum is a market value based tax estimated at .02524 percent for 2010 and is not included in the net tax capacity rate. This estimated net tax capacity rate will levy an additional \$18.5 million in property taxes, a 7.4 percent increase over the 2009 adopted budget. The City’s net tax capacity (after reductions for tax increment and fiscal disparities) is projected to increase by 6.2 percent for taxes payable 2010, from \$413.9 million to \$439.6 million.

Property Tax Allocation by Area



Of the \$18.5 million increase in property tax revenue and \$1.3 million reduction in the levy for the Minneapolis Public Housing Authority, \$17.9 million will be used by the City and \$1.9 million by the Park Board. The City will use its share to increase funding for internal service fund obligations (\$3.4 million), pension obligations (\$8.4 million) and for other general fund services (\$6.1 million).

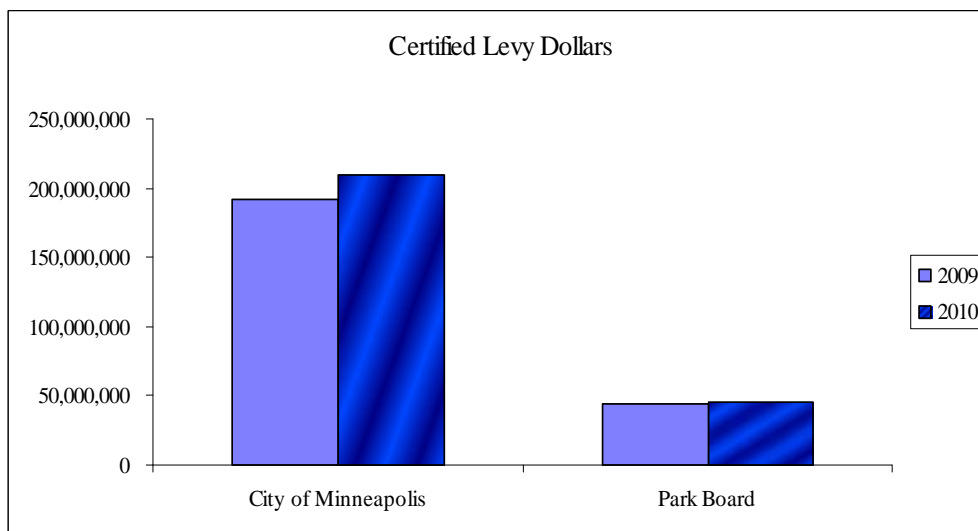
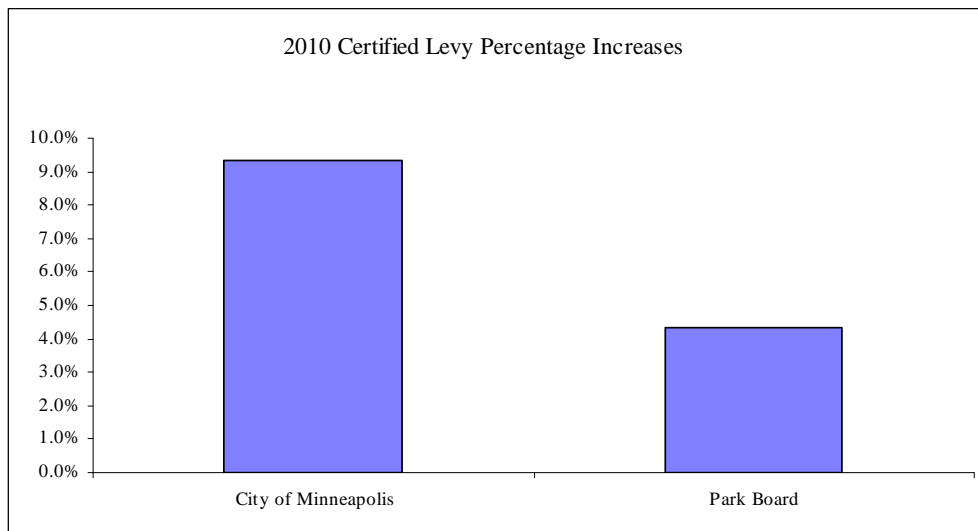
The Park Board revenue increase of \$1.9 million is based off the City’s adopted new tax policy and represents an increase of 4.3%.

Source: City of Minneapolis Finance Department - Budget Division



City of Minneapolis Certified Levy				
	2009	2010	Change	% Change
Total City of Minneapolis	192,095,622	210,016,781	17,921,159	9.3%
Minneapolis Park Board	43,607,542	45,488,623	1,881,081	4.3%
Library Board (Referendum)	9,300,000	9,300,000	0	0.0%
Minneapolis Public Housing	1,315,932	0	(1,315,932)	-100.0%
Teachers Retirement Association	2,250,000	2,250,000	0	0.0%
Total	248,569,096	267,055,404	18,486,308	7.4%

City includes Municipal Building Commission, Board of Estimate and Taxation, and Pension Obligations.

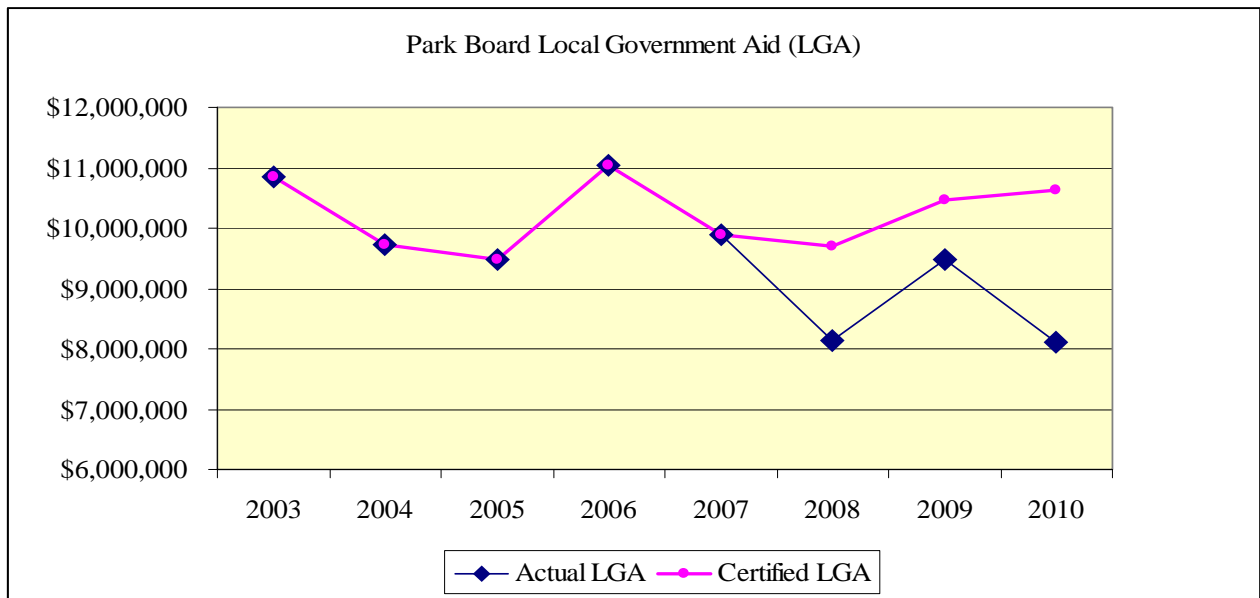




Local Government Aid Overview

While Local Government Aid (LGA) has always been an unpredictable funding source, State budget deficits have put it under tremendous pressure from 2008 to the present. In 2010 the Park Board is allocated \$8.1 million in LGA from the State of Minnesota (a reduction of \$2.4 million from 2009). It is expected that this amount will be further reduced to help balance the current State budget, which is projected to have a \$1.2 billion deficit. If this occurs budget adjustments will need to be made during the year. Future LGA amounts are also at risk, as the forecast for the 2012-13 State budget shows a \$5.4 billion deficit.

Due to Governor Pawlenty’s unallotment of LGA funds to help balance the State budget in 2008, 2009 and 2010, the Park Board General Fund has lost \$5.1 million in certified LGA funding. Although the preparation and fiscally responsible decisions made by the Park Board have reduced the impact of these cuts, 36.5 full time positions are now vacant and unfunded in the 2010 Park Board Budget as a direct result of the three years of LGA reductions. The 2010 Park Board Budget shifts \$250,000 of LGA funding to Capital Projects to continue reducing the reliance on LGA for the funding of operations.





General Fund

- General Fund Overview Pages 52-56
- Department Budgets Pages 57-84
- Personnel Summary Pages 85-86



General Fund Overview

The Park and Recreation General Fund is an operating fund established to account for all financial resources except those required to be accounted for in another fund. The General Fund includes activities such as recreation, maintenance, forestry, public safety and general government administration.

General Fund Balanced Budget

	2009 Approved	2010 Approved
Revenues	58,008,475	57,722,552
Expenditures	58,008,475	57,722,552
Balance	0	0

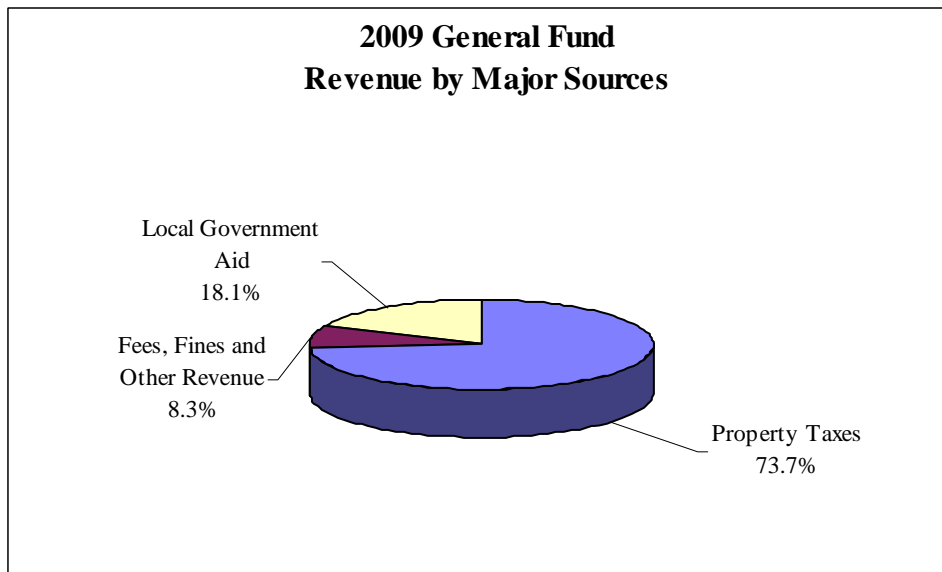
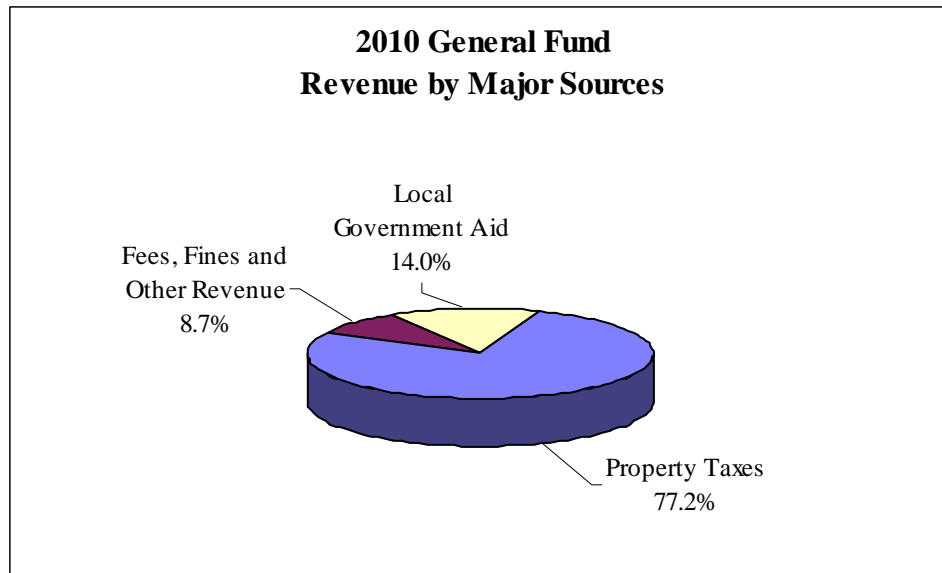
The approved 2010 budget for the General Fund is \$57.7 million, a 0.5 percent decrease in spending from the 2009 approved budget. The Park Board depends on property taxes and Local Government Aid (LGA) to fund operations. The operating budget is 91 percent supported by property taxes and LGA and 9 percent supported by other revenues.

