

CITIZENS LEAGUE REPORT

No. 18

**A Report on the Operations of the  
Minneapolis Park System  
1951 vs. 1954-54**

**November 1953**

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original sent  
to Virgil Johnson

A REPORT ON

THE OPERATIONS OF THE MINNEAPOLIS PARK SYSTEM - 1951 vs. 1953 & 1954

Prepared by  
Park Section of  
Public Education and Recreation Committee  
of the  
Citizens League of Greater Minneapolis

November 1953

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## INTRODUCTION

Shortly after the League was organized it was faced with the problem of whether or not it should support a referendum which, if adopted, would increase the tax millage for park operating purposes from 3.38 to 5. There was not time to make the detailed study which customarily precedes League action, but a committee of the League made a general survey and concluded that the Park Board clearly needed more tax revenue than the 3.38 mills would produce. On this finding the committee recommended that the League back the proposal with the promise that if the referendum passed, (which it did) the League would make a detailed appraisal of the 1953-1954 budgets to see how the additional funds were being used and whether it appeared that the full five mills should be levied each year.

To carry out this promise of the League, the Park Section of the Public Education and Recreation Committee was organized in August 1953. This section consists of

Walter S. Harris, Jr. Chairman  
Thomas M. Beckley  
Edwin S. Elwell, Jr.  
George J. Frey

E. A. Johnston  
John R. Livingston  
Charles S. Pope  
Paul Werler

Raymond Black, Executive Director of the League, has given the committee staff assistance.

Meeting almost weekly since its organization, the committee has met with Edwin Haislet, President of the Park Board, with Charles Doell, Superintendent of Parks, with Charles Hearn, Mr. Doell's Administrative Assistant, and individually the members have met with other members of the Park Board staff to discuss problems suggested by the budgets. In addition, the committee has toured the park system for one-half day with Messrs. Doell, Hearn, and most of the department heads and some of the members have attended Park Board meetings. The committee has had access to many of the reports on the studies of the park system and a bibliography



of these is appended at the end of this report as Appendix E. The committee has received excellent cooperation from Mr. Doell, Mr. Hearn and all other members of the Park Board staff who were contacted.

Each member of the committee prepared a part of the report but the different parts have been reviewed by the whole and represent the collective thinking of the group.

The committee members realize that there are many aspects of Park Board operations which are not touched by this report and that such a "snapshot" of the system may not represent with complete fairness those parts which are discussed. However, the committee members do believe that the information and suggestions developed are in line with the assignment which the section received from the League's Board of Directors. It is hoped that the report will prove constructive in terms of increasing the general acquaintance with Park Board operations, and, perhaps, improving some parts of the operations slightly. The section was unanimous in its conclusion that by and large the city's park and recreation program is well administered.

The committee members have concluded that there are no satisfactory objective standards for judging the adequacy of the Minneapolis park system, the adequacy of annual expenditures, and the efficiency of the operation. The lack of such standards makes drawing any conclusions from a study of this kind quite hazardous, yet some conclusions must be attempted. The comparisons with other cities which are made in the opening section may serve as a general guide. There are some national standards which can also be used as guides, but in both cases there are so many variable factors that the committee included some of the information in the report, more because it is interesting than helpful.

As drawn, the conclusions of this report are based on the idea that the Park Board was operating on a restricted basis with 3.38 mills in 1951. Consequently, the use of the extra funds resulting from the additional millage authorized

and levied in 1952 and 1953 may be some guide as to the needs of the system. - ? OK

The report attempts to analyze each part of the Park budgets for 1953 and 1954 to show how the additional funds were <sup>and will be R</sup> used. The study is primarily an examination of the Park and Playground Fund expenditures which are financed by the levy of five mills or less and from miscellaneous revenue. The self-supporting activities such as golf courses, refectories and the parade stadium, which produce and expend revenue in excess of \$500,000 annually, were reviewed by the committee only to a limited degree.

Other Park Board activities such as street tree forestry, Elwell projects and bond fund requests were only reviewed in a general way and are not commented on herein. These activities if included would bring total annual park expenditures up to more than \$2,800,000.

It is not possible to conclude from the study of the park department of city government whether the portion of tax funds going to that department are disproportionate or whether the taxpayers are being taxed the proper amount for parks and playgrounds but the principle followed in the report may highlight what the Park Board considers its marginal activities so that decisions as to more or less taxes for parks and playgrounds can be considered in terms of more or less activities of the kind that resulted from the increased levy. Basically, the extent of the Park operations is dependent upon how much the people are willing to spend.

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to clarify  
?

No attempt is made to appraise Park Board wage levels. These are generally understood to be patterned after wage scales in other city departments. A study of these wages as they compare to private industry is being made by a citizens committee organized by the City Council. The conclusions from this study should be helpful in answering certain questions as to the Park Board's budget.

In reading this report it must be borne in mind that the committee is a lay committee of lawyers, accountants, engineers and business men who

familiarized themselves with the situation as best they could in the time  
they could volunteer.

## SECTION I: GENERAL STUDY OF THE RISE IN PARK & PLAYGROUND OPERATING COSTS

In 1953 it is estimated that Minneapolis will receive from taxes, about \$1,650,000 for its parks, playgrounds and recreation program. Miscellaneous revenue from other <sup>than</sup> tax sources has increased the amount available for parks and playgrounds by about <sup>\$1,100,000</sup> ~~\$147,000 annually and there was an opening balance of about \$10,000,~~ so that 1953 total expenditures are estimated at <sup>approximately \$1,750,000,</sup> ~~\$1,808,000.~~

The 1954 budget request of the Park Board totals \$1,870,000 or <sup>\$120,000</sup> ~~\$62,000~~ in excess of 1953 estimated expenditures. However, the 1954 budget request is based on the following premises:

1. That a full 5 mill levy will be permitted by the Board of Estimate and Taxation.
2. That the assessed valuation on which the levy will apply will be \$347,000,000.

Subsequent to the Board's submission of its 1954 budget request, it was determined that the assessed valuation of the city for 1954 tax purposes will be \$542,076,395. Therefore it is apparent that the amount of the 1954 budget must necessarily be reduced since even a maximum levy of 5 mills would not provide the total funds requested.

The \$1,870,000 budget is, however, the only detailed statement of contemplated expenditures in 1954 available to the committee and this report, in so far as it deals with the 1954 budget, is based on that figure.

Expenditures for the park program will be budgeted percentagewise as follows:

Table I

Proposed 1954 Distribution of \$1,870,000 in Percentages.

General Accounts (Including Administration)	20%
Maintenance of Parks and Playgrounds	32%
Special Accounts:	
Lighting, Water and Sewage	2%
Forestry, Special Road, Walk and Building	
Repairs, and Rehabilitation of Grounds and	
Facilities	12%
Recreation	23%
Revenue Accounts	4%
Park Police	7%
	<hr/> 100%

In considering the requested tax levy for park operations in 1954, the question immediately comes to mind: "Is the amount the city is spending for parks adequate, inadequate or excessive?"

This section attempts to give certain facts which may be helpful in trying to answer the question. Certain historical data is presented and some comparative information on other cities is included.

The following comparisons are made in this section:

- a) Percentage relationship of park tax to total city tax (Table II)
- b) Percentage relationship of total funds available in 1940 with those available in 1953 for major city accounts. (Table III)
- c) Trend of park expenditures as compared to increased costs (Table IV)
- d) Per capita expenditures for selected years 1920 to 1953 adjusted and unadjusted for increased costs (Table V)
- e) Comparison of per capita costs with other cities based on 1950 expenditures (Table VI)

## Historical Trends

The trend since 1920 in assessed valuation, mill rates and park and playground fund tax receipts is shown below:

Table II

<u>Year</u>	<u>ASSESSED VALUATION</u>	<u>TOTAL CITY TAX RATE (MILLS)</u>	<u>PARK TAX RATE (MILLS)</u>	<u>PARK OPER- ATING TAX AS PERCENT OF TOTAL</u>	<u>PARK AND PLAY- GROUND FUND TAX RECEIPTS</u>
1920	\$227,033,690	49.90	1.685	3.4	\$580,185
1930	330,248,748	61.37	1.94	3.2	598,742
1940	237,537,098	76.90	2.15	2.8	495,429
1941	235,281,471	78.05	2.17	2.8	494,436
1942	230,613,836	79.43	2.18	2.7	508,200
1943	232,408,608	79.21	2.18	2.7	516,772
1944	234,710,361	82.91	2.22	2.7	537,677
1945	236,045,765	83.30	2.25	2.7	550,676
1946	239,669,210	94.60	3.22	3.4	786,143
1947	250,538,676	94.95	3.35	3.5	848,318
1948	269,785,754	97.15	3.38	3.5	818,207
1949	292,685,905	102.82	3.37	3.3	987,512
1950	300,271,640	110.905	3.37	3.0	1,019,890
1951	307,917,580	108.96	3.38	3.1	1,053,660
1952	326,571,567	107.855	5.00	4.6	1,630,087
1953	338,549,476	108.45	4.90	4.5	1,649,823
1954	342,076,395				
1954	(347,000,000)*		5.00**		1,750,000***

\*Park Board estimate of assessed valuation

\*\*Park Board requested rate for 1954

\*\*\*Estimated <sup>tax</sup>/income for Park Board budget purposes.

Source: Financial Statistics, 1953 and Annual Budget Estimate for 1954 as issued by the Board of Estimate and Taxation.

In 1920 1.685 mills out of a total city levy of 49.90 or 3.4% was spent on the park program while in 1940 2.15 mills out of a total of 76.90 mills or 2.8% was spent on the park program. By 1953 this had increased to 4.5%. From Table II it can be seen that there has been a marked increase in the proportion of the municipal tax dollar spent for the park program, ~~during the past 13 years~~

Considering total revenues exclusive of revenues from self-supporting activities, the Park Board ranks second among the larger funds as the increase between 1940 and 1953. ~~(See Table III)~~ *as shown in the table below:*

Table III

Relative Changes in Minneapolis City and School  
Total Funds 1930 and 1940 vs. 1953

Operating Fund	1930 Actual	1940 Actual	Revised 1953 Budget Estimate	% Increase 1953 over 1930	% Increase 1953 over 1940
Current Expense	\$4,299,170	\$ 4,151,071	\$ 8,804,569	104.8	121.0
Permanent Improve.	729,608	523,653	1,116,324	53.0	131.8
Street	729,161	622,873	1,461,915	100.5	134.7
Park and Play.	714,637	544,793	1,768,193	147.4	218.7
School General	8,437,410	7,805,989	19,134,000	127.4	145.8
Library	520,205	481,985	1,566,865	201.2	225.1
	\$15,430,191	\$14,140,364	\$33,901,366	119.7	139.8

*increasing figures*

From the trend of park tax receipts shown in Table II, it is clear that Minneapolis is receiving from taxes, over three times as much for parks in 1953 as in 1940, because of increases in both park mill rate, assessed valuations and miscellaneous income. This increase in tax receipts is being spent: (1) to compensate for increased costs as reflected in higher wages and prices, (2) to increase the standards of maintenance and expand the park program. The amounts spent for (1) and for (2) may be approximated by adjusting the 1940 park expenditures to compensate for increased costs. This adjustment can be made by using the U. S. Bureau of Labor Statistics Consumer's Price Index.

