

CITIZENS LEAGUE REPORT

No. 28

**ANNUAL REPORT**  
Of the Minneapolis Park Board  
Budget & Budgeting

**September 1954**

ANNUAL REPORT

RE: MINNEAPOLIS PARK BOARD

BUDGET AND BUDGETING

SEPTEMBER 1954

Prepared by

PARK SECTION

of the

PUBLIC EDUCATION & RECREATION COMMITTEE

C I T I Z E N S   L E A G U E   O F   G R E A T E R   M I N N E A P O L I S

## INTRODUCTION

In November 1953 the Park Section of the Public Education and Recreation Committee of the Citizens League submitted a report on the operation of the Minneapolis Park System. Particular attention was paid to the 1954 Budget Request of the Board of Park Commissioners. A second report on real estate policies was submitted in May 1954. A Budget Request for 1955 is now under consideration. It, therefore, is timely for a third report to be issued.

It is the hope of the Committee that this report will be read in conjunction with the first two reports. A copy of the first report's conclusions and recommendations are included as Appendix A.

The primary issue raised in last year's report was how much should Minneapolis be spending for parks. In view of the current requests for additional tax funds for public education, for the police, and in fact for most municipal functions, it seems appropriate that the pros and cons of the needs for additional funds for city parks should again be stated as seen by the Committee.

## ACTIVITIES OF COMMITTEE SINCE LAST NOVEMBER

The report submitted last November was based to a large extent upon an examination of available statistics. While time permitted some inspection of parks and their uses, the Committee felt that more first-hand knowledge was needed. Accordingly, while the work of the Committee with the superintendent's office and the park commissioners on various subjects such as budgeting, planning of parks, etc., has been continued, it has been supplemented by a program of organized park visitations.

The Committee is at least as interested in the quality of the Park System and the various programs it offers, as it is in their cost. This is why we have organized the Committee to obtain first-hand knowledge of park operations, rather than relying primarily on a statistical analysis.

The following sections of this report are based on the presently available results of these park visits plus further review of last year's statistical materials which have been brought up to date. Later this fall when our program of park inspection is complete, it is our intention to submit a more complete report on this subject.

## PRELIMINARY REPORT ON THE SURVEY OF PARK OPERATIONS

During the summer of 1954, the Park Section has conducted a survey of various classes of park facilities to observe the program of the Park Board in action and the state of maintenance at various classes of facilities. The survey teams have completed their visits at community centers and summer playgrounds and are in progress of making surveys of scenic parks and parkways.

On the basis of the reports submitted to date, we have come to the tentative conclusion that in general park facilities are well maintained, that progress is being made on catching up on deferred maintenance and that there is little evidence of wasteful or excessive outlays beyond the needs served by the park facility. Many of the community centers are old and, in the ordinary course of events, require considerable maintenance. In general, they appear to be maintained to the extent necessary to conduct the program carried out at these centers. There is considerable variation, both in age and general character, of permanent structures located on park facilities used as summer playgrounds. Where permanent structures are available, they are used primarily during the evening hours and it is our understanding that they are also used quite intensively during the winter skating season.

The survey teams have been favorably impressed with the programs carried out in the community centers and at the summer playgrounds. An attempt is made to provide activities for most age groups and at the same time the major emphasis in the planning is directed to those groups shown by actual experience to be most responsive to the types of program conducted by the Park System. Virtually all of the permanent staff members in charge of the community center program appeared well qualified for their positions. The generally high level of participation in the program of the Park system and the enthusiastic response of the children participating in the program and of their parents, are eloquent testimonials of the effectiveness of the recreation program.

## SECTION B

B

### PLANNING OF PARKS AND RECREATION ACTIVITIES

Mr. Charles Doell, Park Superintendent, indicates that early development of the park system centered in the acquisition and development of a system of parkways connecting our important lake districts with the Mississippi River and ultimately encircling the city in what is known as the Grand Rounds Parkway System. Relatively little attention was paid to the acquisition of property for neighborhood parks. This has gradually changed and in 1944 the Board of Park Commissioners engaged the services of Mr. L. H. Weir, Field Secretary for the National Recreation Association of New York, to make a park and recreation survey of the City of Minneapolis. The plan has been kept up-to-date by the Park staff and serves as the basic guide to the Park Board and staff in the acquisition of property and in the development of the Park recreation program. The Park Board's plans recognize the deficiency of neighborhood playgrounds in certain areas.