Operations account for 97 percent of the General Fund budget, capital expenditures account for 3 percent. The majority of the Park Board operating budget provides resources to fund programs and services to maintain neighborhood parks and natural resources (63 percent), urban forest (17 percent) and park safety (9 percent).



General Fund Revenue by Major Sources

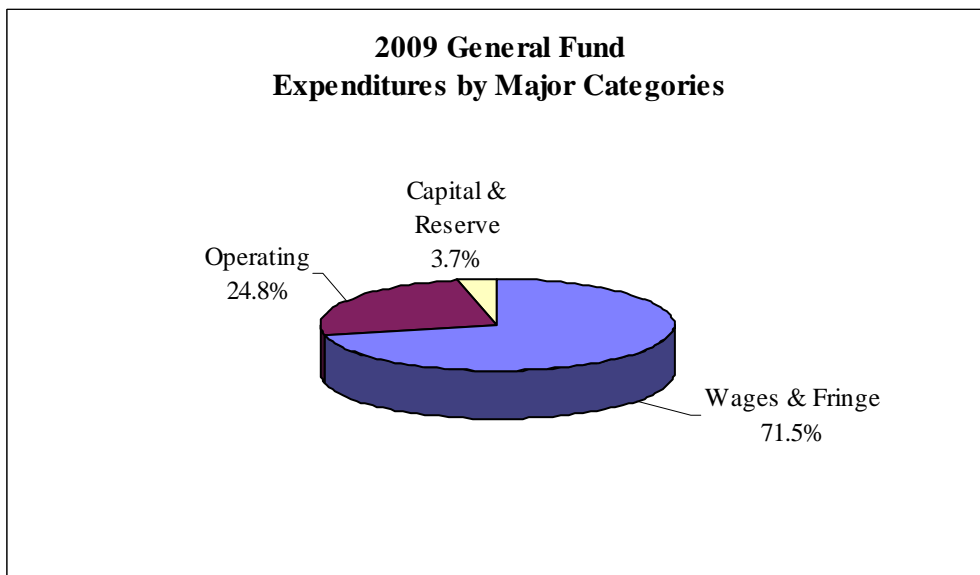
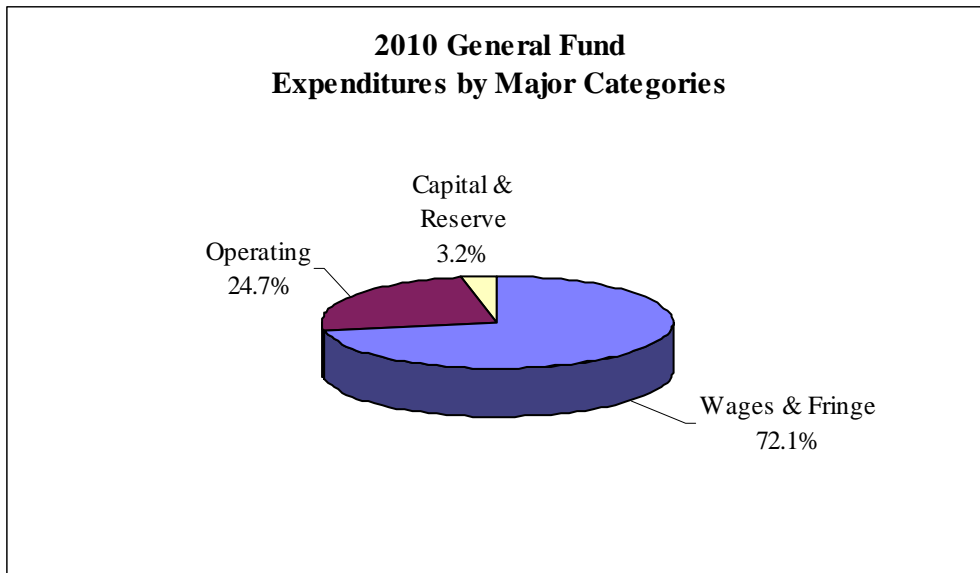
	2009 Approved	2010 Approved	Change	% Change
Current Property Taxes	42,735,391	44,578,850	1,843,459	4.3%
Local Government Aid (LGA)	10,478,975	8,104,593	(2,374,382)	-22.7%
Fees, Fines and Other Revenues	4,794,109	5,039,109	245,000	5.1%
Total Revenue	58,008,475	57,722,552	(285,923)	-0.5%





General Fund Expenditures by Major Categories

	2009 Approved	2010 Approved	Change	% Change
Wages & Fringe	41,488,308	41,610,702	122,394	0.3%
Operating	14,376,082	14,248,650	(127,432)	-0.9%
Capital & Reserve	2,144,085	1,863,200	(280,885)	-13.1%
Total Expenditures	58,008,475	57,722,552	(285,923)	-0.5%





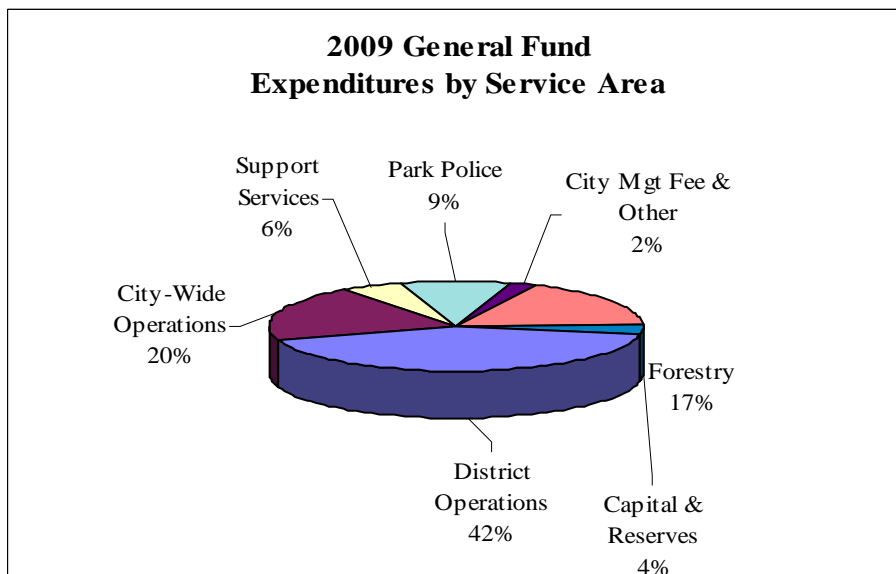
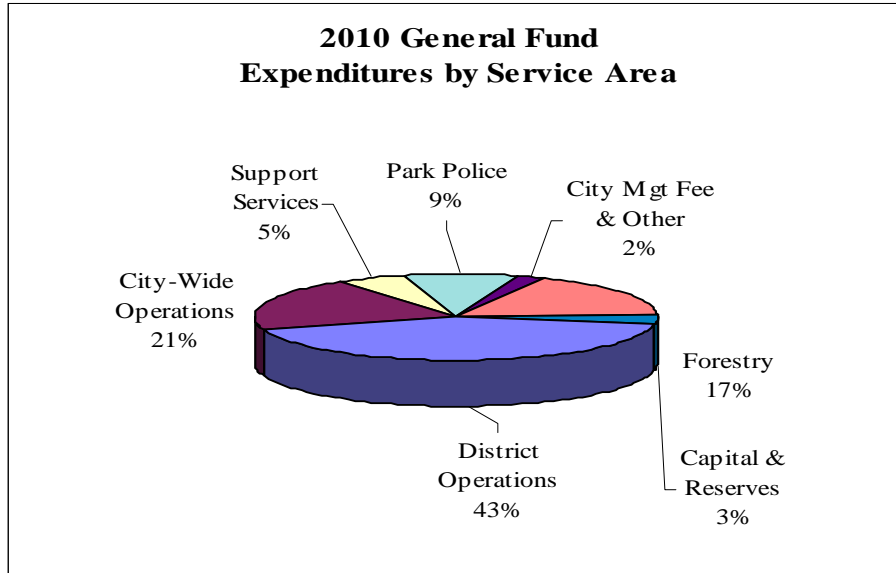
**General Fund
Expenditures by Service Area**

	2009	2010	Change
	Approved	Approved	
District Operations	24,499,281	24,527,230	27,949
Forestry	9,995,119	10,011,550	16,431
Police	5,383,687	5,302,754	(80,933)
Community Recreation Services	3,282,772	3,133,143	(149,629)
Skilled Trades & Field Services	3,698,523	3,891,265	192,742
Environmental	1,449,527	1,373,775	(75,752)
Wirth Winter	189,753	346,264	156,511
City Mgmt Fee, Wrk Comp & Other	1,281,306	1,300,382	19,076
Planning	1,377,079	1,343,490	(33,589)
Finance	1,086,049	1,105,517	19,468
Aquatics	956,187	945,794	(10,393)
Administration	434,158	395,784	(38,374)
Public Information	352,386	356,920	4,534
Customer Service	390,420	310,157	(80,263)
Board of Commissioners	523,654	520,293	(3,361)
Neiman Complex	179,019	199,118	20,099
Summer Youth Employment	185,000	185,000	0
Volunteers	128,539	142,668	14,129
Human Resources	441,689	440,695	(994)
Data Practices	30,242	27,553	(2,689)
Operating Expenditures	55,864,390	55,859,352	(5,038)
Capital Property Tax Levy	1,270,000	1,513,200	243,200
Sponsorship - Reserved for Capital	100,000	100,000	0
Local Government Aid - Reserve	774,085	250,000	(524,085)
Total Capital & Reserve	2,144,085	1,863,200	(280,885)
Total General Fund	58,008,475	57,722,552	(285,923)



**General Fund
Expenditures by Service Area**

	2009	2010	Change	% Change
District Operations	24,499,281	24,527,230	27,949	0.1%
City-Wide Operations	11,446,399	11,560,517	114,118	1.0%
Forestry	9,995,119	10,011,550	16,431	0.2%
Park Police	5,383,687	5,302,754	(80,933)	-1.5%
Support Services	3,258,598	3,156,919	(101,679)	-3.1%
City Mgt Fee & Other	1,281,306	1,300,382	19,076	1.5%
Capital & Reserves	2,144,085	1,863,200	(280,885)	-13.1%
Total General Fund	58,008,475	57,722,552	(285,923)	-0.5%





Department Budgets

District Operations Budget

The district management model serves to place staff teams and decision-making close to the communities they serve and to promote the tailoring of programs and services to the needs of the community. The District Operations Budget provides the necessary resources to fund the planning, operations and recreation functions of the respective districts.