The trend of actual park expenditures versus the 1940 park expenditures adjusted for cost increases is shown in Table IV *below:*

~~TABLE IV~~ *Table IV*

TREND OF PARK EXPENDITURES  
COMPARED TO INCREASED COSTS

<u>Year</u>	<u>Park Board Total Requirements, Maintenance and Operation</u>	<u>Cost Index</u>	<u>1940 Expenditures Adjusted for Cost of Living</u>
1940	\$ 561,358	100	\$ 561,000
1941	567,257	105	590,000
1942	543,418	116	650,000
1943	559,665	123	690,000
1944	603,273	125	700,000
1945	634,644	128	720,000
1946	823,983	139	780,000
1947	937,960	159	890,000
1948	1,066,285	173	970,000
1949	1,077,085	169	950,000
1950	1,121,345	172	960,000
1951	1,198,271	184	1,030,000
1952	1,743,655*	190	1,060,000
1953	1,742,300*	192	1,080,000
1954	1,870,000**		

\* Estimates

\*\* Proposed

Source: 1) Budget Estimates, issued by Board of Estimate and Taxation annually.

*write here* 2) Cost Index based on Consumer's Price Index, Monthly Labor Review, July 1953, Page 808, (1947-49 = 100).

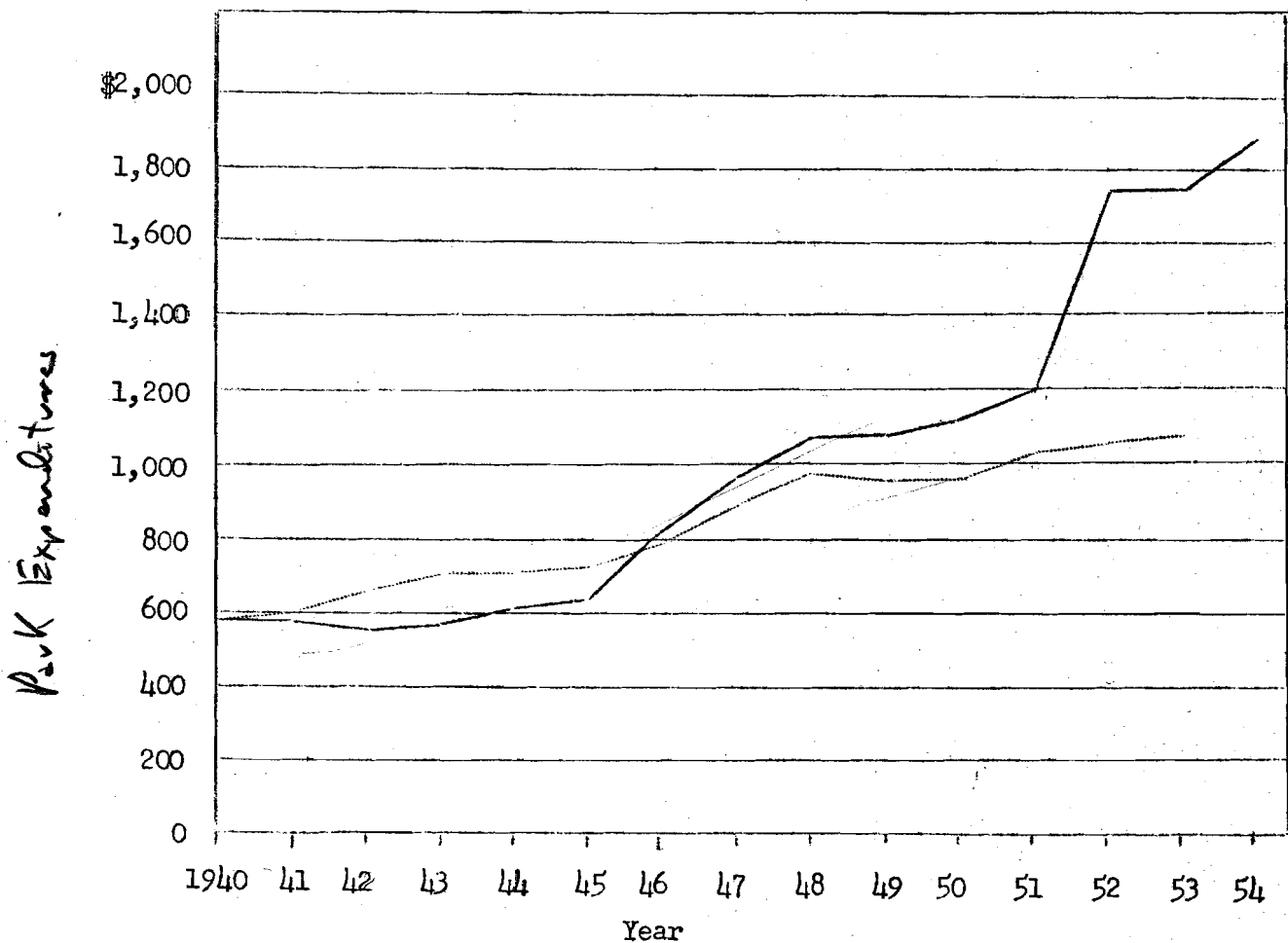
This table is presented graphically in Exhibit A. Recognizing that any one index cannot fully reflect cost increases for a particular program, we may still conclude from the graph that, up to 1951, park expenditures were certainly keeping pace with the inflationary trend, if not, in fact, exceeding it.



TREND OF PARK EXPENDITURES  
COMPARED TO INCREASED COSTS

(see Table IV)

(000 omitted)



Index: ——— Actual Park expenditures  
 ..... 1940 Park expenditures adjusted for cost increases  
 by the Consumers' Price Index

After 1951 the trend of park expenditures jumps significantly, primarily because of the increase in authorized mill rate from 3.38 to 5.0. Thus by 1953, if we had the identical park program as in 1940 and we had to pay for this in 1953 dollars, it would cost the city \$1,080,000, or about ~~\$660,000~~ <sup>65,000</sup> less than will probably be spent. This differential approximates the additional funds available in 1953 over and above those needed to meet today's increased costs of the 1940 program.

It is impossible in precise terms to compare in detail the park expenditures for 1940 and 1953 and thus reconstruct the 1940 park program in terms of 1953 wage and price costs so as to determine exactly where \$660,000 or so in additional funds has been spent. However, this can be done in general terms, based on the available data. With rare exception, all major park functions have increased beyond the amount attributable to increased costs. However, some functions have increased proportionately more than others. The more important of these are listed below with approximate dollar values:

Maintenance of Parks and Playgrounds	- \$200,000
Recreation	- 150,000
Forestry, Special Road, Walk and Building	
Repairs and Rehabilitation of Grounds	
and Facilities	- 150,000
	<u>\$500,000</u>

#### Per Capita Costs

Although annual expenditures for parks and playgrounds have gone up substantially, the Minneapolis population has increased only about 14% since 1930 and about 5% since 1940.

After adjusting for increased cost of living, there has been an increase of approximately 23% in per capita park expenditures since 1930 and about 52% since 1940.

Table V shows per capita park expenditures for selected years, actual and adjusted for cost of living changes.

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Table V

PER CAPITA EXPENDITURES FOR SELECTED YEARS, 1930 - 1953

ACTUAL AND ADJUSTED FOR COST OF LIVING

1940 = 100

<u>Year</u>	<u>Actual</u>	<u>Adjusted</u>
1930	1.59	1.40
1940	1.14	1.14
1945	1.26 (est)	1.02 (est)
1950	2.15	1.27
1951	2.29 (est)	1.25 (est)
1952	3.32 (est)	1.76 (est)
1953	3.28 (est)	1.74 (est)

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Cost of living index is Consumer's Price Index, U. S. Bureau of Labor Statistics.

### Comparison With Other Cities

Another basis for evaluating the amount spent for the Minneapolis Park program is to compare park expenditures with other cities, usually in terms of per capita expenditures. Unfortunately, the accounting systems and the classifications of expenditures vary between cities so that reliable comparisons are, at present, unavailable. Furthermore, different cities include activities that make even the total figures difficult to compare. For example, some cities maintain a zoo, Minneapolis does not; but, on the other hand, Minneapolis has beaches and some other cities do not. Finally, in some cities many different agencies participate in the park, playground and recreation program, including school boards, athletic leagues, county park boards, etc., again making comparison difficult. In spite of these limitations, the per capita expenditures for major cities are reasonably consistent and do appear to provide a basis of general comparison. These figures are accumulated by the National Recreation Association. The last published figures were for the year 1950. Exhibit B shows the relative position of major cities in the United States with respect to per capita park expenditures. Even in 1950 Minneapolis was obviously above average in cities of its size group.

A further verification of Minneapolis' relative position with respect to per capita <sup>park</sup> expenditures is provided by the U. S. Department of Commerce published report entitled "Compendium of City Government Finances in 1951." This report shows expenditures by city for different municipal functions, one of which is Recreation, including parks and playgrounds in this definition. The Department of Commerce data and the National Recreation Association data are not directly comparable because of differences in definition. However, there is corroboration in the fact that Minneapolis ranks in the same relative position with respect to other cities in both reports.

A spot check of reports from other cities indicates that there has been no general increase in per capita park expenditures since 1950, other than an expected

Table VI  
PER CAPITA OPERATING EXPENDITURES ON PARK PROGRAM  
Comparison Between Major Cities

1950 Expenditures

Group A - Populations of 750,000 or over:      Group B - Population of 300,000 to 750,000:

Washington, D.C.-	- \$5.90	Oakland	- \$3.95
San Francisco	- 5.20	San Diego	- 3.70
Chicago	- 5.10	Dallas	- 3.18
Los Angeles	- 3.30	Buffalo	- 3.10
Boston	- 3.25	Denver	- 3.00
Baltimore	- 2.90	Kansas City	- 2.95
Philadelphia	- 2.65	Seattle	- 2.87
St. Louis	- 2.55	MINNEAPOLIS	- 2.85 * (3.38 with)
Detroit	- 2.50	Portland, Oregon	- 2.65
New York City	- 2.35	Pittsburgh	- 2.57
Cleveland	- 2.23	Cincinnati	- 2.50
		Memphis	- 2.46
Average	- 3.44	Indianapolis	- 2.08
		St. Paul	- 1.98
		Louisville	- 1.90
		Atlanta	- 1.90
		Rochester, N.Y.	- 1.78
		Milwaukee	- 1.74
		New Orleans	- 1.68
		Toledo	- 1.40
		Jersey City	- 1.38
		Newark	- 1.10
		Houston	- 1.06
		San Antonio	- 1.04
		Columbus	- .68
		Average	- 2.22

Source: - 1951 National Recreation Association Yearbook

\* This is greater than the per capita figure shown in Table V for 1950 because it includes about \$300,000 for golf course and about \$50,000 for Minneapolis Municipal Athletic Association expenditures.

(EXHIBIT B)

inflationary rise. This is confirmed by the Municipal Yearbook of 1952, which said: "Although a majority of cities and counties showed budget increases (in 1951), they generally were sufficient only to meet increased salaries and operational costs"; and the Municipal Year Book of 1953, which said: "Appropriations for recreation were increased in many cities (in 1952), but primarily to meet higher personnel and material costs rather than to expand recreation services." Therefore, the increase in park mill rate in 1952 has substantially improved Minneapolis' position relative to other cities *since it has been shown that the mill rate increase provided funds in excess of*  
Summary *inflationary cost increases.*

Minneapolis is today spending more on its park program than ever before in its past history. The cost per capita has also been increasing steadily. Assuming that costs have paralleled the national average, in 1953 approximately <sup>1000</sup> \$660,000 more can be spent than in 1940 for rehabilitation of park property and for an expanded park and recreation program. In 1953 we are spending proportionately more of the city tax dollar for the park program than we have in preceding years. Finally, compared to other cities, Minneapolis appears to be a leader in terms of park and recreation expenditures.