The Committee has also had access to numerous landscape and architectural drawings which have been prepared by the Park staff. A park tour was made by members of the Committee with some of the Park Commissioners on which various plans for development of Minneapolis parks were shown by the superintendent.

In the opinion of the Committee the superintendent has a clear idea of the direction in which he feels the Minneapolis Park System should develop.

It is the conclusion of the Committee that well conceived plans for the development of park properties are maintained and continually revised. Furthermore, we also conclude that the growth of the Minneapolis Park System has been well directed within the limits of the funds available, in accordance with this plan.

## FUTURE DEVELOPMENT OF PARK SYSTEM

The long-term aspects of the Park administration's plans for the future development of the Park System do not appear attainable in terms of the funds which have recently been made available. The Superintendent has submitted a long-term bond request which indicates that to carry out the program submitted with the request, \$1,800,000 in bond funds would be required annually for the next 15 years. This amount may be met in part from bonds to be repaid by special assessments (Elwell) and possibly from operating funds, but in the main general obligation bonds would be required. The general obligation bonds allotted to the Park Board have averaged \$375,000 annually over the last five years.

Parenthetically, it should be remarked that of the \$24,000,000 requested, \$12,000,000 is for development of neighborhood parks, an activity in which the Park Board's plans show the Minneapolis system to be deficient.

## CONCLUSION

The level of capital expenditures for the Minneapolis Park System must be decided in relation to all other needs and the city's ability to finance such improvements. These questions are beyond the scope of this Committee, but fortunately for the city, a joint citizen - public official committee has been established to work out a long-range program of priorities and financing in the field of capital improvements.

## SECTION C

### COMPARATIVE STUDY OF MINNEAPOLIS PARK EXPENDITURES

#### The Budget Request

In 1954 it is estimated that Minneapolis will receive from taxes, about \$1,639,200 for its parks, playgrounds and recreation program. Carry-overs and miscellaneous revenue will add another \$186,300 so that 1954 total expenditures are estimated at \$1,875,500. \*

The 1955 budget request of the Park Board is \$2,001,650, based on the assumption that the full 5 mills will be levied and that the assessed valuation will be \$375,000,000. This expenditure will be budgeted according to the following distribution:

TABLE I

#### Proposed 1955 Distribution of \$2,001,650

General Accounts	20%
Maintenance of Parks and Playgrounds	31%
Special accounts (lighting; water; sewage; forestry; road, walk and building repairs and rehabilitation	14%
Recreation	23%
Revenue Accounts	4%
Park Police	8%
	<u>100%</u>

A discussion of each of the above headings is available in the November 1953 report of this Committee.

In an effort to help determine if this amount is adequate, inadequate or excessive, certain facts presented in last year's report of this Committee have been brought up-to-date. These facts include historical data on Minneapolis park revenue and expenditures and some comparisons with other cities.

\* Figures are from the Park Board budget and are subject to revision in view of salary changes recently adopted.