2010 Goals for District Operations

- Offer programs and services that meet the changing needs of increasingly diverse Minneapolis neighborhoods and resident groups
- Increase community involvement opportunities
- Ensure sustainability and park safety
- Establish best practices and processes that support the development of high quality park programs and services
- Provide visionary leadership and empower multi-disciplinary staff teams to work together and provide an integrated approach in meeting the needs of neighborhood residents

**District Operations**

Fund 1500	2009 Approved	2010 Approved
Salaries and Wages	13,371,836	13,340,022
Fringe Benefits	5,027,190	5,160,358
Operating Costs	6,100,255	6,026,850
District Operations	24,499,281	24,527,230

District Operations Personnel	2009 Approved	2010 Approved
Automotive Mechanic	1.35	1.35
District Manager	3.00	3.00
District Planner	3.00	2.00
District Recreation Supervisor	3.00	3.00
District Support Specialist	3.00	3.00
Events and Concert Coordinator*	1.00	0.00
Foreman Park Maintenance	3.00	3.00
Gardener	8.67	9.67
Mobile Equipment Operator	18.10	16.10
Park keeper	99.00	94.00
Park keeper Crew leader	19.00	19.00
Recreation Coordinator	10.00	8.00
Recreation Leader	18.00	17.00
Recreation Supervisor	20.00	19.00
Welder-Mechanic	0.30	0.30
Full Time	210.42	198.42

*In 2010 the Events and Concert Coordinator is budgeted in the Enterprise Fund

**District Operations (Continued)**

District Operations Personnel	2009 Approved	2010 Approved
Attendant III	21.05	21.05
Attendant IV	28.50	28.50
Custodial Worker	1.58	1.58
Modified Duty Worker	0.32	0.00
Recreation Specialist A	20.34	20.34
Recreation Specialist B	30.17	30.17
Recreation Specialist C	5.41	5.41
Recreation Specialist D	0.90	0.90
Recreation Specialist E	0.96	0.96
Seasonal Park Maintenance Worker	21.67	21.67
Youth Worker	2.66	2.66
Part Time	133.56	133.24
District Operations	343.98	331.66

Unfunded Vacancies

District Planner	1.00
Mobile Equipment Operator	2.00
Park keeper	5.00
Recreation Coordinator	2.00
Recreation Leader	1.00
Recreation Supervisor	1.00
Total Unfunded Vacancies	12.00



City-wide Operations

Operations staff work to create a park system that is clean, safe and beautiful. They also protect and maintain the City of Minneapolis' urban forest and monitor and manage natural resource sites.

The Operations Budget provides the necessary resources to fund the following:

Aquatics

The 2010 budget provides for management of and support for the aquatics operations of the Park Board, which includes three water parks, pool management, staffing of eleven guarded beaches, swim lessons, and sailing lessons at Lake Harriet.

Community Recreation Services

The 2010 budget provides for the management of and support to four areas. Sports and Facilities staff offer leagues, coaching and officiating in more than 20 sports for youth and adults and issues permits for athletic field use by community groups. Youthline Outreach programs provide professional mentors, social support, leadership and skill development for youth ages 11-17. RecPlus coordination supports the delivery of quality school-age childcare in 15-20 recreation center locations. Community Events and Engagement draws thousands of people to the parks for civic and cultural celebrations, outdoor movies, camps and community service projects.

Environmental Operations

The 2010 budget provides management of and support to three environmental functions. Environmental Education staff develop and implement engaging programs that teach residents of all ages about the complexity and importance of natural environments and stewardship. Water Resources staff monitor, manage, and protect the water quality of Minneapolis lakes, creeks, and storm runoff, and develop an annual water quality report. Natural Resources staff manage over 400 acres of prairies, shorelines, wetlands, and woodlands and coordinate native re-vegetation projects.

Forestry

The 2010 budget provides for management of and support of forestry operations. The Forestry Division is responsible for the care of trees on more than 6,000 acres of park land and nearly 1,100 miles of streets. This work is done by professional arborists who plant, prune and remove trees. The 2010 budget contains funding for the planting of approximately 4,000 trees and removal of more than 2,500 stumps. The budget also supports the monitoring of the urban forest for invasive tree pests, specifically Emerald Ash Borer and Dutch Elm Disease. Support is also provided for the clean up of fallen trees and debris caused by storms.

Neiman Complex Fields

The 2010 budget provides for the management of and support to the Neiman Sports Complex Fields, including field maintenance and supervision.



Park Police

The 2010 budget provides for management and support for park safety and security. Distinct from the city's police force, Park Police protect park visitors and property through the Patrol Unit and the Investigation and Administration Unit. These units provide uniformed police patrols throughout the park system, investigate related criminal cases, and work with public prosecutors. The 2010 budget supports sworn officers, seasonal park patrol agents, and support staff.

Planning & Project Management

The 2010 budget supports acquisition and disposition of park properties, the design and construction of neighborhood and regional park facilities, research and development for strategic initiatives, grant applications and sustainability implementation to meet the current and future needs of park visitors. Planning activities occur at both city-wide and district levels. Planners and project managers oversee the Neighborhood and Regional Park Capital Improvement Programs (CIP), manage projects from conception to completion and are responsible for comprehensive planning, community outreach strategies and working with other agencies.

Skilled Trades and Field Services

The 2010 budget provides for management, support and coordination for the Environmental and Field Services areas, which include Trades, Equipment and Environmental Operations of the Park Board. The 2010 budget supports five full service trade shops: Plumbing, Electrical, Paint, Carpentry and Cement Finishing. The budget provides the labor and materials for routine skilled Trades repair and replacement of tax supported Park Board facilities. Examples of these services include painting of building interiors and exteriors; wading pool and fountain repair and maintenance; lighting repair and maintenance; bench fabrication and maintenance; and window, door and cabinetry installation, maintenance and repair. In addition, the budget supports alarm system management, energy management system oversight, and research and development to improve efficiencies of procedures and equipment.

Summer Youth Employment

The 2010 budget provides for the management and support of Teen Teamworks which is a youth employment and training program anticipated to engage 200-350 Minneapolis teens in 2010.

Volunteers and Community Partnership

The 2010 budget provides for the development and management of MPRB volunteer initiatives and community partnerships. Department activities include all aspects of volunteer recruitment, screening, placement, retention, recognition and event coordination.

Each year, the Department of Volunteers and Community Partnerships supports more than 1,000 individual volunteers who make meaningful contributions through coaching, instructing, gardening, helping with special events and more. The department also oversees 50 service projects and 20 adopt-a-park agreements with local community groups, businesses, schools and nonprofit groups. Through these partnerships, more than 1,500 volunteers contribute over 5,000



hours to improve the system through planting and weeding gardens, mulching and watering trees, removing graffiti and invasive species, cleaning and organizing recreation centers, removing litter from parks and bodies of water and much more.

Wirth Winter

The 2010 budget provides for the management and maintenance of winter recreation of the Park Board, including all snow making operations, cross country ski equipment rentals, cross country ski lessons, cross country ski trail maintenance and grooming, snowboard equipment rental, snowboarding lessons, snowboard park maintenance, tubing rentals and hill maintenance as well as food and beverage operations.



Aquatics

Fund 11500	2009 Approved	2010 Approved
Salaries and Wages	431,042	499,532
Fringe Benefits	42,085	50,777
Operating Costs	483,060	395,485
Aquatics	956,187	945,794

	2009 Approved	2010 Approved
Aquatics Personnel		
Facility Coordinator	0.35	0.35
Manager, Ice Rink & Aquatics	0.20	0.25
Full Time	0.55	0.60
Attendant III	4.05	4.05
Attendant IV	0.96	0.96
Lifeguard I, Class A	8.52	8.52
Lifeguard I, Class B	2.01	2.01
Lifeguard II, Class C	1.42	1.42
Recreation Specialist A	0.10	0.10
Recreation Specialist B	4.84	4.84
Recreation Specialist C	0.22	0.50
Seasonal Park Maintenance Worker	0.26	0.00
Part Time	22.38	22.40
Aquatics	22.93	23.00



Community Recreation Services

Fund 11500	2009 Approved	2010 Approved
Salaries and Wages	1,963,635	1,801,690
Fringe Benefits	730,029	744,938
Operating Costs	589,108	586,515
Community Recreation Services	3,282,772	3,133,143

Community Recreation Services Personnel	2009 Approved	2010 Approved
Community Program Leader	3.00	3.00
Community Program Leader (Special Programs)	1.00	1.00
Director Community Recreation Service	1.00	1.00
Event Coordinator*	1.00	0.00
Manager, Center Programs/Youth Development	1.00	1.00
Manager, Athletic Programs	1.00	1.00
Office Support Specialist I	1.00	1.00
Office Support Specialist III	1.00	1.00
Rec Plus Program Director*	1.00	0.00
Recreation Coordinator	1.00	0.00
Recreation Leader	4.00	4.00
Recreation Supervisor	2.00	2.00
Senior Youth Program Administrator	1.00	1.00
Youth Program Specialist	17.00	14.00
Full Time	36.00	30.00
Attendant III	2.61	2.61
Attendant IV	1.76	1.76
Recreation Specialist A	3.53	3.53
Recreation Specialist B	2.73	2.71
Recreation Specialist C	0.40	0.35
Part Time	11.03	10.96
Community Recreation Services	47.03	40.96

Unfunded Vacancies		
Youth Program Specialist		3.00
Recreation Coordinator		1.00
Total Unfunded Vacancies		4.00

*In 2010 the Event Coordinator and Rec Plus Program Director are budgeted in the Enterprise Fund



Environmental Operations

Fund 11500	2009 Approved	2010 Approved
Salaries and Wages	742,776	698,824
Fringe Benefits	243,701	243,929
Operating Costs	463,050	431,022
Environmental Operations	1,449,527	1,373,775

Environmental Operations Personnel	2009 Approved	2010 Approved
Environmental Education Coordinator	1.00	1.00
Gardener Curator	1.00	1.00
Horticulture Coordinator	1.00	0.00
Manager, Environmental Operations	1.00	1.00
Mobile Equipment Operator	1.40	1.00
Naturalist Programs Administrator	1.00	1.00
Natural Resources Assistant	1.00	0.00
Natural Resources Coordinator	1.00	1.00
Water Quality Specialist	2.00	2.00
Full Time	10.40	8.00
Mobile Equipment Operator	0.10	0.10
Program Aide I	0.40	0.40
Recreation Specialist B	3.65	3.65
Recreation Specialist C	1.05	1.05
Seasonal Park Maintenance Worker	2.00	2.00
Part Time	7.20	7.20
Environmental Operations	17.60	15.20

Unfunded Vacancies		
Horticulture Coordinator		1.00
Natural Resources Assistant		1.00
Total Unfunded Vacancies		2.00



Forestry

Fund 11500	2009 Approved	2010 Approved
Salaries and Wages	4,842,163	4,723,223
Fringe Benefits	2,687,579	2,877,093
Operating Costs	2,465,377	2,411,234
Forestry	9,995,119	10,011,550

Forestry Personnel	2009 Approved	2010 Approved
Arborist	50.00	41.00
Arborist Crew Leader	14.00	14.00
Automotive Mechanic	0.50	0.50
Community Forestry Coordinator	1.00	1.00
Director-Park Forestry	1.00	1.00
Foreman Arborist	5.00	5.00
Forestry Program Manager	1.00	1.00
General Manager Operations	0.30	0.30
Mobile Equipment Operator	19.00	19.00
Office Support Specialist I	1.60	1.60
Office Support Specialist III	1.00	1.00
Supervisor, Park Forestry	1.00	1.00
Full Time	95.40	86.40
Clerk Typist I	0.35	0.35
Part Time	0.35	0.35
Forestry	95.75	86.75