The 1951, 1953 and 1954 general accounts (exclusive of Park Police Account)

compare as follows:

	<u>1951 Actual</u>	<u>1953 Budget</u>	<u>1954 Proposed</u>
Administration	\$100,463	\$137,900	\$140,100
Engineering and Planning	25,967	53,800	55,100
Care of Tools and Equipment	75,044	86,800	88,000
The Nursery	14,740	18,600	18,600
The Greenhouse	18,688	23,300	23,300
Tools and Personal Property	5,867	25,200	30,000
	<u>\$240,769</u>	<u>\$345,600</u>	<u>\$355,100</u>
	240,778		

The 1954 figure is approximately \$115,000 greater than the expenditures in 51 and about \$10,000 greater than was budgeted in 1953. The amount proposed for 1954 represents about a 48% increase over the 1951 expenditures. The amount the increase by accounts is as follows:

Administrative	\$40,000
Engineering	30,000
New Tools	38,000
Nursery and Greenhouse	9,000

The personnel of the administrative section proposed for 1954 consists of -

Executives	3	(Superintendent, Secretary and Assistant Attorney, Administrative Assistant)
Supervisors	2	(Public Information, Real Estate)
Timekeepers	2	
Stenographers	4	
Accounting & Senior Clerks	4	
Junior Clerks	5	
Tabulator and Key Punch Operators	2	
Audit Clerks	<u>2</u>	
	24	

The above personnel is an increase of three (one Junior Steno and two Junior Clerks) over the personnel in 1951. Eighty per cent of the \$140,000 budget for 1954 for administrative expense is for salaries and the \$140,000 represents 7½% *expenditure of \$1,870,000* of the anticipated ~~revenue of \$1,335,000~~ for 1954.

We know of no practical application of a percentage factor as a measuring stick. Major business firms generally consider that 3% to 5% administrative expense is sufficient, but smaller firms undoubtedly have a higher percentage. It might be noted that Mr. L. H. Weir, who made a recreational survey in 1944, indicated in his opinion that the 1944 administrative expense which was 15% of the total anticipated revenue was not out of line.

The increase in the administrative expense is occasioned by the cost of the three additional people and a better than 25% increase in the 1954 salary rates over the 1951 rates for the other staff members.



The engineering and planning section proposes in 1954 a staff of the following:

Park Engineer	1
Architect	1
Senior Civil Engineer	2
Junior Civil Engineer	1
Junior Landscape Architects	2
Senior Aid	1
Junior Aid	1
Junior Draftsman	1
Junior Steno	1
	<u>11</u>

This division has an increase of three in personnel over 1951 for one Junior Civil Engineer, one Senior and one Junior Engineering Aid and the majority of the increased cost is due to the additional personnel as well as the increased salary rates.

The major increases in the care and new tool expenditures over 1951 are \$9,000 for additional small tools, \$7,000 for new mowing equipment, \$5,000 for additional plant and constructed equipment, such as, sand boxes, tool cabinets, etc.

The increase in nursery and greenhouse expense is primarily from increased rates for personnel.

A comparison of the salary rates for other than executives and supervisors with going rates as paid by business firms in the Minneapolis area, subject to the difficulties of assuming from the title of the position the work and responsibility involved, indicates that the present Park Board rates for clerical help are somewhat higher than those paid in private industry (in some cases also due to the length of service that the employees have attained). The rate of pay, however, is governed by a schedule set up by the City Council for various occupations in all city departments.

It must be recognized that generally the quantity of clerical help in the administrative section is regulated by the demands made upon it for service. It

would appear that while some review of the activities of the administrative staff has been made from time to time, it is recommended that a further effort be made to determine whether or not some of the work has not just grown up by virtue of past inquiries and is no longer necessary.

Although machine tabulation has permitted a very fine breakdown of the expenditures by the Board of Estimate and Taxation codes as well as the functional breakdown for budget and other report purposes, it must be noted that ahead of this data that is put on the tabulation equipment, is a lot of work in preparing time reports and other information for such a breakdown. Some improvement has been made in the past on elimination of some of the distribution accounts, but their accounting procedure still calls for a very elaborate breakdown as, for instance, in the general maintenance of parks and playgrounds. There are accounts for the care of the grounds covering cutting of grass, etc.; the care of the playground and recreational equipment; the care of trees and shrubs; the care of flowers and plants; walks; roads; buildings and structures. This would mean that an individual stationed in a particular park could have seven breakdowns of his time during one day if time were put on all of these breakdowns. As a practical matter, these breakdowns are generally not furnished and have to be estimated, in some cases from past records. The accounting breakdown also provides detailed information as to how much is spent on each individual park, playground, triangle or boulevard in order that information might be available as to how much was spent on maintaining each piece of park property as well as the type of expenditures made. We understand that the Park Superintendent's office is already considering a functional breakdown for simplification of the accounts. The committee believes that this should be attempted.

A further suggestion is that a monthly presentation of actual expenditures compared to a proper per cent of the budget be made. At the present time, there is a pencil posted recap sheet along this line prepared and used by the administrative assistant but it is not presented to the Board of Park Commissioners. Inasmuch as

the Park Board operates on the basis that their unexpended funds can be carried over into the next year, they do not lose the fund if they are able to effect economies that provide a carry-over.

### Conclusions

It is the committee's observation that the staff administrative-wise does not seem to be excessive for duties required, but there is some question as to whether or not those duties cannot be simplified which would call either for a reduction in staff or maintaining the present staff for additional duties that may be required without adding to the present staff. It is also felt that additional planning on the part of the individual administrative heads for the calendar year as well as future year expenditures should be made in order that both a budget presentation as well as the actual expenditures are for the more necessary items and in the proper priority.

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### Section ~~III~~ Review of General Maintenance and Special Accounts

The general maintenance accounts for 1951, 1953 and 1954 compare as follows:

<u>1951 Actual*</u>	<u>1953 Budget</u>	<u>1954 Proposed</u>	<u>Increase 1954 over 1951</u>
\$400,271	\$558,000	\$605,300	51%

This account refers to the routine and annual re-occurring maintenance of parks, parkways and playgrounds. Included are care of grounds; care of playground equipment; trees and shrubs; flowers and plants; walks; roads; buildings and structures; water lines; and miscellaneous expenses of a related nature.

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\* Because pay-days are bi-weekly 1951 actual figures are for 11 months only.

The "Special Accounts" for 1951, 1953 and 1954 compare as follows:

	<u>1951 Actual*</u>	<u>1953 Budget</u>	<u>1954 Proposed</u>	<u>Increase 1954 over 1951</u>
Lighting Parks & Parkways	\$21,411	\$27,200	\$30,000	40%
Water Rent and Sewage	7,973	14,700	15,000	<del>88%</del> 89%
Forestry Work in Parks	20,683	50,000	55,000	<del>167%</del> 165%
Special Road Repairs	20,617	50,000	60,000	191%
Special Walk Repairs	312	30,000	33,000	New
Special Building Repairs	11,697	30,000	33,000	183%
Rehabilitation of Grounds & Facilities		20,800	30,000	New
Emergency Storm Damage - Street Trees	\$60,258	-	-	
Totals	\$142,951	\$222,700	\$256,000	79%

The "Special Accounts" include expenses for repair, upkeep, and modification of Park Board property. These accounts are used for work above that of normal maintenance, yet not of sufficient magnitude to warrant bond issue requests. Water, sewage, and lighting costs are included as "Special Accounts" for accounting ease.

The "General Maintenance" and "Special" accounts amounted to about 45% of the park and playground budget in all three years studied. The two accounts represent the largest segment of the budget.

#### Organization

The Division of Maintenance, supervised by Ben Johnson, is responsible for maintenance and repair of Park Board Properties. This Division maintains a year round labor force of approximately 164 men which includes senior and junior parkkeepers, foremen and maintenance labor. Also employed <sup>by the division</sup> are janitor engineers, janitresses and matrons and skilled workers, such as plumbers,

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\* Because pay-days are bi-weekly 1951 actual figures are for 12½ months only.

painters, mechanics, electricians, cement finishers and carpenters. Some additional people are employed on a seasonal basis. Personnel is also obtained as needed from the Horticulture, Stores and Equipment Divisions.

of structures

Maintenance work involving construction and repair/is coordinated with the Division of Engineering. Certain functions of the Horticulture Division also overlap with Maintenance and the Division of Stores and Equipment works very closely with the Maintenance Division.

#### Utilization of Additional Funds Received Since 1951

- 1) Special Accounts -- lighting, water rent and sewage and emergency storm damage.

These special accounts will be considered separately for they are generally unrelated to maintenance and repair.

The lighting account is about 40% higher for 1953 and 1954 than it was in 1951. The increase, amounting to about \$8,500 is the result of the increased cost of contract lighting plus the replacement and addition of lights and fixtures at certain parks. More parks are being lighted for certain seasonal sports than was the case in 1951.

The water and sewage account is about ~~38%~~<sup>87%</sup> higher for 1953 and 1954 than it was in 1951. This increase of \$7,000 is the result of increases in the rates charged by the city for water plus increased water usage for continuous flow in wading pools and in Ryan and Riverside Baths (1953 only). The City Health Department has raised the standards on wading pools with the result that more water is used.

The emergency storm damage-street trees account amounting to \$60,258.00 in 1951 is a non-recurring item and should not be considered in comparing expenditures except to recognize that the necessity of spending this amount in 1951 because of excessive storm damage substantially lowered the amounts spent for regular maintenance and repair.

2) Maintenance and Special Accounts -- Road, Walk and Building Repairs,  
Forestry Work in Parks and Rehabilitation of Grounds and Facilities.

*where get?*  
*4.4%*  
The Maintenance account for 1954 shows an increase of 51% over 1951,  
Forestry Work in Parks is up <sup>163%</sup> 167%; Special Road Repairs is up 191%; Special  
Building Repairs is up 183% and new accounts for Special Walk Repairs, \$33,000.00,  
and Rehabilitation of Grounds and Facilities, \$30,000.00, have been created.

The 1953 budget allocates \$285,220.00 more for these accounts than was spent  
in 1951. Allowing 15% for wage and cost of material increases since 1951, it  
appears that approximately \$68,000.00 or 24% of the additional funds will be used  
to pay the additional wages and prices required to get the same work accomplished  
that was accomplished in 1951. This leaves approximately \$217,000.00 for increased  
maintenance and repair work over the 1951 standard. Of this amount \$33,000.00  
is being spent for special walk repairs, and \$20,800.00 is being spent for the  
Rehabilitation of Grounds and Facilities, almost none of such work having been  
done in 1951. This leaves a balance for 1953 of about \$163,200.00 for additional  
maintenance, park forestry and road and building repairs. The Park administration  
reports that, in fact, manhours on maintenance and repairs in 1953 exceeded 1951  
manhours by an estimated 24,338. This represents about a 10% increase in the  
labor force.