## HISTORICAL TRENDS

### Percent of the Tax Dollar Spent on Parks

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

TABLE II

#### COMPARISON OF ASSESSED VALUATION TAX RATES AND PARK TAX RECEIPTS

<u>Year</u>	<u>Assessed Valuation</u>	<u>Total City Tax Rate (Mills)</u>	<u>Park Tax Rate (Mills)</u>	<u>Park and Play- Ground Fund Tax Receipts</u>	<u>Park Oper- ating Tax as Percent of Total</u>
1920	\$227,033,690	49.90	1.685	\$380,185	3.4%
1930	330,248,748	61.37	1.94	598,742	3.2%
1940	237,537,098	76.90	2.15	495,429	2.8%
1941	235,281,471	78.05	2.17	494,436	2.8%
1942	230,513,836	79.43	2.18	508,200	2.7%
1943	232,408,608	79.21	2.18	516,772	2.7%
1944	234,710,361	82.91	2.22	537,677	2.7%
1945	236,045,766	83.30	2.25	550,676	2.7%
1946	239,669,210	94.60	3.22	736,143	3.4%
1947	250,538,676	94.95	3.35	848,318	3.5%
1948	269,785,754	97.15	3.38	818,207	3.5%
1949	292,685,905	102.82	3.37	987,512	3.3%
1950	300,271,640	110.905	3.37	1,019,890	3.0%
1951	307,917,580	108.96	3.38	1,053,660	3.1%
1952	326,571,567	107.855	5.00	1,630,087	4.6%
1953	338,549,476	108.45	4.90	1,687,311	4.5%
1954	340,991,203	110.94	5.00	1,689,207 ***	4.5%
1955	375,000,000 *		5.00 **	1,846,256 ***	

\* Park Board estimate of assessed valuation for indicated revenue

\*\* Park Board requested rate for 1955

\*\*\* Estimated tax income

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

The right-hand column shows the park tax as a percent of the total city tax for each year. In 1954, 5.00 mills out of a total city levy of 110.94 mills was spent on the park program or 4.5%. It can be seen that there is a marked increase in the proportion of the city tax dollar spent for the park program, especially during the past ten years. (Increased income from other sources than the property tax has been available to other city operations such as increased state aid to schools and liquor and cigarette tax receipts for city operating expenses.)

NOTE: Latest estimate of assessed valuation for 1955 has been given as \$350,805,200. This means Park Board revenue for 1955 will be lower than that shown in Table II.

### Effect of Inflation on Expenditures

Park expenditures were relatively constant from 1936 through 1940 and cost of living indices were relatively stable. Park expenditures since 1940 have increased over threefold. Part of this is required to meet inflation; the balance has gone for better maintenance and an expanded park and recreation program. The effect of inflation on park expenditures can be shown by adjusting 1940 park expenditures with the Consumer's Price Index. The trend of actual park expenditures versus the 1940 park expenditures adjusted for cost increases is shown in Table III below.

TABLE III

#### TREND OF PARK EXPENDITURES COMPARED TO INCREASED COSTS

<u>Year</u>	<u>Park Board Total Requirements, Main- tenance 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	559,565	123	690,000
1944	603,273	125	700,000
1945	634,644	128	720,000
1946	823,983	139	780,000
1947	987,960	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	1,674,871	189	1,060,000
1953	1,821,873	191	1,070,000
1954	1,967,420 *	192	1,080,000
1955	2,001,650 **		

\* Estimates

\*\* Proposed

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

2) Cost Index based on Consumer's Price Index, Monthly Labor Review, July 1954, Page 838, (1947-49 = 100).

Recognizing that any one index cannot fully reflect cost increases for a particular program, we may still conclude from the table that park expenditures have significantly exceeded the amount needed to keep pace with inflation. By 1954, if we had the identical park program in 1940 (and we are not saying that this was an adequate or inadequate program) and we had to pay for this in 1954 dollars, it would cost the city \$1,080,000 or \$900,000 less than will probably be spent. This differential approximates the additional funds available for an expanded park program. For example, the number of permanent employees has increased from 340 to 450.

Not only are we spending a greater portion of the tax dollar on parks than before, but we are also spending more per person. This can be shown by a comparison of per capita park expenditures over the last several years. The table below shows per capita park expenditures, both actual and adjusted for cost increases.