Unfunded Vacancies	
Arborist	9.00
Total Unfunded Vacancies	9.00



Neiman Complex Fields

Fund 11500	2009 Approved	2010 Approved
Salaries and Wages	60,961	83,514
Fringe Benefits	21,908	18,946
Operating Costs	96,150	96,658
Neiman Complex	179,019	199,118

Neiman Complex Personnel	2009 Approved	2010 Approved
Foreman Park Maintenance	0.50	0.25
Mobile Equipment Operator	0.00	0.02
Park keeper	0.67	0.54
Full Time	1.17	0.81
Attendant IV	0.00	0.60
Seasonal Park Maintenance Worker	0.00	1.08
Part Time	0.00	1.68
Neiman Complex	1.17	2.49



Park Police

Fund 11500	2009 Approved	2010 Approved
Salaries and Wages	3,311,756	3,266,327
Fringe Benefits	1,115,537	1,139,183
Operating Costs	956,394	897,244
Park Police	5,383,687	5,302,754

Park Police Personnel	2009 Approved	2010 Approved
Director of Park Safety and Security	1.00	1.00
Office Support Specialist I	1.00	1.00
Office Support Specialist II	1.00	0.00
Park Patrol Agent	1.00	1.00
Police Lieutenant, Parks	3.00	2.00
Police Officer	25.00	25.00
Police Sergeant, Parks	7.00	8.00
Full Time	39.00	38.00
Park Patrol Agent (Seasonal)	10.61	10.61
Part Time	10.61	10.61
Park Police	49.61	48.61

Unfunded Vacancies	
Office Support Specialist II	1.00
Total Unfunded Vacancies	1.00



Planning & Project Management

Fund 11500	2009 Approved	2010 Approved
Salaries and Wages	864,049	752,702
Fringe Benefits	330,248	303,421
Operating Costs	182,782	287,367
Planning & Project Management	1,377,079	1,343,490

Planning & Project Management Personnel	2009 Approved	2010 Approved
Administrative Assistant	1.00	1.00
City Wide Planner	1.00	1.00
Community and Government Relations Coordinator	1.00	1.00
Director, Planning and Project Management	1.00	1.00
Engineering Technician I	1.00	1.00
Engineering Technician II	2.00	2.00
Landscape Architect I	1.00	1.00
Park and Recreation Planner	1.00	1.00
Planning Project Manager	2.00	1.00
Real Estate Investigator II	1.00	0.00
Sustainability Coordinator	1.00	0.00
Full Time	13.00	10.00
Recreation Specialist B	1.00	1.00
Part Time	1.00	1.00
Planning & Project Management	14.00	11.00

Unfunded Vacancies		
Real Estate Investigator II		1.00
Sustainability Coordinator		1.00
Total Unfunded Vacancies		2.00



Skilled Trades & Field Services

Fund 11500	2009 Approved	2010 Approved
Salaries and Wages	1,933,545	1,966,449
Fringe Benefits	819,825	992,132
Operating Costs	945,153	932,684
Field Services	3,698,523	3,891,265

Field Services Personnel	2009 Approved	2010 Approved
Carpenter	3.00	2.00
Carpenter-Apprentice	1.00	1.00
Cement Finisher	2.00	2.00
Director Environmental & Field Services	1.00	1.00
Electrician	2.00	2.00
Electronics Technician	1.00	1.00
Field Operations Coordinator	1.00	1.00
Foreman Carpenter	1.00	1.00
Foreman Cement Finisher	1.00	1.00
Foreman Electrician	1.00	1.00
Foreman Painter	1.00	1.00
Foreman Plumber	1.00	1.00
General Manager Operations	0.30	0.30
Maintenance Project Coordinator	1.00	1.00
Office Support Specialist III	1.00	1.00
Painter	3.00	3.00
Plumber	4.00	4.00
Full Time	25.30	24.30
Electrician	0.30	0.30
Painter	0.50	0.50
Pipefitter	1.00	1.00
Program Aide I	0.10	0.10
Part Time	1.90	1.90
Field Services	27.20	26.20

Unfunded Vacancies		
Carpenter		1.00
Total Unfunded Vacancies		1.00

**Summer Youth Employment**

Fund 11500	2009 Approved	2010 Approved
Salaries and Wages	101,014	101,014
Fringe Benefits	39,395	39,395
Operating Costs	44,591	44,591
Summer Youth Employment	185,000	185,000

Summer Youth Employment Personnel	2009 Approved	2010 Approved
Program Assistant Teen Teamworks	1.00	1.00
Full Time	1.00	1.00
Park keeper Crew leader	1.00	1.00
Recreation Specialist B	4.00	4.00
Youth Worker	20.00	20.00
Part Time	25.00	25.00
Summer Youth Employment	26.00	26.00

**Volunteer Coordination**

Fund 11500	2009 Approved	2010 Approved
Salaries and Wages	76,626	89,585
Fringe Benefits	15,813	20,655
Operating Costs	36,100	32,428
Volunteer Coordination	128,539	142,668

Volunteer Coordination Personnel	2009 Approved	2010 Approved
Coordinator, Volunteers & Community Partnership	1.00	1.00
Full Time	1.00	1.00
Program Aide II	0.50	0.50
Part Time	0.50	0.50
Volunteer Coordination	1.50	1.50



Wirth Winter

Fund 11500	2009 Approved	2010 Approved
Salaries and Wages	126,287	179,721
Fringe Benefits	50,266	65,118
Operating Costs	13,200	101,425
Wirth Winter	189,753	346,264

Environmental Operations Personnel	2009 Approved	2010 Approved
Foreman Park Maintenance	0.00	0.19
Gardener	0.33	0.33
Mobile Equipment Operator	0.00	0.04
Park keeper	2.33	2.33
Full Time	2.66	2.89
Attendant III	0.00	0.73
Attendant IV	0.00	0.61
Recreation Specialist B	0.00	0.15
Recreation Specialist D	0.00	0.20
Part Time	0.00	1.69
Wirth Winter	2.66	4.58



Support Services

The Support Services Budget provides the necessary resources to fund the management and fiscal oversight of the Park Board through the following centralized system-wide functions:

Administration

The 2010 budget provides the organization leadership, management and support to Park Board staff and departments and develops and implements Park Board policies with input from the Board, Minneapolis residents, and other agencies.

Board of Commissioners

The 2010 budget provides the organization policy oversight and administrative support to the board commissioners.

Customer Service

The 2010 budget provides for the management and support of the Customer Service Department. The department provides information and “one-stop-shop” services to phone and walk-in customers. Customer Service staff manage the administrative ticket program and process annual parking passes, league registrations and permits (weddings, picnics, photography, etc.).

Data Practices and Records Management

The 2010 budget provides management, support and coordination of data practice requests and system-wide records management efforts. The Minnesota Government Data Practices Act gives all members of the public, the right to see and have copies of public data that the Park Board keeps. The law also controls how the Park Board retains government data and records.

Finance

The 2010 budget provides general accounting, purchasing coordination, accounts payables, accounts receivables, capital project accounting, financial reporting and audit support, risk management, financial analysis, budget development and budget monitoring services. The Finance department is included in and utilizes the City of Minneapolis financial system for all finance related transactions.

Human Resources

The 2010 budget supports an expanded role for the MPRB Human Resources Department. The Civil Service Commission delegated full authority on September 24, 2009 for the Park Board to conduct recruitment, staffing, and classification for Park Board positions for a diverse, qualified workforce. Human Resources also manages collective bargaining negotiations and implementation. Human Resources staff provides support and training for supervisors in all areas of personnel management and manages the coordination of the workers compensation program.



Public Information and Marketing

The 2010 budget provides for the management and support of Public Information and Marketing. The department manages a variety of communications initiatives for the organization, including news releases, media relations, district publications, photography, web site maintenance and enhancements, special promotions development, special project writing support, and consultation with staff relating to public relations issues.

**Administration**

Fund 11500	2009 Approved	2010 Approved
Salaries and Wages	185,720	156,934
Fringe Benefits	52,798	43,462
Operating Costs	195,640	195,388
Administration	434,158	395,784

Administration Personnel	2009 Approved	2010 Approved
Superintendent of Parks	1.00	1.00
Grant Coordinator	1.00	0.00
Full Time	2.00	1.00
Office Support Specialist	0.20	0.20
Recreation Specialist B	0.25	0.25
Part Time	0.45	0.45
Administration	2.45	1.45

Unfunded Vacancies

Grant Coordinator	1.00
Total Unfunded Vacancies	1.00

**Board of Commissioners**

Fund 11500	2009 Approved	2010 Approved
Salaries and Wages	123,524	125,745
Fringe Benefits	132,240	137,636
Operating Costs	267,890	256,912
Board of Commissioners	523,654	520,293

Board of Commissioners Personnel	2009 Approved	2010 Approved
Administrative Analyst I	0.50	0.50
Park Board Commissioners	9.00	9.00
Full Time	9.50	9.50

Board of Commissioners	9.50	9.50
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**Customer Service**

Fund 11500	2009 Approved	2010 Approved
Salaries and Wages	265,779	200,379
Fringe Benefits	105,101	90,346
Operating Costs	19,540	19,432
Customer Service	390,420	310,157

Customer Service Personnel	2009 Approved	2010 Approved
Customer Service Representative I	2.00	0.00
Customer Service Representative II	1.00	1.00
Duplicating Machine Operator II	1.00	1.00
Manager, Support Services	1.00	1.00
Full Time	5.00	3.00
Administrative Temp	0.00	1.00
Attendant IV	0.50	0.50
Part Time	0.50	1.50
Customer Service	5.50	4.50

Unfunded Vacancies	
Customer Service Representative I	2.00
Total Unfunded Vacancies	2.00

**Data Practices**

Fund 11500	2009 Approved	2010 Approved
Salaries and Wages	19,946	20,297
Fringe Benefits	6,066	6,626
Operating Costs	4,230	630
Data Practices	30,242	27,553

Data Practices Personnel	2009 Approved	2010 Approved
Administrative Analyst I	0.50	0.50
Full Time	0.50	0.50
Data Practices	0.50	0.50

**Finance**

Fund 11500	2009 Approved	2010 Approved
Salaries and Wages	687,389	684,124
Fringe Benefits	250,204	286,055
Operating Costs	148,456	135,338
Finance	1,086,049	1,105,517

Finance Personnel	2009 Approved	2010 Approved
Account Clerk I	1.50	1.00
Account Clerk II	3.00	3.00
Accountant I	0.75	0.75
Accountant II	1.00	1.00
Director Administrative Services	1.00	1.00
Manager Finance	1.00	1.00
Senior Financial Analyst	2.00	2.00
Full Time	10.25	9.75
Account Clerk II	0.50	0.00
Part Time	0.50	0.00
Finance	10.75	9.75

Unfunded Vacancies

Account Clerk I	0.50
Total Unfunded Vacancies	0.50

**Human Resources**

Fund 11500	2009 Approved	2010 Approved
Salaries and Wages	300,501	269,394
Fringe Benefits	82,990	92,684
Operating Costs	58,198	78,617
Human Resources	441,689	440,695

Human Resources Personnel	2009 Approved	2010 Approved
Human Resources Generalist	0.75	0.50
Manager, Human Resources	1.00	1.00
Payroll Account Clerk I	1.00	1.00
Payroll Supervisor	1.00	0.00
H.R./Payroll Systems Specialist	0.00	1.00
Payroll/Personnel Services Assistant	1.00	1.00
Full Time	4.75	4.50
Account Clerk I	0.50	0.00
Part Time	0.50	0.00
Human Resources	5.25	4.50

Unfunded Vacancies

Payroll Supervisor	1.00
Total Unfunded Vacancies	1.00

**Public Information**

Fund 11500	2009 Approved	2010 Approved
Salaries and Wages	157,639	162,893
Fringe Benefits	58,332	64,768
Operating Costs	136,415	129,259
Public Information	352,386	356,920

Public Information	2009 Approved	2010 Approved
Communications Specialist	1.00	1.00
Manager, Public Information & Marketing	1.00	1.00
Full Time	2.00	2.00
Public Information Assistant	0.50	0.50
Recreation Specialist C	0.40	0.40
Part Time	0.90	0.90
Public Information	2.90	2.90

**Capital Projects & Reserve**

Fund 11500	2009 Approved	2010 Approved
Salaries and Wages	0	0
Fringe Benefits	0	0
Capital Outlay	1,370,000	1,613,200
Reserve	774,085	250,000
Capital Projects	2,144,085	1,863,200

Capital Levy - Park Rehabilitation	1,270,000	1,513,200
Local Government Aid Reserved	774,085	250,000
Sponsorship - Reserved for Capital*	100,000	100,000
	<u>2,144,085</u>	<u>1,863,200</u>

*2010 is the final year of Toyota's sponsorship

**City Management Fee, Workers Compensation and Other**

Fund 11500	2009 Approved	2010 Approved
Salaries and Wages	0	0
Fringe Benefits	110,812	110,811
Operating Costs	1,170,494	1,189,571
City Management Fee, Workers Compensation & Other	1,281,306	1,300,382

Note: This cost center accounts for expenditures benefiting the entire Park Board, rather than a specific department.