*inflation*  
*(X)*

To summarize, after making rough allowances for wage increases and inflation,  
the Park Board in 1953 allocated enough money to these accounts to result in a  
net increase in expenditures over 1951 of about \$217,000.00 and this amount is  
divided as follows for 1953:

Walk and curb repair	\$33,000.00
Rehabilitation of Grounds and Facilities	20,800.00
General maintenance Park Forestry and Road and Building Repair	163,200.00

(A)

The 1953 budget allocated \$285,220 more for these accounts than was spent in 1951 and \$529,497 more than was spent in 1940, (~~as discussed in Section I~~), After allowing for the general inflationary rise since 1940, ~~there is~~ approximately \$350,000 more can be spent <sup>annually</sup> for increased maintenance, special repairs and rehabilitation than could be spent in prior years.

Similar computations show a total net increase under the 1954 budget over 1951 of \$294,700.00, ~~allocated \$53,000.00, \$30,000.00 and \$231,000.00 respectively.~~ Further details as to how the monies are being used are ~~provided only partially in the 1953 budget, where a proposed park tree trimming schedule is given and proposed building repairs are itemized, but it is not possible to tell which is the additional work which is being done except under the first two accounts where practically no work was done in 1951. No detailed budgets are available for 1954 as yet.~~

#### Analysis of Maintenance

To get information as to what maintenance was being done and what needed doing, the committee toured some of the parks and also discussed in detail with Ben Johnson, the condition of the improvements therein.

The committee found it helpful to consider maintenance of natural properties such as beaches, lawns, trees as one problem, maintenance of surface improvements such as walls, curbs, walks, parkways and boulevards as a second and maintenance of buildings such as field houses, shelters, refectories, bath houses, etc., as a third. These will be discussed in this order:

##### 1) Maintenance of Natural Properties

From observation, the committee concluded that the natural or scenic properties are generally in good condition and the general appearance of park properties is good. Exceptions noted are as follows:

- (a) Several of the beaches need sand replaced.
- (b) Considerable tree removal is warranted because of the advanced age of many park trees.
- (c) Creek and lake banks need shoring.
- (d) Some low or marshy areas need filling.



The committee concluded that proper standards of maintenance for the natural properties are hard to ascertain. How frequently mowing, seeding, spraying, tree trimming, etc., should be done varies greatly between parks and even within a park. The standards are set in many instances by the insistence of adjoining property owners as much as by the intended use of the properties. This is not hard to understand nor is the fact that more and more park property is being forced into classifications with higher maintenance standards. This is natural, as more areas around parks are settled and manicured lawns face rough cut park lawns. There is little likelihood of this trend being reversed, so it appears that the Park Board, which presently maintains a high standard of maintenance on its natural properties, is going to be forced to classify more and more of its properties as properties which <sup>need to be</sup> maintained at higher standards.

The other problem is that the standards themselves tend to rise as new seeds, weed killers, etc., are developed, or at least there is great pressure on the Board to raise the standards.

Both the extensive and intensive future maintenance problems should be kept in mind by the Park Board in deciding whether to take on additional land, give up idle land or allocate a larger share of funds to recreation.

Fortunately the five golf courses which are natural properties, involving very extensive and expensive maintenance, are, at present, self-supporting.

Most of the nonhard surfaced play areas, such as ball diamonds, were reported by the Park Administration to be in good shape. The two bridal paths are being abandoned as such for lack of use.

## 2) Maintenance of Surface Improvements

Proper maintenance standards for parkways, walks, curbs, bridges, tennis courts, wading pools, etc., are better defined and easier to agree on than for natural properties. Despite this fact, maintenance is likely to be deferred as to this type of improvement, because there is less public hazard and deterioration shows less.

This type of improvement, especially the parkways, is the committee's choice for the area most needing funds. The parkways which were designed and built for pleasure driving are carrying arterial traffic loads. Relatively few miles of park roads have a concrete base and many miles of heavily used roads are treated with tarvia or light black top. East River Road South of Franklin is an illustration of a much used road with only light surfacing. Mr. Johnson states that nearly all of the parkways are in need of resealing. Many also need redesigning if they are to carry arterial traffic loads. The money for their redesign and reconstruction could come from bond funds or other sources, presumably. Illustrations of this need are found on parts of Lake Harriet Blvd., Minnehaha Parkway, East and West River Road, Columbia Blvd., Dean Blvd., Stinson Blvd. and Kenwood Parkway.

Walk and curb repair is rather easily deferred and that is what has been done, so that these two now bulk as a rather significant expense item. According to the Park Administration, only the most needy areas have been repaired thus far and much remains to be done.

Tennis court maintenance is a small item and with tennis playing totals down considerably, deferral is perhaps wise where it won't be costly. Many tennis and baseball backstops appear to need painting to protect the screen.

Of the 21 wading pools operated in the parks, about  $\frac{1}{4}$  of them are new or have been rebuilt so they are in good shape. The remaining 15 range from fair to poor as to design and condition. Maintenance gets heavier as the pools get older. Also, more water flow in/being required by the Health Department.

Sand boxes (78) are mostly concrete and generally in good shape, requiring little maintenance.

The shuffleboard courts (11) are little used except at Loring Park and are not in very good shape.

The horseshoe courts (149) vary in condition a good deal. Six rebuilt courts are soon to be opened at Loring. Total cost \$600.00.

The play apparatus appears to be well maintained and replaced. All swings are now equipped with strap seats, which are much safer. Teeters are not being added because they are somewhat dangerous and also can be noisy.

Fire grates (69) are partly in need of replacement. Some are being replaced and some added this year by 30 grates on hand to be installed.

Benches (739) many are in need of replacement. The concrete uprights with red wood slats seem to be most satisfactory. Forty benches are being replaced in 1953.

Picnic tables, 405 are concrete and generally in good condition. The all wooden tables and benches combined, require so much work they are not being added.

### 3) Maintenance of Buildings

Proper maintenance standards for buildings as to painting, wiring, tuck pointing, etc., are well established. The Park Board appears to have established standards in this area which are fairly high, but not as high as successful private industry or private property owners maintain on the average. Illustrations of this are found in the frequency of painting, the condition of stucco, foundations, etc. While not generally run down, many of the buildings give the appearance of needing some work. This is partly the result of the advanced age of the structures. The Special Building Repairs Account has increased 183% since 1951.

Despite the fact that maintenance standards on park buildings are only fairly high, they may be high enough. The buildings are not the most important thing in the park program. The buildings generally are in good condition and the amount of deferred maintenance does not appear to be extensive. There is considerable need for replacement and remodeling of a few buildings and such needs will increase as the average age of the buildings increases and park use changes.

The buildings will be considered by type:

Bandstands - 14 - (average age 21 years) Five of the bandstands are rated as being in fair condition; the others are rated good. Necessary repairs are made on all of them each year to keep them safe. All but two of them are used regularly for concerts or for entertainment at picnics.

Bath Houses - 4 - (average age 35 years) Two bath houses (Wirth and Calhoun) are rated in poor condition and two (Webber and Nokomis) fair. All but Webber are poorly designed for present day use and are much larger than present day demands require. Use, age, condition and design all have led the park administration to conclude that two or three of these bath houses should be replaced rather than rehabilitated. This means that little maintenance/<sup>money</sup>has been or will be used on the present structures except for Webber.

Club Houses - 5 - (average age 22 years) These are all in good condition, but Hiawatha Club House is considered too small. The tuck pointing of about one-half of the Wirth Club House, which was done this year, is an example of deferred maintenance which is being taken care of.

Tennis Club House - 1 - (15 years old) Condition: good.

Field Houses - permanent - 23 - (average age 25 years) All are used and all but three (Logan, Longfellow and Van Cleve) are rated in good condition. Those of the 23 three are rated fair. Five are used year around as community centers. Four/have been built within the past five years. Work done on them in 1953 included one new ventilating system, one rewiring job, one new floor and several painting and plastering jobs.

Field Houses - temporary - 7 - (average age 22 years) All are used and all are rated in good condition. They are without plumbing and require relatively little maintenance.

Log Cabin - 1 - Thirty-five years old (Minnehaha) The condition is good except for the porch, which is to be repaired.

Refectories - 4 - (average age 30 years) Two are rated in good condition; two (Lake Nokomis and Minnehaha) fair. Higher Health Department standards have necessitated the installation of glass and screens at refectories. In addition to this, some concrete work was done this year at Lake Harriet. Considerable work including installation of new toilets is needed at Minnehaha, and the build- is not well designed.

Picnic Shelter - 4 - (average age 26 years) All are used and all are rated in good condition, except Minnehaha which is rated fair. It is the oldest and needs more than the painting it received this year.

Stadium - 1 - (three years old) Condition: excellent.

Toilet buildings - 29 - They vary greatly as to condition. Many are said to be in need of remodeling.

### Conclusions

1. The general appearance of Park Board property is good. The function of maintenance as it is applied to the scenic beauty and cleanliness of these properties is being well performed.
2. It is reported and appears to us that there is still a great deal of deferred maintenance and repair work that is required. This is particularly true for surface improvements, such as parkways, walks and on some buildings. During the past two years, according to park officials, progress has been made in catching up on this deferred maintenance. *It appears that there is approximately \$350,000 annually to do this work -*
3. Because of the dispersion of the work, the quality of the work being done and the adequacy of supervision is difficult to check. To the limited extent that the work was checked, the committee found the work and supervision good.
4. The committee believes there is need for a long range plan for maintenance and repair. The total deferred maintenance necessary should be determined and a plan put into force for systematic reduction of this back log of work. Deferred maintenance and repair items should be put on a schedule, converted into dollar costs and assigned priorities so that these functions will be regularly performed.
5. Such a long range plan for maintenance, consistent with long range trends, should be adhered to, so that there will be no future build-up of deferred maintenance. If funds are short, this program should be enforced at the expense of other programs.
6. For purposes of setting standards of maintenance, a survey should be undertaken by the Board of Park Commissioners to evaluate the usefulness, worth and utilization of all properties, both real and physical.

*Capital letters*

← Section 4 : Review of Recreation Accounts

The proposed expenditures in 1954 for Recreation Promotion and Supervision, for Music and for Winter Sports as compared to actual expenditures in 1951 and to the 1953 budget, are as follows:

	<u>1951 Expenses</u>	<u>1953 Budget</u>	<u>Proposed 1954 Budget</u>
General Supervision	\$ 75,614	\$ 99,800	\$ 106,700
Community Centers	54,745	74,200	95,300
Summer Playgrounds	23,272	36,400	43,800
After School Playgrounds	3,153	9,100	9,000
Recreation Stores	4,371	5,100	5,400
Music	16,440	20,000	21,000
Winter Sports	<u>76,748</u>	<u>135,000</u>	<u>151,000</u>
	\$254,343	\$379,600	\$432,700

The proposed 1954 Budget is an increase of \$178,357 (70%) over 1951 actual expenditures and an increase of 53,100 (14%) over the 1953 budget.

In reviewing the budget proposed for 1954 and evaluating the results of the operations of the Recreation Division it has not been possible to consider the results of 1953 operations since the data has not yet been compiled in the form of an Annual Report. However, Reports summarizing operations through March 31, 1953 have been completed and serve in large part as the basis for the observations in this report.

It is difficult to determine the success or lack of success of a recreation program through use of statistics since there are no universally accepted standards for such a program. Moreover the quality of a program is not revealed by statistical tables.

Nevertheless the summaries set forth in the accompanying tables are of interest in reaching conclusions about the effectiveness of the use of increased funds by the Recreation Divisions.