TABLE IV  
PER CAPITA PARK EXPENDITURES

<u>Actual and Adjusted</u>		
<u>Year</u>	<u>Actual</u>	<u>Adjusted **</u> (In 1954 dollars)
1930 *	\$ 1.59	\$ 2.56
1940 *	1.14	2.20
1941	1.14	2.05
1942	1.10	1.84
1943	1.12	1.75
1944	1.20	1.86
1945	1.26	1.87
1946	1.62	2.22
1947	1.92	2.32
1948	2.07	2.32
1949	2.07	2.36
1950 *	2.18	2.43
1951	2.28	2.38
1952	3.18	3.26
1953	3.44	3.44
1954	3.69	3.69
1955 (request)	3.73	3.73

\* Census figures, in-between years are estimates

\*\* Adjusted figures are actual figures adjusted by Consumer's Price Index, U. S. Bureau of Labor.  
(1954 = 100)

In 1954 Minneapolis will spend \$3.69 per person for the park program compared to \$2.20 per person in 1940 if 1940 dollars are converted to 1954 dollars. This is a 68% increase.

#### COMPARISON WITH OTHER CITIES

Another basis for evaluating the amount spent for the Minneapolis Park program is to compare park expenditures with other cities. This is usually done 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 comparison difficult. 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 for general comparison.

There are two sources of information from which comparative data can be obtained. The data published by the National Recreation Association combines all operating expenditures whether from city or other agencies. The last published figures from this source is for 1950. A comparison of per capita park expenditures for cities with populations comparable to Minneapolis is shown in Table V. From this table it is clear that Minneapolis is above average.

A more recent source of information is that supplied by the U. S. Department of Commerce in its "Compendium of City Government Finances." This is an annual report and it shows the amount spent by all cities for different functions such as welfare, education, recreation, etc. The "Recreation" classification not only includes the amount spent for parks and playgrounds, but also for museums, auditoriums, bathing beaches, yacht harbors, etc. Therefore, the expenditure per capita will be generally higher than that shown by the National Recreation Association. Although these figures have their limitations, they do provide a basis for comparing the amount spent for all "recreation" by the major cities. Table V shows per capita expenditures from this source for 1950 and 1952. The data for 1950 from both the National Recreation Association and the Department of Commerce bear a very close correlation. In both sets of figures Minneapolis is above average. Largely as a result of the increase in 1952 to 5 mills for the Park and Playground Fund, the relative position of Minneapolis changed in 1952 to fifth place.

In view of the data presented in Table V it is safe to conclude that Minneapolis is spending more per capita on parks and recreation than the average cities of comparable size, probably in the upper fourth of these cities.

TABLE V

PER CAPITA OPERATING EXPENDITURES ON PARK PROGRAM - COMPARISON BETWEEN MAJOR CITIES

(Cities with Population of 300,000 - 750,000)

Park Program  
(Per National Recreation Ass'n.)

All Recreation  
(Per U.S. Dept. of Commerce, City Gov. Finance)

<u>1950</u>		<u>1950</u>		<u>1952</u>	
Oakland	\$3.96	San Diego	\$4.98	San Diego	\$5.20
San Diego	3.70	Oakland	4.66	Rochester, N.Y.	5.13
Dallas	3.18	Kansas City	4.18	Oakland	5.08
Buffalo	3.10	Buffalo	4.15	Denver	4.96
Denver	3.00	Rochester, N.Y.	4.15	MINNEAPOLIS	4.75
Kansas City	2.95	Denver	4.10	Kan. City, Mo.	4.38
Seattle	2.87	New Orleans	3.85	Buffalo	4.20
MINNEAPOLIS	2.85	Milwaukee	3.82	St. Paul	4.13
Portland, Oregon	2.65	MINNEAPOLIS	3.45	Seattle	3.90
Pittsburgh	2.57	St. Paul	3.18	Atlanta	3.70
Cincinnati	2.56	Seattle	3.00	Portland, Ore.	3.45
Memphis	2.46	Portland, Ore.	2.98	New Orleans	3.36
Indianapolis	2.08	Newark	2.71	Dallas	3.21
St. Paul	1.98	Dallas	2.63	Pittsburgh	3.10
Louisville	1.90	Pittsburgh	2.45	Newark	3.10
Atlanta	1.90	Cincinnati	2.40	Cincinnati	3.06
Rochester, N.Y.	1.78	Louisville	2.29	Milwaukee	3.00
Milwaukee	1.74	Toledo	2.10	Toledo	3.00
New Orleans	1.58	Atlanta	2.06	Indianapolis	2.80
Toledo	1.40	Memphis	2.04	Memphis	2.72
Jersey City	1.38	Birmingham	1.72	Louisville	2.56
Newark	1.10	San Antonio	1.49	Birmingham	1.98
Houston	1.06	Houston	1.48	San Antonio	1.90
San Antonio	1.04	Columbus	1.36	Houston	1.89
Columbus	.68	Indianapolis	.09	Columbus	1.67
Average	2.22	Average	2.84	Average	3.45