City Management Fee	837,466	854,215
Workers Compensation	110,812	110,811
Internal Service Fund Loan Repayment	130,000	130,000
City of Minneapolis Benefit Administration Fee	116,400	118,728
St. Anthony Heritage Board	31,000	31,000
Civil Rights Commission	30,000	30,000
Youth Coordinating Board	14,415	14,415
Other Operating Costs	11,213	11,213
	<u>1,281,306</u>	<u>1,300,382</u>



Personnel Summary General Fund

Full Time	2009 Approved	2010 Approved
Administration	2.00	1.00
Aquatics	0.55	0.60
Board of Commissioners	9.50	9.50
Community Recreation Services	36.00	30.00
Customer Service	5.00	3.00
Data Practices & Records Management	0.50	0.50
District Operations	210.42	198.42
Environmental	10.40	8.00
Finance	10.25	9.75
Forestry	95.40	86.40
Human Resources	4.75	4.50
Neiman Complex	1.17	0.81
Planning	13.00	10.00
Police	39.00	38.00
Public Information	2.00	2.00
Skilled Trades & Field Services	25.30	24.30
Summer Youth Employment	1.00	1.00
Volunteer Coordination	1.00	1.00
Wirth Winter	2.66	2.89
Total Full Time	469.90	431.67
Part Time		
Administration	0.45	0.45
Aquatics	22.38	22.40
Community Recreation Services	11.03	10.96
Customer Service	0.50	1.50
District Operations	133.56	133.24
Environmental	7.20	7.20
Finance	0.50	0.00
Forestry	0.35	0.35
Human Resources	0.50	0.00
Neiman Complex	0.00	1.68

**Personnel Summary General Fund (Continued)**

Part Time	2009 Approved	2010 Approved
Planning	1.00	1.00
Police	10.61	10.61
Public Information	0.90	0.90
Skilled Trades & Field Services	1.90	1.90
Summer Youth Employment	25.00	25.00
Volunteer	0.50	0.50
Wirth Winter	0.00	1.69
Total Part Time	216.38	219.38
Total	686.28	651.05

Unfunded Vacancies

Administration	1.00
Community Recreation Services	4.00
Customer Service	2.00
District Operations	12.00
Environmental	2.00
Finance	0.50
Forestry	9.00
Human Resources	1.00
Planning	2.00
Police	1.00
Skilled Trades & Field Services	1.00
Total Unfunded Vacancies	35.50



Special Revenue Fund

- Special Revenue Fund Overview Page 88



Special Revenue Fund Overview

The Park Grant and Dedicated Revenue Fund is a special revenue fund established to account for resources designated for specific purposes. The fund consists of two designations, Special Reserves and Park Land Reserve.

Special Reserves represent grant and other revenue that has been designated for specific purposes through grantor requirements, donor requests or Board direction. Some items included in this area are Loring Tree Trust, gift program, privately funded programs or projects and Operations & Maintenance lottery proceeds received from the State.

The Park Land Reserve Fund is a Board designated fund to account for land sales and purchases. Revenue received from land sales and other sources that are earmarked for land purchase is accounted for in this fund.

Statement of Revenues and Expenditures

Fund 11950	2009 Approved	2010 Approved
Operating Revenues		
State Grants & Other Local Government	1,137,000	1,137,000
Other	30,600	30,600
Total Operating Revenues	1,167,600	1,167,600
Operating Expenses		
Park Land Reserve	37,000	37,000
Special Reserves	1,130,600	1,130,600
Total Operating Expenses	1,167,600	1,167,600
Excess Revenues Over/(Under) Expenses	0	0



Enterprise Fund

- Enterprise Fund Overview Pages 90-92
- Special Services Pages 93-103
- Recreation Services Pages 104-105
- Personnel Summary Page 106



Enterprise Fund Overview

The Park Board Enterprise Fund is a self-supporting fund established to account for all business-type operations including golf courses, refectories, ice arenas, permits and recreational activities. Net Income from operations is reserved for capital rehabilitation, construction or improvements as well as debt service and general fund support.

Enterprise Fund Balanced Budget

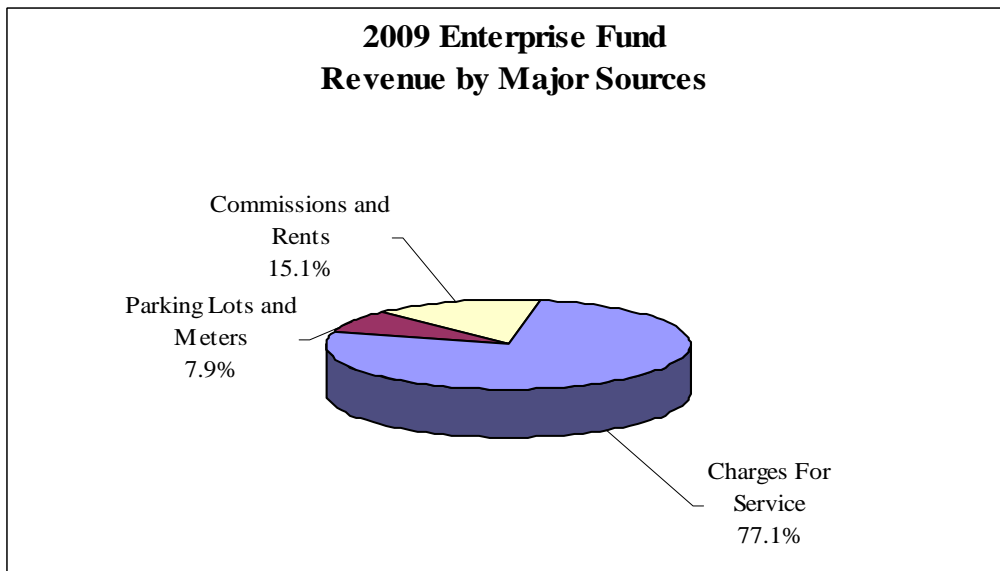
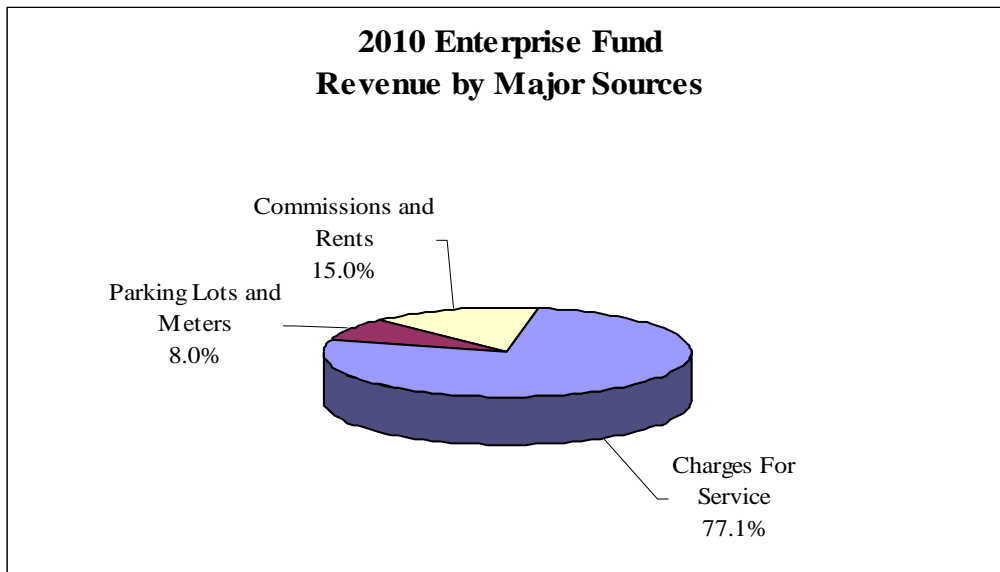
	2009 Approved	2010 Approved
Revenues	13,287,241	14,032,264
Expenditures	13,287,241	14,032,264
Balance	0	0

The 2010 approved budget for the Enterprise Fund is \$14.0 million, a 5.6 percent increase in spending from the 2009 approved budget. Charges for service (fees) comprise 77 percent of total revenue. Commissions, rents, parking lots and meters comprise the remaining 23 percent. The operating budget is comprised of three major categories. Wages and fringe-44 percent, operating costs-37 percent, and improvements and transfers-19 percent.