While the breakdown of Recreation Division functions employed by the Park Board in submitting its budget requests does not reflect all operations of the Division, it is the classification which will be followed generally in this report.

General Supervision and City-Wide Sports

\$ 31,096 (41%)

The 1954 budget proposes an increase of \$21,094 (28%) over 1951 and of \$6,900 (7%) over the 1953 budget.

This item includes the salaries of employees based in the City Hall office. This office supervises and performs clerical work for the various activities sponsored by the Park Board. An important phase of its work is the scheduling of activities including the organized sports sponsored by the Minneapolis Municipal Athletic Association. This organization is privately supported and operates over a separate budget of approximately \$50,000 which is devoted in large part to the payment of officials and instructors. The cost of supervision and administration is wholly absorbed by the Park Board. A review of attendance figures (See Appendix "A" - "Organized Activities") shows a decline of participation in these activities since 1950, apparently caused by the large number of young men called into military service. An even more marked decline in spectator attendance may be noted. It is possible that the installation of lighting facilities at the Parade may cause a reversal of these trends in 1953.

While there has been an annual increase in the funds allocated to these functions, there has been an increase of only two positions, with a further increase of one proposed for 1954. The largest part of increased expenditures represents pay increase for existing positions.

### Community Centers

The 1954 budget requests an increase of \$40,555 (74%) over 1951 expenditures and of \$21,100 (28%) over the 1953 Budget.

The Community Center program is slated to receive the largest dollar budget increase of the Recreation Division activities. At present five Community Centers are in operation. It is proposed that one additional Center be opened in 1954, probably at North Commons.

The Recreation Division has set as its goal the eventual operation of approximately eight of these facilities. It is the opinion of the Recreation Division that several of our existing facilities are inadequate, particularly that located at Nicollet Field, currently the best attended of the five.

The Community Center budget covers the pay of full-time employees stationed at the Center who not only conduct the operations of the center, but supervise recreational activities throughout the area in which the center is located. Published programs of activities at these centers show that the bulk of the program is directed toward the school-age children. Each of the Centers has a wide choice of activities ranging from pre-high school age football for the boys to sewing for the girls and dance instruction for all age groups.

The Park Board currently conducts similar programs jointly with the School Board at Waite Park and Armitage Schools.

In view of the ages of the participants any expansion of the community center program should be related closely to school activities. While there has been a considerable increase in attendance at the centers, the structures currently in use appear to limit further expansion of the program.

### Summer Playgrounds

The 1954 budget exceeds 1951 actual expenditures by \$20,528 (88%), and the 1953 budget by \$7,400 (20%).



Attendance at summer playgrounds showed a decline from 1950 to 1952. This decline took place in the face of an expansion in the number of playgrounds from 39 to 45. However, in 1953 with the number of permanent playgrounds increased to 47 and with 7 additional playgrounds maintained on a part-time basis, attendance showed an increase. Attendance at individual playgrounds varies in no set pattern from year to year. The proposed budget for these playgrounds for 1954 is almost double the 1951 figure. While the results of operations for 1953 show an increase in attendance it is difficult to justify a further expansion in this program in view of the increased cost per attendant.

#### After-school Playgrounds

The 1954 budget proposes an increase of \$5,847 (186%) over 1951 and a decrease of \$100 (1%) less than the 1953 budget.

In contrast to the summer playgrounds the attendance at after school playground activities has kept pace with the increased outlay for these services. In the spring of 1953 the Recreation Division was unable to employ enough instructors to operate the 16 playgrounds maintained in 1952. Nevertheless average participation increased for the 13 playgrounds operated.

#### Winter Sports

The 1954 budget proposes an increase of \$74,252 (97%) over 1951 and \$16,000 (12%) over the 1953 budget.

There has been a large increase in expenditures for winter sports activities principally for skating rinks and hockey rinks. Attendance figures for 1952-1953 reflect a very substantial increase over past years.

A large part of the increased cost results from the year to year increase in the number of rinks at which warming houses have been provided. Attendance figures show that the provision of warming houses increases greatly the number of persons using the rinks. In fact the highest cost per person attending (90¢)

was incurred at Lake Harriet (no warming house) in 1952 while the rink at Lake of the Isles showed a comparable cost of approximately 3¢.

Expenditures for lighting and maintaining hockey rinks doubled between 1951-52 and 1952-53. It is difficult to determine the effect upon attendance since figures are not published separately on hockey rinks. The lighting of these rinks may also serve to increase attendance of the adjacent skating rinks.

The development of ski facilities at Wirth has been a notable example of a large expansion of activity at a low participant cost.

Since the major part of the cost of the winter sports program represents expenditures by the maintenance departments for warming houses and clearing rinks we should be assured that that department is doing everything possible to simplify and standardize the type of warming house employed so that the cost of their installation and removal may be reduced and to use efficient machinery for the removal of snow and broken ice from the rinks.

#### Swimming Beaches

While for the purposes of this survey Swimming Beaches were included in the revenue accounts some comment on their recreational value is in order. The Park Board currently maintains 15 beaches, three with bath and locker facilities and one swimming pool.

All of the bath houses are advanced in years and in excess of current requirements. Cost per participant is substantially higher at beaches with bath houses than at those without. Costs at Wirth are approximately 50% higher than at Calhoun or Nokomis. Since all bath houses are now in need of extensive repairs, some thought should be given to their replacement with smaller simpler structures requiring fewer attendants on duty during the swimming season and the provision of adequate sanitary facilities at more beaches.

Costs at Webber exceed those at other facilities but are necessarily incurred in the operation of the pool required in this location because of the

absence of natural lakes. Rather than make needed repairs to the walls around the pool, it appears desirable to tear them down to make more space available for sun-bathing and to reduce confusion. Enclosing a larger area by a wire fence would make the facility much more attractive for recreational purposes.

#### Music

The 1954 budget proposes an increase of \$4500 (28%) over 1951 and an increase of \$1000 (5%) over the 1953 budget. Attendance figures for 1953 show a marked decline from preceding years. We are informed by the Recreation Division, however, that this decrease reflects a change in the method of estimating attendance rather than a decrease in the number actually present. In addition to the increase proposed under this heading/<sup>in</sup>the budget, the Recreation Division contemplates adding a full-time employee to take charge of the music program. His salary will be charged to General Supervision, rather than to Music.

The Recreation Division budget includes provision for Recreation Stores in the amount of \$5,400 for 1954. This item has shown an increase over the years, but remains a relatively minor figure in the over-all budget.

*No conclusion ??*

*revised letter*

Park Sections  
Citizens League Public Education  
and Recreation Committee

**SECTION V:** Report on Revenue Producing Activities and the Park  
Operating Fund of the Minneapolis Park Board

To the Committee:

The Minneapolis Park System covers a range of activities which extends considerably beyond that for which it accounts in its budget for tax provided funds. The principal source of revenue for support of such activities is provided by fees charged to participants. The accounting for the tax supported activities of the Park System is through the Park and Playground Fund; whereas, accounting for self-sustaining revenue producing activities and reimbursable services is through the Park Operating Fund. A Street Forestry Fund and a Park Museum Fund, both tax supported funds, and a Bond Fund are also operated within the framework of the Park System; however, these activities are beyond the scope of this report. In order to illustrate the extent of the revenue producing activities and to make a clear distinction between those which are intended to be self-sustaining and those that are primarily tax-supported activities, there is appended hereto a Comparative Summary of Operation of Revenue Producing Activities which sets forth the estimated results of operations for 1953 with comparative actual results of such operations for 1951. It is of interest to note that the estimated revenue for 1953 from self-sustaining activities is in excess of \$500,000.00.

In addition to these activities under the direct financial control of the Board of Park Commissioners, certain other recreational activities are made available through park facilities under the direct supervision of the Minneapolis Municipal Athletic Association, which operates under the direction of its own Board. Through funds provided

by entrance fees charged to participants and by admission fees, this organization sponsors a number of group activities, such as baseball and softball leagues, a women's golf program and various children's recreational activities. The association operates with the consent of the Board of Park Commissioners and assumes financial responsibility for direct costs and contributes toward the cost of maintaining park facilities used. Since this is a privately sponsored organization, its income and expenses are not included in the operating funds of the Board of Park Commissioners.

#### REVENUE PRODUCING ACTIVITIES

As indicated in the introductory paragraph of this report, all revenue and direct expenses of the self-sustaining activities are accounted for by the Park Operating Fund. No overhead expenses for general supervision, purchasing services, central office bookkeeping and audit services, etc. are allocated to any of these activities. The reason as reported to us for not allocating overhead costs to these activities is that the absorption of overhead is considered a reasonable contribution from tax funds toward the cost of providing facilities for those interested in such activities. The net income from operation of the golf courses and parade stadium is held in the Park Operating Fund for future improvement and other costs of these specific activities. In recent years, the net income from refectories has been transferred to the Park and Recreation Fund. We are informed that such transfers are made by action of the Board of Park Commissioners and that the practice of making such transfers could be discontinued by this Board.

While the operation of baths and beaches is classified as a tax-supported activity, it is primarily financed by tax funds, the revenue from lockers, etc., representing a related miscellaneous item of income. Analysis of the operations of bath houses, boats and the tourist camp indicates that these operations are becoming increasingly less profitable. Changes in recreational habits have apparently accounted for this change in the results of operations of bath houses and boats. We have been informed that Park operations are being adjusted gradually to this change somewhat by attrition. Boats and canoes requiring major repairs are being taken out of service and new equipment will not be purchased until the demand for boats and canoes is more nearly in balance with supply of equipment in service. A reduction in the size of bath houses is planned as a measure of reducing the cost of this operation. It is the opinion of the staff of the Board of Park Commissioners that there is a need for these facilities and that the cost of providing them is not prohibitive for the recreational opportunities they provide. The tourist camp provides parking and other facilities for automobile trailers and unfurnished cabins for tourists. The cabin facilities are somewhat below the standard of this type of accommodations available elsewhere in this area but are also less expensive. We have been informed that there has been a relatively high demand for the tourist facilities in recent seasons, principally by Canadian tourists. It is of importance to note, however, that this type of accommodation is provided by privately operated motels and trailer parking areas in the metropolitan area and that the space now occupied for this purpose is in a park area which has an increasing need for expanded picnicing facilities.

PARK OPERATING FUND

The Park Operating Fund is in effect a composite revolving fund which combines into this single fund resources of the three self-sustaining revenue producing activities, the automotive and construction equipment operation, and the rental operations in connection with properties acquired for future park development. Also included in this fund are reimbursable deposits and receipts for specific purposes not intended to be covered by tax funds. The revenue of the automotive and construction equipment operation arises primarily from charges made to the Park and Playground Fund in which fund these charges become an item of expense (mainly "rent of Park Board trucks") payable from tax funds. The excess of such revenue over expenditures in any year is accumulated in the Park Operating Fund as a reserve for replacement of equipment. Likewise the excesses of revenue over expenditures on rented properties are accumulated in the Park Operating Fund with specifically designated reserves for improvements for each of the several locations in which such properties are held.

It is important to note that the income and expenditure statements of the Park Operating Fund are statements of actual and estimated cash receipts and disbursements and, accordingly, do not reflect the assets other than cash nor the liabilities or reserves which are a part of this fund. The records for the Park Operating Fund indicate the reserve (or deficit) balance for each of the special purpose activities for which this fund records revenue and expenditures.. While these reserves indicate the amount due to or from each of the special purpose activities arising from income or losses of prior years, it does not

follow that cash is set aside in these amounts. It was reported to us that the greater portion of the surplus of the Park Operating Fund of nearly \$120,000.00 at December 31, 1952 represented investment in automotive equipment.