NOTE: The Minneapolis figures are higher than those shown in Table IV because, in the case of the NRA data, \$300,000 for golf courses and \$50,000 for Minneapolis Athletic Association expenditures are included. The Department of Commerce data includes golf and other recreation expenditures such as street forestry, auditorium and museum.

## SECTION D

### BUDGETING FOR MORE EFFICIENT OPERATION OF PARK SYSTEM

Like other departments of the city, the Park Board is required to submit to the Board of Estimate and Taxation by September 1 of each year its revenue and expenditures budget for the following year. This budget, which will be referred to in the following paragraphs as the preliminary budget, is generally prepared in July and is approved by the Board of Park Commissioners before September 1. The preliminary budget together with information received orally at budget hearings, serves as the basis for determination by the Board of Estimate and Taxation of the <sup>maximum</sup> mill rate levy to be allowed this department for the following year, within the present 5 mill limit authorized by law.

After the amount of funds to be available from the authorized levy has been determined, usually in October, a final budget is prepared. This budget is prepared in considerably more detail and with greater care than the preliminary budget. This final budget when approved by the Board of Park Commissioners becomes the operating budget for the year. While revisions in the budget resulting only in transfers between departments or activities may be made by administrative action, any change requiring an increase in total expenditures must have approval of the Board of Park Commissioners.

be made available to the Park Board.

At various times during the past year, members of the Park Section and Citizens League staff have reviewed the preliminary and final budgets for 1954 and more recently have observed procedures followed in the preliminary budgeting for 1955. Also, from time to time, this committee has held discussions regarding the use of budgets in the administration of the Park system.

The recommendations of the Section which have evolved from these discussions and studies are summarized as follows:

1. Detailed budgeting should start in July

As was pointed out in our previous report, the preliminary budget has been essentially a statement of need to justify the authorization of the maximum levy. Participation of the various department heads in budget preparation has been limited almost entirely to the preparation of the final budget. Consequently the preliminary budget is not really a budget at all but a rough estimate of how so much funds would probably be allocated if they were available.

We are informed that the department heads were given a more important role in the preparation of the 1955 preliminary budget, but we believe that insufficient time was allowed for effective review of the budget estimates by the Superintendent's administrative staff before the budget went to the Park Board and Board of Estimate and Taxation, nor was the preliminary budget prepared in the detail necessary for an operating budget. This seems to us to give the Board of Estimate an inadequate basis for determining what part of the five mill maximum levy should be authorized.

It is the opinion of this committee that the preliminary budget should be prepared as an operating budget and accorded the more careful consideration now given to the final budget. While minor adjustments would have to be made after the tax levy has been set, a budget prepared in the manner recommended would provide a more reliable basis for determining the amount of funds required to carry out the planned program.

We commend the Board and staff for making a start in this direction this year and express the hope that this proposal may be more fully adopted next year.

2. Principle to be followed in estimating expenses

Expenditure estimates should be made in terms of estimated costs of planned programs and projects. Prior years' expenses should be used as guides in estimating future costs, but should not be accepted as the basic element in preparing a budget with explanations given only for changes from the current year's level of expense.

3. Responsibilities for budget preparation, review, approval and administration

In developing the budget, department heads and supervisors should be responsible for making preliminary estimates. The park superintendent or his representative should review such estimates and, in cooperation with the various department heads, make whatever changes are necessary to keep the over-all budget within the objectives of the Board. The Park Board, or its designated committee or committees, should review the budget to determine that both total revenue and expenditures planned as well as those of the individual activities and departments are within the limits and objectives of the Board. The budget should be a financial plan for carrying out the park operations in accordance with the policies of the Board.