Enterprise Fund Revenue by Major Sources

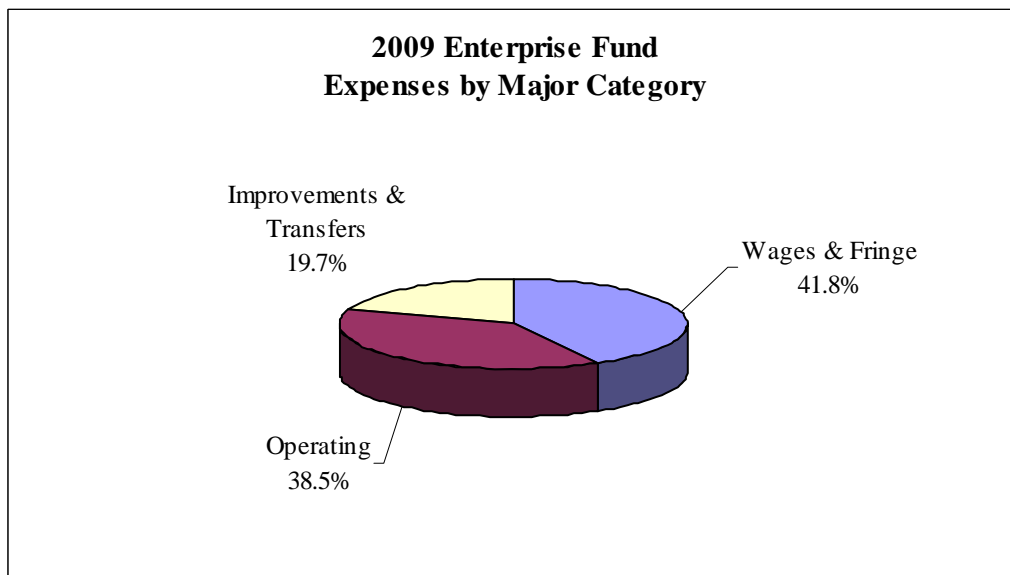
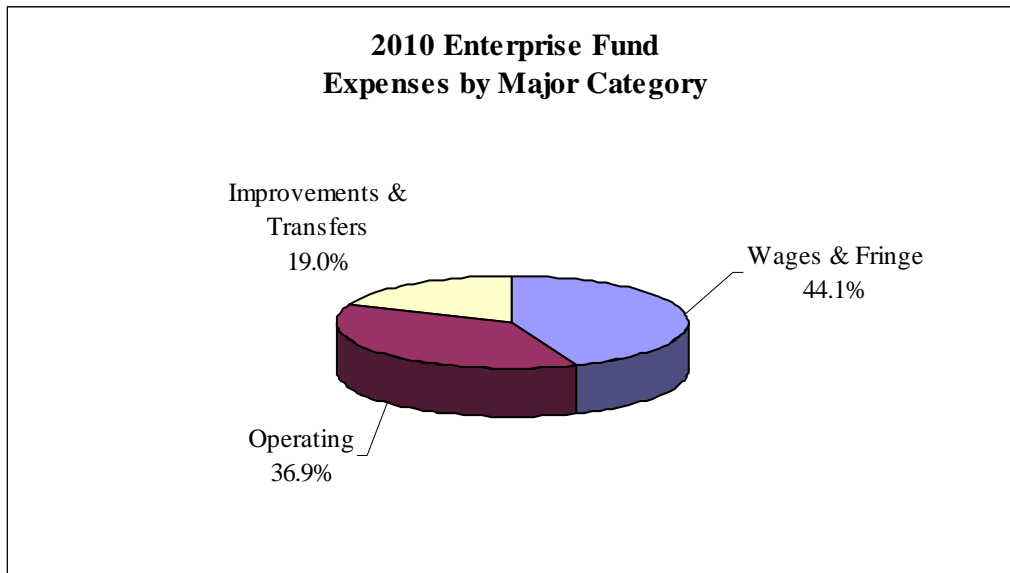
	2009 Approved	2010 Approved	Change	% Change
Charges For Service	10,239,004	10,814,217	575,213	5.6%
Parking Lots and Meters	1,045,000	1,120,000	75,000	7.2%
Commissions and Rents	2,003,237	2,098,047	94,810	4.7%
Total Revenue	13,287,241	14,032,264	745,023	5.6%





Enterprise Fund Expenditures by Major Categories

	2009 Approved	2010 Approved	Change	% Change
Wages & Fringe	5,556,754	6,188,452	631,698	11.4%
Operating	5,112,499	5,177,904	65,905	1.3%
Improvements & Transfers	2,617,988	2,665,908	47,920	1.8%
Total Expenditures	13,287,241	14,032,264	745,023	5.6%





Special Services

Statement of Revenues and Expenses

	2009 Approved	2010 Approved
Operating Revenues		
Charges for Services	8,187,634	8,296,331
Parking Lots and Meters	1,045,000	1,120,000
Commissions and Rents	1,650,837	1,638,047
Total Operating Revenues	10,883,471	11,054,378
Operating Expenses		
Special Services Operating Expenses	8,265,483	8,388,470
Total Operating Expenses	8,265,483	8,388,470
Operating Income	2,617,988	2,665,908
Improvements and Transfers		
Special Services Improvements	1,269,988	1,374,471
Match for Hennepin Youth Sports Grants	0	250,000
Transfer to General Fund	295,000	295,000
Transfer to Debt Service	1,053,000	746,437
Total Improvements and Transfers	2,617,988	2,665,908
Income After Improvements and Transfers	0	0



Special Services

Fund 17800	2009 Approved	2010 Approved
Salaries and Wages	3,154,612	3,296,353
Fringe Benefits	1,101,757	1,127,937
Operating Costs	4,009,114	3,964,180
Special Services	8,265,483	8,388,470

Special Services Personnel	2009 Approved	2010 Approved
Accountant II	1.00	0.00
Administrative Analyst I	1.00	1.00
Automotive Mechanic	0.16	0.16
Carpenter Permit	0.27	0.33
Cement Finisher	0.19	0.18
Concert & Events Coordinator	0.00	1.00
Electrician	0.03	0.00
Electrician Permit	0.18	0.28
Event Coordinator	0.00	2.00
Facility Coordinator	2.50	1.65
Foreman Golf Course	5.50	5.25
Foreman Park Maintenance	0.30	0.31
Gardener	1.00	1.00
General Manager Administration	1.00	1.00
Golf Course Assistant Manager	4.00	4.00
Golf Course Operations Manager	6.00	5.00
Manager, Golf Operations	0.00	1.00
Manager, Ice Rinks	0.75	0.75
Mobile Equipment Operator	0.12	0.15
Painter	0.29	0.23
Park keeper	8.00	8.00
Plumber	0.19	0.24
Police Lieutenant, Parks	0.19	0.23
Police Officer	0.76	1.04
Police Sergeant, Parks	0.05	0.20
Full Time	33.48	35.00



Special Services (Continued)

Special Services Personnel	2009 Approved	2010 Approved
Attendant III	20.71	21.64
Attendant IV	15.26	14.57
Park Patrol Agent	0.61	1.37
Recreation Specialist A	0.29	0.02
Recreation Specialist B	0.48	1.69
Recreation Specialist C	0.00	0.77
Recreation Specialist D	0.35	0.20
Seasonal Park Maintenance Worker	20.31	18.93
Part Time	58.01	59.19
Special Services	91.49	93.14



Golf Operations

Overview

Golf operations include the following facilities and programs:

- Columbia Golf Club – 18 Hole Championship Golf Course
- Columbia Learning Center – 42 Station Learning Center/Driving Range. Full service teaching facility including instruction by PGA Professionals. Home of the First Tee of Minneapolis
- Columbia Manor Reception Hall
- Fort Snelling Golf Club – 9 Hole Executive Golf Course
- Gross National Golf Club – 18 Hole Championship Golf Course
- Gross National Learning Center – 18 Station Learning Center/Driving Range. Full service teaching facility including instruction by PGA Professionals. Home of the First Tee of Minneapolis
- Hiawatha Golf Club – 18 Hole Championship Golf Course
- Hiawatha Learning Center – 53 Station Learning Center/Driving Range. Full service teaching facility including instruction by PGA Professionals. Home of the First Tee of Minneapolis
- Meadowbrook Golf Club – 18 Hole Championship Golf Course
- Theodore Wirth Golf Club – 18 Hole Championship Golf Course
- Theodore Wirth Par 3 – 9 Hole Par-3 Golf Course
- Theodore Wirth Fireplace Reception Hall
- First Tee of Minneapolis Junior Golf Programs, Clinics & Leagues
- LPGA/USGA Girls Golf Program and Clinics
- Adult Golf Schools and Clinics – group and private instruction by PGA Professionals

Economic conditions, weather patterns and competition have challenged the Minneapolis Park and Recreation Board Golf Division throughout its history. Staff is committed to meeting those challenges through innovative program development, enhancement of revenue through marketing strategies and cost review and containment to provide Minneapolis residents impeccable golf course conditions at below market rates.

Golf Rounds – 5 Year History

2005	2006	2007	2008	2009 (Est)
240,382	230,051	237,013	233,101	237,533

Golf rounds are projected to be down 2 percent in 2009 compared to the five-year historical average (242,529 rounds) but up 2 percent over 2008 rounds.

**Golf Operations**

Statement of Revenues and Expenses	2009 Approved	2010 Approved
Operating Revenues		
Charges for Services	5,864,234	5,922,551
Commissions and Rents	1,178,837	1,108,247
Total Operating Revenues	7,043,071	7,030,798
Operating Expenses		
Salaries & Wages	2,243,246	2,359,085
Fringe Benefits	807,956	838,790
Operating Costs	2,882,126	2,871,302
Total Operating Expenses	5,933,328	6,069,177
Operating Income	1,109,743	961,621



Ice Arena Operations

The Park Board operates the Parade Ice Garden and the Northeast Ice Arena. Parade Ice Garden is open year round and consists of two full sheets of ice and a studio rink. Northeast Ice Arena is seasonal and has a single full sheet of ice. Both locations offer indoor turf from March thru July which is used for soccer and lacrosse.

Statement of Revenues and Expenses	2009 Approved	2010 Approved
Operating Revenues		
Charges for Services	855,000	849,500
Total Operating Revenues	855,000	849,500
Operating Expenses		
Salaries & Wages	190,000	215,214
Fringe Benefits	49,310	65,197
Operating Costs	606,690	563,028
Total Operating Expenses	846,000	843,439
Operating Income	9,000	6,061



Parking System

The parking system for the Minneapolis Park and Recreation Board includes Parade Complex parking, regional parking lots, commercial parking lots and on-street meters. The parking system has 5,201 total parking spaces, 2,015 of which are pay spaces. The regional parking system consists of 27 lots, 14 of which are pay and 13 of which are free, and 40 on-street meters. The commercial system has four lots and 177 on-street meters, all of which are pay.

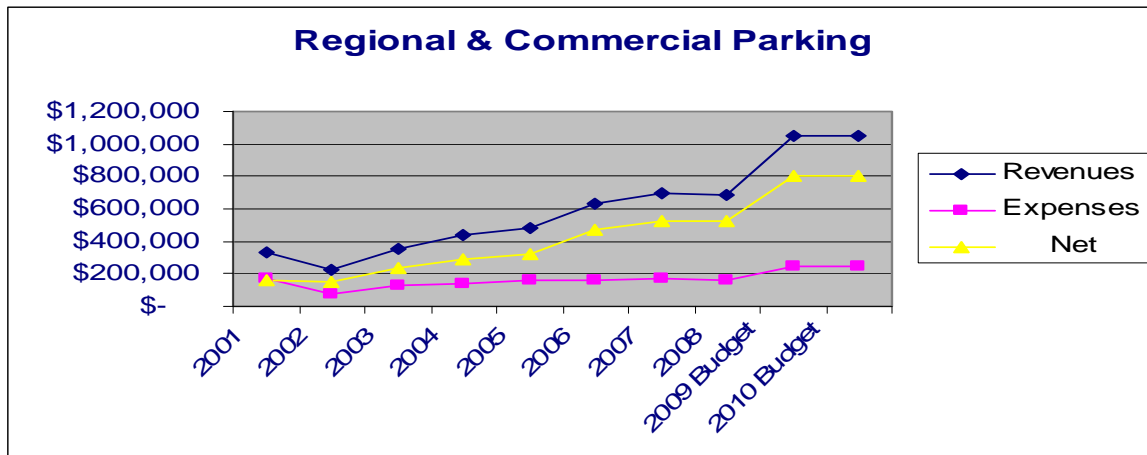
The Park Board has utilized automation to help maintain relatively low costs while working to increase revenues. Parking pay station machines have proved to be more cost effective than individual parking meters. The annual parking permit program is also an effective low cost method to provide parking to frequent park users. While parking usage is primarily weather dependent, it is also affected by local events. Bohemian Flats Park and parking lot have been closed since September of 2007 due to the I-35W bridge collapse which continues to have a negative effect on parking revenues.

The Park Board continues to work to improve the parking system to provide reasonably priced parking to park users while maximizing revenue for the organization. The Board reviewed several technological and operational improvements to the parking system in 2009. The technological and operational changes will continue in 2010 and an estimated increase of \$75,000 in new revenue is anticipated.