### CONCLUSIONS

Based on information furnished us regarding the procedures followed by the Park department in accounting for the receipts and disbursements of the revenue producing activities, it is our opinion that such procedures provide adequate cash control over these operations. Continuation of certain tax-supported revenue producing activities, including the bath houses, boats and canoes, which have been operating at losses seems to us to be within the objective of the Park Board of providing recreational facilities within reasonable cost limits. However, continuation of the operation of the Tourist Camp at a loss as a benefit to visitors, especially in view of the fact that this space could be gainfully used for other recreational purposes, does not seem entirely justified. It should be further noted, however, that the elimination of this service solely from an economy point of view would have an almost insignificant effect on the Park and Recreation budget as a whole. We have also discussed the relative advantages and disadvantages of operation of the park refectories by the Park Board as against operation by concessionaires and, in view of the control which must be exercised over such operations on park premises, concur with the Board that the present method of operation is preferable.

Based on our review of the operations of the Park Operating Fund, it is our opinion that the use of revolving funds for accounting



for special purpose activities of the nature of those included in this fund is proper and is well supported in municipal accounting practice. Our concurrence in the use of revolving funds for such purposes does not extend, however, to unqualified approval of the present basis for accounting for all these activities in a single fund. While the combination of various special purpose revenue funds with working capital funds, such as the automotive equipment fund, in a single revolving fund does not seem to conform to general practice, the scope of our review was not sufficiently extensive to enable us to make recommendations regarding preferred methods of accounting for these activities. While the requirements of the Board of Estimate and Taxation may be satisfied by the type of statement now submitted on the operations of the Park Operating Fund, it is our opinion that a balance sheet and a statement showing the changes in reserve and surplus balances of the Park Operating Fund should be furnished to properly present the financial position of this fund.

Respectfully submitted,

George J. Frey  
Edwin S. Biwell

GGF/EG

**COMPARATIVE SUMMARY OF OPERATION OF REVENUE PRODUCING ACTIVITIES**  
(exclusive of Riverside and Ryan baths)

	1951 - Actual			1953 - Estimated			1953 estimated net gain over (under 1951 actual
	Revenue	Expenditures	Net gain (loss)	Revenue	Expenditures	Net gain (loss)	
<b>Self-sustaining activities (Park Operating Fund):</b>							
Golf courses	\$ 317,239	311,132	6,107	382,670	343,720	38,950	32,843
Less provision for bond retirement (note 1)	-	17,699	(17,699)	-	21,500	(21,500)	(3,801)
Net gain (loss)	317,239	328,831	(11,592)	382,670	365,220	17,450	29,042
Refectories (note 2)	82,981	65,445	17,536	93,000	78,000	15,000	(2,536)
Parade grounds	33,802	25,840	7,962	38,600	33,700	4,900	(3,062)
Total	434,022	420,116	13,906	514,270	476,920	37,350	23,444
<b>Tax-supported activities (Park and Playground Fund):</b>							
Baths and beaches (note 3)	3,017	33,653	(30,636)	3,000	42,300	(39,300)	(8,664)
Boats	10,829	14,919	(4,090)	10,000	18,900	(8,900)	(4,810)
Tourist camp	8,774	9,666	(892)	8,500	10,500	(2,000)	(1,108)
Nicollet tennis centers	2,155	4,062	(1,907)	1,400	3,300	(1,900)	7
Nursery (note 4)	9,702	14,739	(5,037)	-	-	-	-
Total	34,477	77,039	(42,562)	22,900	75,000	(52,100)	(14,575)
Total	\$ 468,499	497,155	(28,656)	537,170	551,920	(14,750)	8,869*

\*The failure of these totals to add across is due to the omission of the change in net loss on nursery sales, \$85,037, for which no estimate has been made in 1953.

**Notes:**

- (1) Provision for bond retirement is computed at the rate of \$0.10 per round of golf played at each of the five Park operated golf courses and is made for the purpose of amortizing the outstanding indebtedness on the Francis A. Gross golf course. The difference between this total provision and the annual payment for principal and interest is paid from net earnings of the Francis A. Gross golf course.
- (2) The estimated net income from operation of refectories is included in budgeted revenue of the Park and Playground Fund (Tax Fund).
- (3) The operation of neighborhood beaches which have no source of revenue has been excluded in the accompanying summary. The cost of operating neighborhood beaches is estimated to be \$7,600.00 in 1953.
- (4) Nursery revenue and costs included above are only those relating to nursery products sold, principally by assessment against properties and charges against improvement projects. Estimated revenue for 1953 of \$5,000.00 is not included in the above summary in view of the fact that related expenditures have not been estimated.

*capital letter*

Section II:

Review of Park Police Account

The Park Police accounts for 1951, 1953 and 1954 compare as follows:

<u>1951 Actual*</u>	<u>1953 Budget</u>	<u>1954 Proposed</u>
\$95,869	\$130,600	\$138,100

Manpower comparisons are as follows:

<u>Position</u>	<u>July 1, 1951</u>	<u>July 1, 1953</u>	<u>1954 (Requested)</u>
Captain	1	1	1
Sergeant	2	2	2
Patrolmen	20	23	24
Patrolmen (Temporary)	4	4	4
Sr. Clerk	$\frac{1}{28}$	$\frac{1}{31}$	$\frac{1}{32}$

The figures speak for themselves as to the extent to which the additional funds have and are being used for additional park policemen. Salary schedules are the same as for City policemen. Two raises of \$26.00 per month have been granted since January 1, 1951; one on July 1, 1951 and one on August 1, 1952. The Park Police pay scales generally parallel the city police pay scale.

The question is frequently asked whether more effective policing of the City could not be obtained if the Park and City Police Forces were consolidated. The Park Section suggests the referral of this question to the Citizens League's Public Safety Committee for consideration, for it has ramifications beyond the scope of this study.

It may be helpful to point out that the Minneapolis City Charter does not require the establishment of a separate police force for parks. The decision to have such a force appears to be discretionary with the Park Board for the Charter says:

"The Mayor of the City of Minneapolis shall, upon request of the Board of Park Commissioners, and subject to the provisions of the Civil Service Chapter of this Charter, appoint as policemen such persons as such Board may request; and which policemen shall be under the control and direction of said Board, and may be discharged by said Board subject to the provisions of said Civil Service Chapter, and said Board shall provide for the payment of such policemen out of the park funds."

\* Because pay days are bi-weekly, 1951 actual figures are for 11½ months only.

capital letter

(S) SECTION VII ↗

Review of Park Budgeting Procedures with some suggestions as to Accounting.

The Committee through its appraisal of various sections of the Park budgets learned something of the budgeting procedures which are followed by the Park department. As background for the committee's comments the budgeting procedure will be briefly sketched.

The budgeting is done in two parts: the Board of Estimate and Taxation budget and the final budget.

#### Board of Estimate Budget

The city Charter requires the various city departments to submit budgets as to their fiscal needs for next calendar year to the Board of Estimate and Taxation by September 1 of the preceding year. These budgets plus the information supplied orally at budget hearings serve as the basis for the Board of Estimates annual determination of the maximum levy to be allowed each department within the maxima set by the charter or by statute. The Board of Estimate maxima are normally set by October 10th, certified to the departments and then the various legislative bodies set the levy at the certified maximum or less.

In the case of the Park Board the budget for the Board of Estimate is prepared in July and August by the Superintendent and his Administrative Assistant after consultation with the various department heads as to their needs for the next year. The budget thus prepared gives considerable detail as personnel needs but does not show a detailed breakdown of the proposed program by parks or activities. A general functional distribution of expenditures similar to that shown by Appendix B is included. (Board of Estimate budget presentations by other departments are generally similar as to detail.)

This budget is presented to the Park Board for approval in August and forwarded to the Board of Estimate by the September 1 deadline. The budget thus submitted customarily receives very cursory consideration by the Park Board.

It usually requests the full levy authorized by law and to be sure that the maximum possibly available has been requested, the budget estimates income from the levy on an estimated property valuation much in excess of any reliable estimate.

The committee is critical of this procedure for several reasons: a) A proper budget starts with the questioning of all existing

functions to determine the minimum satisfactory level of expenditures.

It does not appear that such questioning takes place particularly by the Park Board in the preparation and submission of this budget.

b) The use of an excessive estimate of tax receipts makes the budget unrealistic and would appear to undermine its validity as a basis for the Board of Estimate setting the maximum park levy. If the Park Board wishes to summarize its additional needs, it should be allowed so to do but its budget should be based on as true an estimate of the next year's income as possible.

Taxation  
to the Board of Estimate and/  
all responsibility as to

c) The Park Board appears to be delegating whether the full tax levy permitted by law should be made. At least during the past years it has always requested the maximum. The setting of the annual ceiling on the levy should be thoughtfully considered by both boards and not automatically passed by the group that is supposed to know the most about park operations to a group which is normally much less well informed.

To summarize, the committee is inclined to regard the park's Board of Estimate budget for 1954 as being a means of asking for as much funds as can possibly be produced by the levy and from miscellaneous sources.

### Final Budget

After the Board of Estimate has set the Park Board's maximum levy for the year (usually this is done in October) the preparation of the Final Budget begins. The reason given for not doing this before is that it would be difficult and to some extent pointless to do it until the amount of income for the next year is determined.

The Final Budget is a more detailed document showing proposed expenditures by parks and programs. The consultations and other steps preceding its preparation much more closely resemble those which the committee believes to be an essential part of real budgeting. However, at this stage the budgeting is more a matter of dividing up the million than of seeing how big a million is needed.

The Park Board passes on the Final Budget sometime after October and it becomes the basis for allocating funds during the calendar year. Modifications may be requested and approved by the Board as special circumstances arise during the year but essentially the Final Budget stands as approved. The Administrative Assistant keeps careful tabs monthly on the status of the various accounts in relation to the budget.

It appears that the Park Board considers the Final Budget in more detail than it does the Board of Estimate budget but in the opinion of the committee the Board members do not appear to give as careful consideration to the budget as the park administration and voters might like. There is little evidence of the Park Board challenging items or suggesting different programs. Regardless of how able the park superintendent is, and the committee believes that Minneapolis has a very able man in Mr. Doell, the Superintendent's programs and policies as reflected in the budget should receive careful scrutiny from the elected representatives so that they are fully informed as to what they are approving.

To summarize the committee considers the Final Budget as being largely a means of distributing the funds which will be produced by the authorized levy and from

miscellaneous sources. It further believes that the Board is not participating in policy making or even passing on policies which have been made by the Superintendent to the extent that it should.

### Conclusion

It is the conclusion of the committee that neither the Board of Estimate park budget nor the Final Budget meet the committee's standards for proper budgetary procedures. The Committee believes that the basic planning and detail which goes into the Final Budget plus a careful questioning of all expenditures should go into the preparation of the Board of Estimate budget, and that it should be based on realistic estimates as to income. Such a budget should then be reviewed thoroughly by the Park Board and sent on with such changes as may be made to the Board of Estimate. Such cuts, if any, as the Board of Estimate may make in the maximum income are:

- a) Not likely to be large in terms of the overall budget  
e.g. \$33,000 out of \$742,300 for 1953 so that extensive reworking of the budget should not be necessary
- b) Not any more and perhaps less likely to be made if the budget is realistic and the items likely to be cut out are clearly identified

~~The committee has discussed this conclusion with the Park Superintendent and some of his staff and~~

??