The preparation of the budget and the administration of the Park System within the framework of the approved budget are the responsibility of the Park Superintendent. The final review and approval of the budget, both before and after the Board of Estimate has acted, is the responsibility of the Board. There should be no delegation or assumption of the responsibilities of the Park Board by the Superintendent or vice versa.



4. Budgeting expenditures by functions or performance

Where possible budgeted expenditures should be related to specific functions, projects or properties to provide a basis for appraisal of the relative importance of alternative expenditures. Since the over-all results of a financial plan for the operation of a park system cannot be appraised in terms of a net profit, as results of commercial enterprises might be, there must be some basis for comparing estimated costs with expected accomplishments, whether it be miles of road to be resurfaced or number of recreational participants to be accommodated. See illustration of budget pages attached as appendix B.

5. Budget should take into account all available funds

The budget submitted should reflect the most accurate estimates obtainable of probable funds available including estimated cash carry-over, resulting from unexpended funds previously authorized.

6. Long-range estimates of capital expenditures and requests for improvement funds should be related to operating costs

Since approvals of capital expenditures result unavoidably in commitments for future expenditures for operating new facilities, it is important that the two factors be considered simultaneously. If anticipated operating costs of desired improvements and facilities are unrealistic in view of estimated available present and future operating funds, the request for such facilities can be no less unrealistic. The nearly complete utilization of available property within the limits of the city and the resulting slow-up in the expansion of both the population and property which must produce the required funds in future years makes the present status significantly different from that of earlier years.

### CONCLUSIONS

There can be little doubt that Minneapolis has a park system of high quality. This is apparent both in the properties which make up the system and in the uses to which they are put. The system is well conceived and ably administered. (Sections A & B)

On the other hand, the preponderance of evidence indicates that the cost of supporting Minneapolis parks is high. (Section C) This does not imply that it is an inefficient operation. On the contrary, the cost of a superior product is often high.

We would, however, be remiss if we did not also state our opinion that continuously increasing economy of operation can be obtained without sacrifice of quality. The adoption of the recommendations made under the heading of budgeting (Section D) may be a means to this end.

## 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.

### 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 tax funds made available for parks and playgrounds should not be further 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, appears to be too high to permit expansion of park operations.

PLAYGROUNDS AND CENTERS

This work program embraces planning, organization, promotion and direction of leisure-time activities at:

(1) Twenty-one Community Centers - November 1 - March 31

- 11 afternoon centers for elementary school age children from 2-5 p.m. Monday thru Friday.
- 19 night centers for adults and boys and girls of high school age 7-10 p.m. from 2 to 6 nights weekly.
- 15 centers are operated in school buildings and three in recreation buildings owned by the Bureau of Recreation.

The program consists of playground activities; folk, square and social dancing; clubs; puppetry, drama and story-telling; community singing and organized choral groups; modern dance groups; sewing, knitting, woodcraft, ceramics, hobbies, handicraft and art groups; games, contests, tournaments; parties, dances; special youth groups and dances; special programs and events. Participant sessions in community centers for 1952-53 are estimated to be 440,500.

(2) Thirty-three Playgrounds - April 1 - October 31

- 3-6 p.m. Monday through Friday and 9-12 noon Saturdays through the spring months.
- 9-12 noon and 6-10 p.m. Monday through Friday and 9-12 noon on Saturdays during the summer months.
- 3-6 p.m. for afterschool play and 7-9 p.m. for roller-skating and other activity programs through September and October.

This program emphasizes activities similar to the indoor activities with fewer organized groups and more highly organized special events. Family programs are stressed on each playground during Park and Recreation week in May, Fourth of July celebrations, Family nights, Square Dances and August Play Days. Participant sessions for 1952-53 on the playgrounds are estimated to be 1,026,950.