Annual Parking Pass Sales

2005	2,155
2006	5,984
2007	6,667
2008	5,871
2009	6,000(est.)
2010	6,200(est.)

Fifty-Four percent of the annual parking passes sold in 2008 were issued to non-residents.



**Parking System**

Statement of Revenues and Expenses	2009 Approved	2010 Approved
Operating Revenues		
Parking Lots & Meters	1,045,000	1,120,000
Commissions and Rents	3,000	3,000
Total Operating Revenues	1,048,000	1,123,000
Operating Expenses		
Salaries & Wages	78,356	54,629
Fringe Benefits	30,635	20,123
Operating Costs	139,009	173,248
Total Operating Expenses	248,000	248,000
Operating Income	800,000	875,000



Permits & Small Business Operations

Parade Complex

The Parade Complex consists of the Sculpture Garden, Cowles Conservatory and the athletic fields. These areas do not generate revenue sufficient to support operations, and are supported by other enterprise activities.

Sculpture Garden/Conservatory Cost

	2006 Actual	2007 Actual	2008 Actual	2009 Budget	2010 Approved
Cowles Rental Income	\$12,591	\$21,894	\$18,558	\$24,000	\$45,800
Staff	\$139,833	\$151,638	\$169,677	\$104,038	\$138,226
Utilities	115,865	104,439	119,518	99,312	93,062
Operating	18,358	29,639	22,061	21,650	30,154
TOTAL	\$274,056	\$285,716	\$311,256	\$225,000	\$261,442
Net Income	(\$261,465)	(\$263,822)	(\$292,698)	(\$201,000)	(\$215,642)

Athletic Field Maintenance Cost

2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Estimate	2010 Approved
\$118,661	\$90,127	\$98,098	\$145,459	\$140,000	\$144,719

Permits and Concessions

The customer service area and the special events permits coordinator issued approximately 1,856 permits and coordinated 202 external special event permits in 2009. The type and number of permits issued is shown on the following table.

2009 Permits Issued	Number Issued
Picnic shelter rental	643
Weddings in the parks	121
Sailboat Buoys	368
Canoe Rack	436
Special Events	202
Dumpster on parkway	50
Bus on parkway	117
Commercial photo shoot	121
TOTAL	2,058

The primary goal of the permits area is to regulate activities in our parks to assure that all users can enjoy the park system. Each permit is distributed internally so that appropriate park staff are notified of events that will be occurring in our parks and the conditions of use. Permits are reviewed periodically for effectiveness.



Major Permit Events

A total of 202 large special event permits were issued in 2009, generating revenue of \$700,000 for the Park Board.

Concessions

Historically, the Park Board has contracted with concessionaires for a wide range of services, including excursion boats, food vending, boat rentals and bicycle rentals.

Major Concession Agreements

Concession	Structure	Estimated Annual Income
Nicollet Island Pavilion	Percentage of Sales	\$375,000
Lake Calhoun	Percentage of Sales	\$140,000
Lake Harriet	Percentage of Sales	\$60,000
Minnehaha	Percentage of Sales	\$150,000
Boats and Bicycles	Percentage of Sales	\$70,000
TOTAL		\$795,000

**Permits & Small Business Operations**

Statement of Revenues and Expenses	2009 Approved	2010 Approved
Operating Revenues		
Charges for Service	1,468,400	1,560,280
Commissions and Rents	469,000	490,800
Total Operating Revenues	1,937,400	2,051,080
Operating Expenses		
Salaries & Wages	643,010	667,425
Fringe Benefits	213,856	203,827
Operating Costs	381,289	356,602
Total Operating Expenses	1,238,155	1,227,854
Operating Income	699,245	823,226



Recreation Services

Statement of Revenues and Expenses

	2009 Approved	2010 Approved
Operating Revenues		
Charges for Services	2,051,370	2,517,886
Commissions and Rents	350,400	220,000
Contributions & Donations	0	220,000
Other Revenues	2,000	20,000
Total Operating Revenues	2,403,770	2,977,886
Operating Expenses		
Recreation	2,403,770	2,977,886
Total Operating Expenses	2,403,770	2,977,886
Operating Income	0	0

**Recreation - Self Supporting**

Fund 17800	2009 Approved	2010 Approved
Salaries and Wages	1,149,343	1,512,738
Fringe Benefits	151,042	251,424
Operating Costs	1,103,385	1,213,724
Recreation	2,403,770	2,977,886

Fund 7800	2009 Approved	2010 Approved
Child Care Worker	5.00	4.00
Rec Plus Program Director	0.00	1.00
Full Time	5.00	5.00
Attendant III	13.00	13.00
Attendant IV	1.00	1.00
Recreation Plus Coordinator	9.10	10.40
Recreation Specialist A	5.00	5.00
Recreation Specialist B	12.00	12.00
Recreation Specialist C	3.00	3.00
Recreation Specialist D	0.85	0.85
Recreation Specialist E	4.65	4.65
Part Time	48.60	49.90
Recreation	53.60	54.90



Personnel Summary Enterprise Fund

Full Time	2009 Approved	2010 Approved
Special Services	33.48	35.00
Recreation -Self Supporting	5.00	5.00
Total Full Time	38.48	40.00
Part Time		
Special Services	58.01	59.19
Recreation -Self Supporting	48.60	49.90
Total Part Time	106.61	109.09
Total	145.09	149.09



Internal Service Funds

- Equipment Services Pages 108-109
- Information Technology Services Pages 110-111
- Self-Insurance Pages 112-113
- Personnel Summary Page 114



Equipment Services

The Equipment Services Division is responsible for the maintenance, repair and replacement of Park Board equipment used by various departments. Equipment includes mobile equipment such as the street sweeper, garbage truck, aerial towers, front end loaders, police vehicles, large area mowers and small engine type equipment such as snow blowers, chainsaws, and weed whips. This service area is responsible for planning and implementing a routine replacement and repair program. Monthly and hourly equipment rental rates are determined annually for mobile equipment; in 2010, rates will not increase. This division also provides repair services for City of Minneapolis grounds maintenance equipment for a fee.

Statement of Revenues and Expenses

	2009	2010
	Approved	Approved
Operating Revenues		
Rental	4,171,170	4,098,461
Sale of Fixed Assets	0	50,000
Total Operating Revenues	4,171,170	4,148,461
Operating Expenses		
Park Equipment	4,171,170	4,435,913
Total Operating Expenses	4,171,170	4,435,913
Excess Revenues Over/(Under) Expenses	0	(287,452)
Estimated Net Assets January 1, 2010		800,877
Estimated Net Assets December 31, 2010		513,425

The Net Asset balance is reserved to offset the fluctuations in equipment replacement expenses from year to year. In 2010, \$1.4 million of capital equipment purchases are planned to replace aging equipment. These purchases will cause the Net Asset balance to decrease by \$287,452, leaving an estimated Net Asset level of 12 percent of annual expenses.

**Equipment Services**

Fund 16600	2009 Approved	2010 Approved
Salaries and Wages	1,174,582	1,147,612
Fringe Benefits	513,241	579,284
Operating Costs	2,483,347	2,709,017
Equipment Services	4,171,170	4,435,913

Equipment Services Personnel	2009 Approved	2010 Approved
Automotive Mechanic	11.00	11.00
Equipment Dispatcher	2.00	1.00
Foreman Equipment Repair	1.00	1.00
General Manager Operations	0.40	0.40
Mobile Equipment Operator	1.00	1.00
Office Support Specialist I	1.00	1.00
Storekeeper I	1.00	1.00
Supervisor, Equipment Shop	1.00	1.00
Welder-Mechanic	0.55	0.55
Full Time	18.95	17.95
Carpenter	0.04	0.04
Electrician	0.04	0.04
Painter	0.10	0.10
Plumber	0.02	0.02
Part Time	0.20	0.20
Equipment Services	19.15	18.15

Unfunded Vacancies	
Equipment Dispatcher	1.00
Total Unfunded Vacancies	1.00



Information Technology Services

Information Technology Services (ITS) provides: maintenance of the Park Board network infrastructure, management and support of workstations, printers and copiers, online registration coordination and technical support, technical maintenance of the Park Board website, business process review and application support and development services.

ITS rates are determined annually and are charged to the department based on the number of workstations; in 2010, the annual rate per workstation will decrease by one percent.

Statement of Revenues and Expenses

	2009	2010
	Approved	Approved
Operating Revenues		
Services	970,393	920,847
Total Operating Revenues	970,393	920,847
Operating Expenses		
Information Technology Services	970,393	920,847
Total Operating Expenses	970,393	920,847
Excess Revenues Over/(Under) Expenses	0	0

**Information Technology Services**

Fund 6600	2009 Approved	2010 Approved
Salaries and Wages	562,639	576,483
Fringe Benefits	161,206	176,046
Operating Costs	246,548	168,318
Information Technology Services	970,393	920,847

Information Technology Services Personnel	2009 Approved	2010 Approved
Applications Programmer Analyst	1.00	1.00
IT Project Coordinator	1.00	1.00
Manager, Information Technology Operations	1.00	1.00
Network Engineer	1.00	1.00
Network Workstation Analyst	1.00	1.00
PC Network Administrator	1.00	1.00
Senior PC Network Administrator	1.00	1.00
Systems Technician	1.00	1.00
Full Time	8.00	8.00
Information Technology Services	8.00	8.00



Self-Insurance

The Self Insurance Fund accounts for the self insurance activities of the Park Board. These activities include workers compensation, retained property loss, general liability, automotive liability and police professional liability.

Statement of Revenues and Expenses

	2009	2010
	Approved	Approved
Operating Revenues		
Workers Compensation Contribution	2,123,877	2,123,877
General Liability Contribution	329,806	329,806
Property Insurance Premium	205,600	205,600
Total Operating Revenues	2,659,283	2,659,283
Operating Expenses		
Workers Compensation	2,123,877	2,123,877
General Liability	329,806	329,806
Property Insurance	205,600	205,600
Total Operating Expenses	2,659,283	2,659,283
Excess Revenues Over/(Under) Expenses	0	0

**Self Insurance**

Fund 6700	2009 Approved	2010 Approved
Salaries and Wages	32,757	50,221
Fringe Benefits	1,800,730	1,783,266
Operating Costs	825,796	825,796
Self Insurance	2,659,283	2,659,283

Self Insurance Personnel	2009 Approved	2010 Approved
Accountant I	0.25	0.25
Human Resources Generalist	0.25	0.50
Full Time	0.50	0.75
Self Insurance	0.50	0.75



Personnel Summary Internal Service

Full Time	2009 Approved	2010 Approved
Equipment Services	18.95	17.95
Information Technology Services	8.00	8.00
Self Insurance	0.50	0.75
Total Full Time	27.45	26.70
Part Time		
Equipment Services	0.20	0.20
Total Part Time	0.20	0.20
Total	27.65	26.90

Unfunded Vacancies

Equipment Dispatcher	1.00
Total Unfunded Vacancies	1.00



Capital Project Funds

- Capital Program Overview Pages 116-119
- Capital Project Funds Budgets Pages 120-121



Capital Program Overview

In August, 2009 staff provided two study reports to the Board regarding the capital improvement programs in preparation for development of the 2010 budget. The first session focused on neighborhood and community park facilities and the second session focused on regional park facilities.

Based on commissioner input and funding levels outlined in the Mayor's 2010 Proposed Budget, the following is being proposed for the 2010 Capital Program Budget.