### Accounting

From its examination of Park Board budgets and accounts the committee is of the opinion that a clearer presentation of the financial operations of the Park Board would result from the adoption of the suggestions outlined below-

- (1) Establish an ~~E~~quipment Revolving Fund for purchase, maintenance, operation and sale of equipment, so as to eliminate from the Revenue accounts any so-called income from use of own equipment.
- (2) Eliminate from Revenue and Expense accounts such Balance Sheet accounts as "Work Done for Others" except as to Net Profit or Loss sustained.
- (3) Eliminate "Inter-Department Transfers" from "Items of Expenditures". Likewise eliminate "Encumbrances" and "Accounts Receivable". Inclusion of these items in the expenditure accounts distorts the results of operations. They are Balance Sheet items and should be shown only as a part of the "Cash Statement".
- (4) Eliminate Debt Service Costs from "Items of Expenditures" as such items are created by Board action and therefore outside of the scope of operations and beyond the control of the Superintendent. They belong as a part of the "Cash Statement".
- (5) Change the name of the "Park Operating Fund" to "Revenue Producing Operations" and confine the items of Revenue and Expenditures to such activities.
- (6) Sales of Land and Equipment are not a part of operations and therefore should not be taken as a credit to "Revenue". It would appear they should be credited to the "Permanent Improvement Construction Fund". For completeness in Budgeting, the details of the account should be shown in the "Estimate".
- (7) Consolidate "Street Forestry Fund" and "Street Tree Revolving Fund" under the name of "Forestry Fund - Other than in Parks".

*related to #1 above?*



*initial letter*  
Section III Summary of Conclusions

I. General Studies In an attempt to provide a broader perspective than could be obtained by examination of current activities and expenditures of the Minneapolis Park system, the committee undertook a study of certain historical data which appeared pertinent.

A. Effect of inflation

1. The U.S. Bureau of Labor Consumer's Price Index was applied to 1940 expenditures to determine what it would cost to duplicate the 1940 activities of the Park Board if paid for in current dollars.

2. It was concluded

*the trend of increased at same rate*  
a) That from 1940 to 1951 park expenditures ~~were certainly keeping pace with~~ the inflationary trend, if not, in fact, ~~exceeding it.~~  
*more than*

b) That, after allowing for increased costs, approximately \$650,000 ~~more was available in 1953 than in 1940 for~~ increased services and maintenance of the Park system.  
*annually out of a budget of \$1,670,000 in 1953*

B. Proportion of city tax funds devoted to parks.

The proportion of city tax funds devoted to operation of parks and playgrounds has increased markedly from 1940 (2.8%) to 1953 (4.5%)

C. Per Capita expenditures for parks and playgrounds.

1. A review of the per capita expenditures for operation of parks and playgrounds indicates that they have increased from \$1.14 in 1940 to ~~\$3.48~~ in 1953. If these figures are adjusted for increased costs, the comparison becomes ~~\$1.14~~ in 1940 as compared to ~~\$1.81~~ in 1953, *based on 1953 prices.*  
*\$3.34* *\$2.20* *\$3.34*

2. A comparison with expenditures of other cities for parks and playgrounds was also made on a per capita basis. While these figures are included in the text as a matter of general information, the committee concluded that due to the dissimilarity of activities and of functions being performed as well as to geographical differences, few valid comparisons with other cities were available.

*although Minneapolis does appear above average,*

## II. Expenditure of Increased Revenues.

A. The 1954 budget, as presently submitted by the Park Board, requests authorization to spend approximately \$670,000 more than in 1951.

~~In 1951 due to a lower authorized mill rate (3.38 mills) it can be assumed that expenses of operating parks and playgrounds were held at a minimum level.~~ } ~~200~~  
*lower*

B. Therefore the committee felt that considerable significance should be attached to how the Park Board has used the additional funds. It is the committee's conclusion that the <sup>additional</sup> funds are being used about as follows:

	<u>Amount of Increase</u> <u>1953 over 1951</u>	<u>Percentage Increase</u> / 1953 <u>over 1951</u>
1. Maintenance of Parks and Special Accounts	\$378,336	78%
Recreation Program	178,357	70%
General Accounts	156,853	46% <i>48%</i>
Revenue Producing Activities	18,741	29%
Emergency Storm Damage	(60,253) decrease	
Total Increase	\$ 672,029	

2. It should not be concluded that expenditures of the above amounts will result solely in increased services and maintenance. Payment of wages constitutes approximately 70% of all expenses of the park system. We are informed that approximately \$200,000 in added expense is caused by increased wage rates in 1953 as compared to 1951
- 7*  
*revenue with 1952*

III. Condition of Parks For purposes of analysis the committee has found it convenient to divide the park properties into three categories: A. natural properties, B. surface improvements, C. buildings. It appears to the committee from an examination of some of the properties that their condition is as follows:

A. Natural Properties (lawns, flowers, trees, etc.)

1. Are maintained at a high standard and generally are in excellent condition.
2. As the city has grown, added maintenance has been given to areas which previously did not require much work.
3. A tendency is also apparent to raise standards of maintenance at the request of the public and as new techniques appear.
4. Many park trees require trimming. The longer this work is deferred, the greater its cost will become.

B. Surface Improvements

- ✓ A considerable amount of maintenance of parkways, walks, play areas, etc., has been deferred. Many of the improvements in this category are in a definitely unsatisfactory state of repair.
2. The Park Board also appears to be faced with major expenditures to maintain its roads and parkways.

C. Buildings

1. Although the average age of buildings is advanced and many buildings are "dated", the deferred maintenance in this area is not as extensive as in "B", in the opinion of the committee.

450-930  
The committee concludes that the park system still faces major expenditures for deferred maintenance and that a major proportion of its budget <sup>is available</sup> should be directed to this end. It is further of the opinion that maintenance of park properties, particularly of the kind where delay of repair will add substantially to the cost, should have first priority on park funds over other programs.

IV. Organized Recreation Program.

A. The expenditure of funds in promotion and supervision of organized recreation and in the provision of facilities for such programs is consistent with the objectives of modern park planning. The Minneapolis park system recognizes this in the allocation of 25% of its operating budget to the organized recreation program besides the self-supporting or revenue producing recreational activities.

B. The committee recognizes that it is extremely difficult to conclusively evaluate the organized recreation program of a park system. Ultimately its value will be found in the increased physical and mental well-being of its citizens. However, the organized recreation program in Minneapolis appears to the committee, in the main, to be well conceived. Changing participation figures indicate that this program should be under continual review and if some of the trends now apparent should continue, the program should be adjusted accordingly. The Park Administration seems fully cognizant of these trends.

V. Revenue Producing Accounts The revenue producing accounts represent an important additional program which provides recreation for the citizens. With the exceptions noted in the report this part of the park program appears to the committee, for the most part, to be well conceived.

A. Estimated revenue to be produced from activities either wholly or partially self-supporting, is in excess of \$500,000 per year.

B. It is the committee's opinion that present procedures provide adequate cash control over these operations.

C. Continuation of decreasingly popular activities, such as bath houses, boats and canoes, seem, at least for the time being, to be within the objectives of the Park board of providing recreational facilities within reasonable net loss limits. ~~On this basis and the fact that it competes with private enterprise, discontinuance of the tourist camp is recommended.~~ *because of continuing net losses and because*

## VI Administration

- A. The committee is impressed with the calibre and competence of the administrative staff and, generally, with its efficiency.
- B. The staff does not seem to be excessive for the duties required. The committee, however, concludes that there is some possibility of simplifying these duties.
- C. It is felt that additional planning on the part of the individual administrative heads for the calendar year, as well as future expenditures, should be done. Budget presentations, as well as actual expenditures, can be made for the more necessary items in the proper priority. *Shall be*

## VII Budgeting and Accounting

- A. The Park Board prepares two budgets - a tentative one for use by the Board of Estimate and a final one after the maximum levy is set and the assessed valuation is known.
- B. Neither budget meets the committee's standard as to good budgetary procedure.
- C. The committee believes that the Park Board does not participate sufficiently in appraising policies and programs as reflected by the budgets.
- D. The committee believes that a clearer presentation of Park Board operations would result if certain accounting changes were made.

## Section ~~IX~~ Summary of Recommendations

### I Survey of Park Properties

- A. The present park system is a result of long evolution.
- B. Some of the physical properties may have outlived the park purposes for which they were acquired.
- C. Some of the park properties may more properly be under the jurisdiction of a different city department or agencies.
- D. Recommend that the Park Board make public its appraisal of park properties, buildings and activities with the purpose of advising the public that it is
  - 1) Discontinuing out-moded facilities.
  - 2) Disposing of land which no longer has, or never had, probable park use.
  - 3) Seeking to transfer to other city or county departments or agencies, those properties which are more properly under someone else's jurisdiction.

*new page  
capital letter  
→*

*something  
to be  
done*

## II Wages

- A. Wages comprise 70% of the park budget.
- B. No attempt was made by the committee to pass on wage scales.
- C. Recommend that the Park Board ask the City Council's Citizens Survey Committee to include Park Board wage scales in its present study.

## III Budgeting and Accounting

- A. Proper budgeting starts with the questioning of all existing functions to determine the minimum satisfactory level of expenditures. It extends to comprehensive planning of future activities and establishes a definite order of priorities.
- B. A budget constructed on this basis can be a strong administrative device, if used by the Commissioners, not only in advancing programs, but in establishing control over costs.
- C. Recommend that budgeting procedures based more on these principles, be instituted in the preparation of the Park Board's tentative budget, which is submitted to the Board of Estimate and Taxation, and that the Park Board itself become involved to a greater extent in the decisions as to policies and programs as reflected in the budget.
- D. Recommend that more specific listings of the deferred maintenance be developed so that the costs of catching up can be figured and priorities can be assigned. Coupled with this recommendation is a request that the Park Board make a statement of policy as to the priority to be given deferred maintenance.

## IV Should the full 5 mills be levied for 1954?

- A. Ultimately the amount to be spent on parks must be judged in terms of the overall tax rate and the city's ability and willingness to foot the bill. Within this overall structure, the amount devoted to parks becomes a question of priority. It is not within the scope of this committee to decide the question on any such broad basis.
- B. However, in view of the committee's conclusions
  - 1) that the Park Board has already received substantial additional funds beyond those required to offset increased operating costs; and
  - 2) that the proportion of city funds devoted to parks and playgrounds has been substantially increased;

it is the recommendation of the committee that <sup>but</sup> funds made available for parks and playgrounds should not be further<sup>^</sup> expanded at this time and that a mill levy be set for 1954 which will produce the amount of tax funds produced for 1953.

The committee bases this recommendation on the following:

- (1) Park expenditures in Minneapolis appear to be at a high level on any basis of comparison.
- (2) Progress in catching up on maintenance has been made and is being made under the 1953 budget.
- (3) Savings will result from discontinuance of Ryan and Riverside baths.
- (4) Other economies of operation appear possible without curtailing present activities.
- (5) Total property tax rate of about 149 mills ~~or more~~, appears to be too high to permit expansion of park operations.