This Division continues to place emphasis on a program designed to meet the needs on a neighborhood basis and to work closely with local Advisory Councils in determining policies and the recreation needs of the neighborhood. For the fiscal year 1952-53, it is proposed to operate two additional centers, Hillside and Creighton Courts.

	<u>1951-52</u>	<u>1952-53</u>
Participant Sessions	1,339,415	1,467,450
Participant Cost	\$ .088	\$ .10

## SPORTS AND ATHLETICS

The Division of Sports and Athletics promotes, plans, organizes and directs all phases of the athletic program on 23 playfields, 13 community gymnasias and two swimming pools. In addition to these, workers from this Division assist playground instructors on 34 playgrounds in all types of programs. This Division works in close harmony with the churches and Civic Clubs in the City of Richmond in planning and staging of athletics programs and events. These groups use supervised facilities for all their programs conducted on public grounds. This Division also serves as the local agency for the National A.A.U. events staged in and around the Richmond area.

Plans for the Fiscal Year 1952-53 include:

- 3,570 Night Softball games
- 1,190 Baseball games
- 68 Night Baseball games
- 7 City - District - Regional - State Softball Tournaments
- 7 Tennis Tournaments
- 2 Horseshoe Tournaments
- Neighborhood Fourth of July Celebrations
- 3 City and State Swimming Meets

In the fiscal year of 1951-52, a total of approximately 3,167,803 participants and spectators will be served at a unit cost of .030 per participant.

	<u>ACTUAL</u> <u>1950-51</u>	<u>ESTIMATED</u> <u>1951-52</u>	<u>BUDGET</u> <u>1952-53</u>
Unit Cost	.031	.030	.034
Participant Sessions	3,100,000	3,167,803	3,269,500

### SPECIAL SERVICES AND EVENTS

This program includes:

(1) Projects financed and directed by the Division

- Dogwood Dell Theatre (Sunday afternoon performances for children)
- Club 16 (teen-age social club)
- Christmas Pageant (out-of-door pageant on Christmas Eve)
- Concerts: (free to the public in the Mosque - Fall & Spring)

presented by

Richmond Opera Group, Richmond Choral Society,  
Richmond Civic Ballet, Monroe Center Chorus, etc.

Specialized city-wide groups (adult - negro and white)

Art, drama, chorus, puppetry, folk dancing

Story-telling program (playgrounds and clubs)

(2) Projects directed but not financed by the Division.

Tobaccoorama

Children's Theatre - 3 productions annually

Opera Group - 1 production annually

Park and Recreation Week

6/54 TF

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# Citizens League

## OF MINNEAPOLIS AND HENNEPIN COUNTY

601 Syndicate Building • FEderal 8-0791

Minneapolis 2

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June 7, 1954

### Members of the Ordinances and Legislation Committee Minneapolis City Council

Gentlemen:

The Taxation and Finance Committee and Board of Directors of the Citizens League have been giving consideration to the proposed charge for the use of the streets by power companies which is before you committee. Our committee's statement of facts regarding the proposal and of arguments made for and against it is attached.

At the meeting of the Board of Directors today, the question of the League's position in regard to the proposal was discussed. The following points of paramount importance were raised:

1. As it has in the past by its support of additional tax millage for operating fund purposes, the League continues to recognize the City Council's need for more operating funds.

2. Since as yet there is no overall, long range plan for solving the financial plight of the City, this proposed charge represents only a piecemeal approach to the total picture.

3. However, the City Council has set up a special committee of government, business and labor representatives to work out a financial program for the City, and to this the League has from the start pledged its support.

4. Moreover, the League's Taxation and Finance committee is nearing completion of its comprehensive report on Minneapolis' tax and debt policies including possible sources of additional revenue.

In the light of the above points the Board concluded that it is against the adoption of the proposed charge at this time, believing that each revenue measure which is adopted should be part of a comprehensive long range financing plan for the City.

Again, the League Board pledges itself to the support of the speedy development of such a plan.

Yours very truly,

CSB:a

Charles S. Bellows  
President

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