Neighborhood Park Capital Program

The neighborhood and community park capital program identifies projects that have a clear demonstrated need, are potential lost opportunities, and help fill infrastructure gaps in north and northeast Minneapolis; with continued emphasis on complete park renovations versus those that are phased over several years. The program begins to incorporate insights gained through the development of Activity Plans for Trails, Winter Recreation, Court Sports and Field Sports. The proposed capital program is also directed by the following 2007-2020 Comprehensive Plan Decision Principles:

Quality versus Quantity

The services and facilities provided to meet the park and recreation needs of communities will be sustainable and of high quality. Improperly sized or under-utilized facilities will be removed and replaced with sustainable options or other amenities that better meet the needs of the community. Facilities that have reached their useful life-cycle, especially those with a blighted appearance, will be removed and, as funding becomes available, replaced with new amenities.

Sustainable Rate

Increasing operational costs, environmental regulations, expanding requests for services, land use pressures, environmental degradation, and social disparity can create a sense of scarcity and compromise the long-term vitality of an organization. An alternative is to provide services at a sustainable rate, such as providing infrastructure that can be reasonably maintained, setting realistic program and service delivery targets, or modifying land management techniques to increase efficiency. Future decisions will support a sustainable park system that prevents crisis situations, protects the land for future generations, and actively provides services across the city.

Focusing on the Activity, Then the Infrastructure

In the 1960s and 1970s, when much of the park system's infrastructure was built, the city's population was considerably more homogeneous than it is today. In that era, infrastructure equally distributed across the city was an effective delivery model. Today, new recreation trends, shifting demographics, and more private recreation options highlight the need for a new model. Decisions regarding capital improvements will be informed by the identified service goals for a specific recreational activity. Service goals will be established through evaluation of the specific recreational activity needs, assessment of the existing infrastructure and current service levels provided by both the Park Board and other service providers, area population, community needs and target audiences.



Funding

The Neighborhood and Community Parks proposed capital program would be funded by the following sources:

Funding Source (in millions)	2010	2011	2012	2013	2014
Bonds - Mayor's Proposed	\$1.00	\$2.00	\$2.00	\$2.00	\$2.00
Capital Levy -Rehabilitation	1.56	1.62	1.69	1.75	1.83
Capital - LGA	0.25				
Hilton Fund		0.50	0.50	0.50	
Total	\$2.81	\$4.12	\$4.19	\$4.25	\$3.83

Sustainability

Sustainability is a consideration in both the type of materials used for the improvements and the focus of the improvements (such as energy efficiency for buildings). Consideration of alternative materials will be made as projects are funded. Factors that strengthen a proposed project include reduction in energy use, operating costs and possible revenue generation.

Proposed five year capital plan for Neighborhood and Community Parks

Neighborhood and Community Parks Capital Program					
2010-2014 Priorities					
	2010	2011	2012	2013	2014
Fire Alarm Compliance	\$ 100,000	\$	\$	\$	\$
Park Rehabilitation and Improvements	250,000				
Total – City Wide	350,000				
Glen Gale	250,000				
Marshall Terrace		150,000			
Levin		250,000			
Kenwood		65,000			
Bossen			250,000		
Bassett's Creek				200,000	
Bethune					150,000
Washburn Ave					100,000
Luxton					165,000
Windom NE					150,000
Waite Park					150,000
Powderhorn Park					300,000
Total - Tot Lots & Site Improvement	250,000	465,000	250,000	200,000	1,015,000
Lake Hiawatha	425,000				
Linden Hills	425,000				
Webber Pool		3,000,000	1,000,000		
Harrison Park				500,000	
Fuller Park				500,000	
Bethune Park					500,000
Hi-view					500,000
Powderhorn					500,000
Total - Pools and Wading Pools	\$850,000	\$3,000,000	\$1,000,000	\$1,000,000	\$1,500,000



Neighborhood and Community Parks Capital Program					
2010-2014 Priorities					
	2010	2011	2012	2013	2014
Phillips Community Center	\$1,000,000	\$	\$	\$	\$
Pershing Bldg		200,000			
Northeast Park			2,450,000	1,550,000	
Luxton Park HVAC		150,000			
Holmes Shelter Bldg			250,000		
Painter Park				225,000	
Bryant Square				225,000	
Kenwood Bldg ADA				117,000	
Lyndale Farmstead				187,000	
Total - Recreation Centers	1,000,000	350,000	2,700,000	2,304,000	-
Twins Stadium Tax Match		200,000	200,000	200,000	200,000
Northeast Park				550,000	610,000
Folwell Park					500,000
Total - Athletic Fields	-	200,000	200,000	750,000	1,310,000
Columbia Park	100,000				
Folwell Park	140,000				
Logan Park	50,000				
Van Cleve	35,000				
Linden Hills	35,000				
Corcoran Park		35,000			
Painter Park		35,000			
Bryant Square		37,000			
Webber Parking			37,000		
Total - Parking Lot and Park Lighting	360,000	107,000	37,000	-	-
Total Capital	\$2,810,000	\$4,122,000	\$4,187,000	\$4,254,000	\$3,825,000

Regional Park Capital Program

The strategies for the regional capital program are to fully fund park development projects and to support development of facilities in north and northeast Minneapolis as funding allows.

In July, 2008 the development of plans for several areas of recreation commenced – trails, field sports, court sports and winter recreation. Work on these plans continues. As plans are completed, the capital program will be updated to reflect any new directions or priorities.

Funding

The most predictable source of funding for the regional parks and trails is the funding received from Metropolitan Council. This funding is projected to be \$3,865,000 each biennium. In the past year a new funding source has been added due to the successful passage of the Clean Water, Land and Legacy Amendment. It is expected that by 2012 Minneapolis regional parks and trails will receive approximately \$3,600,000 per year from this source. The capital program for 2010 to 2014 is anchored on these funding projections.



Funding Source (in millions)	2010	2011	2012	2013	2014
City - Hilton Fund	\$0.50	\$	\$	\$	\$
Met Council/Regional Parks	4.32	0.45	4.32	0.45	4.32
Parks and Trails - Legacy	2.69	3.23	3.60	3.60	3.60
Lottery In Lieu	1.10	1.10	1.10	1.10	1.10
Total	\$8.61	\$4.78	\$9.02	\$5.15	\$9.02

The regional park capital program will also include several pending funding sources. Common grant sources for regional parks and trails are National Scenic Byway, Mississippi Watershed Management Organization and the Federal Transportation Enhancement funding. Each source has specific eligibility requirements.

Proposed five year capital plan for Regional Parks

Regional Park Capital Program					
2010 - 2014 Priorities					
	2010	2011	2012	2013	2014
Met Council Regional Funds					
Wirth Park Eastside Picnic Development	\$1,500,000		\$1,000,000		
Boom Island/BF Nelson Improvements	1,000,000				
Bohemian Flats Master Plan Implementation	1,000,000		2,000,000		
Above the Falls West Bank	365,000		365,000		865,000
Mill Ruins Park Headrace Development			500,000		
Regional Park Acquisitions					3,000,000
North Mississippi Regional Park	450,000	450,000	450,000	450,000	450,000
Total - Met Council Regional Funds	4,315,000	450,000	4,315,000	450,000	4,315,000
Parks and Trails					
Wirth Park Eastside Picnic Development	1,651,000		2,000,000		
Bohemian Flats		1,000,000	1,000,000		
Above the Falls		463,000			500,000
Mill Ruins Park		562,000		500,000	500,000
Boom Island /BF Nelson	1,037,000				
Regional Playgrounds Calhoun & Harriet		604,000	600,000	600,000	
Brownie Lake Development		600,000			
North Mississippi Regional Park					
Regional Park Acquisitions				2,500,000	2,600,000
Total - Parks and Trails	2,688,000	3,229,000	3,600,000	3,600,000	3,600,000
City - Hilton Fund					
Wirth Winter Recreation	500,000				
Total City - Hilton Fund	500,000				
Lottery Proceeds					
Regional Parks Maintenance & Rehabilitation	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
Total - Lottery Proceeds	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
Total Regional Park Capital	\$8,603,000	\$4,779,000	\$9,015,000	\$5,150,000	\$9,015,000



Capital Project Funds

Statement of Revenues and Expenditures

	2009 Approved	2010 Approved
Capital Revenues		
11500 Fund - General		
Capital Levy - Park Rehabilitation	1,500,000	1,560,000
Capital LGA	0	250,000
11950 Fund - Park Dedicated Revenue		
Lottery Proceeds	1,100,000	1,100,000
14370 Fund - Special Assessments		
Assessment Bonds	500,000	500,000
14300 Fund - Capital Projects Fund		
Bonds	141,000	1,000,000
City of Minneapolis- Hilton Fund	500,000	500,000
Parks & Trails - State Legacy Fund	0	2,688,000
Federal Grants	2,000,000	0
Metropolitan Council Grants	2,500,000	4,315,000
Middle Mississippi Watershed District	350,000	0
Total Capital Revenues	8,591,000	11,913,000
Capital Expenditures		
14370 Fund - Special Assessments		
Diseased Tree Removal	500,000	500,000
14300 Fund - Capital Projects Fund		
Capital Outlay	8,091,000	11,413,000
Total Capital Expenditures	8,591,000	11,913,000
Excess Revenues Over/(Under) Expenses	0	0



Capital Projects

Fund 14370 and 14300	2009 Approved	2010 Approved
Salaries and Wages	0	0
Fringe Benefits	0	0
Operating Costs	8,591,000	11,913,000
Capital Projects	8,591,000	11,913,000





Personnel Summary

Full Time	2009 Approved	2010 Approved
Administration	2.00	1.00
Aquatics	0.55	0.60
Board of Commissioners	9.50	9.50
Community Recreation Services	36.00	30.00
Customer Service	5.00	3.00
Data Practices & Records Management	0.50	0.50
District Operations	210.42	198.42
Environmental	10.40	8.00
Equipment Services	18.95	17.95
Finance	10.25	9.75
Forestry	95.40	86.40
Human Resources	4.75	4.50
Information Technology	8.00	8.00
Neiman Complex	1.17	0.81
Planning	13.00	10.00
Police	39.00	38.00
Public Information	2.00	2.00
Recreation - Self Supporting	5.00	5.00
Self Insurance Fund	0.50	0.75
Skilled Trades & Field Services	25.30	24.30
Special Services	33.48	35.00
Summer Youth Employment	1.00	1.00
Volunteer Coordination	1.00	1.00
Wirth Winter	2.66	2.89
Total Full Time	535.83	498.37
Part Time		
Administration	0.45	0.45
Aquatics	22.38	22.40
Community Recreation Services	11.03	10.96
Customer Service	0.50	1.50
District Operations	133.56	133.24

**Personnel Summary (Continued)**

Part Time	2009 Approved	2010 Approved
Environmental	7.20	7.20
Equipment Services	0.20	0.20
Finance	0.50	0.00
Forestry	0.35	0.35
Human Resources	0.50	0.00
Neiman Complex	0.00	1.68
Planning	1.00	1.00
Police	10.61	10.61
Public Information	0.90	0.90
Recreation - Self Supporting	48.60	49.90
Skilled Trades & Field Services	1.90	1.90
Special Services	58.01	59.19
Summer Youth Employment	25.00	25.00
Volunteer	0.50	0.50
Wirth Winter	0.00	1.69
Total Part Time	323.19	328.67
Total	859.02	827.04

Unfunded Vacancies

Administration	1.00
Community Recreation Services	4.00
Customer Service	2.00
District Operations	12.00
Environmental	2.00
Equipment Services	1.00
Finance	0.50
Forestry	9.00
Human Resources	1.00
Planning	2.00
Police	1.00
Skilled Trades & Field Services	1.00
Total Unfunded Vacancies	36.50



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