APPENDIX 7

ELECTORATE

MAYOR

Ex-Officio

BOARD OF PARK COMMISSIONERS  
15 Members - 12 Elected 3 Ex-Officio

2 Ex-Officio

CITY COUNCIL  
26 Members

ELECTED BY BOARD

SUPERINTENDENT OF PARKS  
Chief Executive  
Chas. E. Joell

SECRETARY AND ASSISTANT  
ATTORNEY

Chief of Staff  
Howard I. Moore

ATTORNEY  
A.L. Fletcher

SUPERINTENDENT  
EMERITUS  
C.A. Bosen

CERTIFIED BY CIVIL SERVICE

DIVISION OF POLICE OR  
SAFETY AND PROTECTION  
Capt. of Park Police  
T. J. (Joe) Ryan

DIVISION OF RECREATION  
Director of Recreation  
K.B. Raymond

DIVISION OF HORTICULTURE  
Horticulturist  
G. J. Lucking

DIVISION OF PLANNING  
Landscape Architect-  
Administrative  
Felix K. Dainin

DIVISION OF BUDGET  
CONTROL AND OPERATIONS  
Administrative Assistant  
Charles A. Hearn

DIVISION OF MAINTENANCE  
Supervisor of Park  
Maintenance  
H.B. (Ben) Johnson

DIVISION OF STORES AND  
EQUIPMENT  
Supervisor of Stores and  
Equipment - Ben Eide

DIVISION OF ENGINEERING  
Park Engineer  
Ed Braddock

Public  
Information  
and Service

Chief Clerk  
for  
General  
Office

Land  
and  
Real Estate

ANA



APPENDIX "B"

PARK AND PLAYGROUND FUND  
BUDGET COMPARISONS

1940 - 1951 - 1954

	<u>1940</u>	<u>1951</u>	<u>INCREASE 1951 OVER 1940</u>	<u>1954</u>	<u>INCREASE 1954 OVER 1940</u>	<u>INCREASE 1954 OVER 1951</u>
<u>General Accounts</u>						
Administration	\$ 60,944	\$ 100,463	64%	\$ 140,100	130%	40%
Engineering and Planning		25,967	New	55,100	New	112
Care of Tools and Equipment	32,972	75,044	127	88,000	167	18
The Nursery	4,878	14,740	202	18,600	281	27
The Greenhouse	8,183	18,688	129	23,300	185	25
Tools and Personal Property	6,743	5,876	-13	30,000	345	410
	<u>\$113,720</u>	<u>\$240,478</u>	<u>112%</u>	<u>\$355,100</u>	<u>214%</u>	<u>48%</u>
		\$ 240,778				
<u>Maintenance of Parks</u>						
Parkways and Playgrounds	<u>\$195,705</u>	<u>\$ 400,271</u>	<u>104%</u>	<u>\$ 605,300</u>	<u>210%</u>	<u>51%</u>
<u>Special Accounts</u>						
Lighting Parks and Parkways	\$ 22,987	\$ 21,411	-6%	\$ 30,000	30%	40%
Water Rent and Sewage	3,838	7,973	107	15,000	292	89
Forestry Work in Parks	6,039	20,683	245	55,000	820	165
Special Road Repairs	5,425	20,617	280	60,000	1000	191
Special Walk Repairs	669	312	-53	33,000	New	New
Special Building Repairs	1,465	11,697	700	33,000	2150	183
Rehabilitation of Gds. & Facilities			---	30,000	New	New
	<u>\$ 40,423</u>	<u>\$ 82,693</u>	<u>105%</u>	<u>\$ 256,000</u>	<u>535%</u>	<u>210%</u>
<u>Recreation Promotion and Supervision</u>						
General Supervision		\$ 75,614	---	\$ 106,700	---	41%
Community Centers		54,745	---	95,300	---	74
Summer Playgrounds		23,272	---	43,800	---	89
After-School Playgrounds		3,153	---	9,000	---	185
Recreation Stores		4,371	---	5,400	---	23
Music	\$ 8,882	16,440	85	21,000	137	28
Other *	116,527		New		New	98
Winter Sports		76,748	New	151,500	New	98
	<u>\$125,409</u>	<u>\$ 254,343</u>	<u>103%</u>	<u>\$ 432,700</u>	<u>245%</u>	<u>70%</u>

Park and Playground Fund  
Budget Comparisons  
1940, 1951, and 1954

	<u>1940</u>	<u>1951</u>	<u>INCREASE 1951 OVER 1940</u>	<u>1954</u>	<u>INCREASE 1954 OVER 1940</u>	<u>INCREASE 1954 OVER 1951</u>
<u>Emergency Storm Damage</u>		\$ 60,258	New		---	---
<u>Revenue Accounts</u>						
Calhoun Boats	\$ 5,431	9,569	76%	\$ 13,500	150%	41%
Harriet Boats	3,724	5,352	44	5,400	45	1
Bath Houses and Beaches	17,767	39,472	122	49,900	182	26
Minnehaha Tourist Camp	5,335	9,666 ✓	80	10,500	97	9
Nicollet Tennis Center			---	3,500	New	New
Parade Tennis Courts	3,543				---	---
	<u>\$ 35,800</u>	<u>\$ 64,059</u>	<u>81%</u>	<u>\$ 82,800</u>	<u>130%</u>	<u>29%</u>
<u>Park Police</u>	<u>\$ 50,301</u>	<u>\$ 95,869</u>	<u>90%</u>	<u>\$ 138,100</u>	<u>174%</u>	<u>44%</u>
<u>Inter-Department Transfers</u>	<u>\$ 561,358</u>	<u>\$ 1,198,271</u>	<u>114%</u>	<u>\$ 15,000</u> <u>\$ 1,885,000</u>	<u>New</u> <u>238%</u>	<u>New</u> <u>58%</u>
<u>RECAPITULATION</u>						
Personal Service	\$402,511	\$ 898,533	124%	\$1,369,185	241%	52%
Other than Personal Service	158,787	299,738	89	515,815	225	72
	<u>\$561,358</u>	<u>\$1,198,271</u>	<u>114%</u>	<u>\$1,885,000</u>	<u>238%</u>	<u>58%</u>

\* Since the 1940 Recreation breakdown is not comparable to 1951 and 1954, all sections other than Music have been grouped together.

SOURCE: Budget Estimates, issued by the Board of Estimate and Taxation annually.

JRL/cr

# APPENDIX 70

## PARK SECTION

### SELECTED ATTENDANCE FIGURES

	<u>1950</u>	<u>1951</u>	<u>1952</u>	<u>1953</u>
Total Participation	4,790,664	5,000,967	6,322,368*	-----
Winter Sports	768,327	941,496	950,246	1,367,259
Community Centers	624,499	686,802	720,516	253,174**
Summer Playgrounds	677,986	633,886	622,548	814,019
After School Playgrounds:				
Spring	90,574	142,569	172,938	152,050
Fall	50,409	51,146	90,954	-----
Parade Stadium	-----	121,600	133,900	-----
Swimming Beaches	881,347	1,066,217	996,842	1,657,941
Organized Activities:				
Women Participants	70,353	66,891	73,130	-----
Men Participants	172,661	139,210	141,102	-----
Spectators	397,712	291,684	190,870	-----
Music	212,154	201,740	194,296	130,600
Golf	203,784	176,989	182,768	-----

\*Year ended April 1, 1953.

\*\* First four months 1953.

# APPENDIX "D"

## PARK SECTION CITIZENS LEAGUE PUBLIC EDUCATION AND RECREATION COMMITTEE

### ATTENDANCE AT PARK FUNCTIONS

<u>YEAR</u>	<u>PARTICIPANTS</u>
1939-1941 Average	6,283,598
1946	4,242,850
1947	5,948,026
1948	5,445,534
1949	4,110,173
1950	<del>4,725,214</del> 4,790,664
1951	<del>4,981,022</del> 5,000,967
1952	<del>6,298,029</del> 6,322,368

# APPENDIX "E"

## PARK SECTION

### TABULATION OF SELECTED RECREATION FACILITIES

Type of Facility	Number Recommended					
	1944	1944	1946	1950	1951	1952
Baseball Diamonds	80	50	53	45	44	44
Softball Diamonds	160	135	140	147	147	153
Tennis Courts	250	203	207	200	198	196
Golf Courses	9	5	5	5	5	5
Outdoor Basketball	-	31	36	49	49	53
Volley Ball Courts	-	70	71	83	84	82
Hand Ball Courts	-	6	6	10	10	10
Shuffleboard Courts	-	7	11	8	8	11
Horseshoe Courts	-	151	156	159	157	149
Archery Ranges	-	19	19	2	3	3
Bathing Beaches	-	12	12	15	15	15
Swimming Pools	3	1	1	1	1	1
Skating Rinks	-	16	41	50	51	51*
Hockey Rinks	-	15	34	10	8	12**
Wading Pools	-	19	19	21	21	21
Recreation Center	8	1	1	-	-	-
Football Fields	-	-	-	23	26	24
Skating Rinks	1950	1951	1952	1953		
w/Warming Houses	31	33	42	44		
w/o Warming Houses	19	17	9	15		

\*For 1953 59

\*\*For 1953 13

Number Recommended and Data for 1944 and 1946 from Report on Survey prepared by Public Administration Service, 1947. For subsequent years from Recreation Division Annual Reports.

APPENDIX "A"

PARK SECTION

RECREATION STAFF

	<u>1950</u> 24	<u>1951</u> 24	<u>1952</u> 25	<u>1953</u> 25
Permanent staff				
Business staff	6	7	7	7
Women Playground Instructors	37	42	43)	84
Men Playground Instructors	39	27	37)	
Part-time Community Center	37	50	50	--
Specialists in sports	50	55	55	--
Golf attendants	50	50	50	50
Bath managers	5	5	5	5
School gymnasium attendants	31	31	31	31

Source: Recreation Division annual reports.

# APPENDIX "G"

## ~~PARK SECTION~~

### COMPARATIVE COST PER ATTENDANT OF BATHING FACILITIES

<u>Facility</u>	<u>1950</u>	<u>1951</u>	<u>1952</u>
Calhoun	6.9¢	3.5¢	5.3¢
Nokomis	3.8	3.4	4.5
Webber	7.7	8.7	7.9
Wirth	6.8	5.0	7.8
Neighborhood Beaches	1.9	1.8	1.8

APPENDIX "H"

PARK SECTION

Citizens League Public Education and Recreation Committee

Appendix to Report on Revenue Producing Activities and the  
Park Operating Fund of the Minneapolis Park Board

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Schedule of Rates and Changes for 1953

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Canoe and boat license fees	-	\$4.00 to 12.00 per season
Canoe and boat rentals	-	\$.15 per quarter hour (\$.75 minimum)
Launch fares	-	\$.25 to \$.60 (children \$.15 to \$.30) per trip
Bath houses, basket rental	-	\$.25 (no charge to children under 16 years of age)
Tourist camp:		
Tourist cabins	-	\$2.25 to \$2.75 per night (rental of bedding extra)
House cars or trailers	-	\$1.25 per night
Nicollet Tennis Center	-	\$.25 per hour per person (singles) \$.20 per hour per person (doubles)

Golf playing fees (regular eighteen hole rates):

Columbia	-	\$1.25
Theodore Wirth	-	1.25
Francis H. Gross	-	1.40
Meadowbrook	-	1.40
Hiawatha	-	1.40

The above schedule includes only regular rates. Rates for chartered launch trips, season tickets for tennis and golf, checking, sporting equipment rentals, etc., are reported in the minutes of the regular meeting of the Board of Park Commissioners held on January 7, 1953.



# APPENDIX I

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