



Three Rivers

PARK DISTRICT



2026 General Fund Operating Budget



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2026 GENERAL FUND OPERATING BUDGET

TABLE OF CONTENTS

	<u>Page</u>
Introduction	1
Priorities of the 2026 General Fund Operating Budget	1
Challenges Facing the Park District in 2026 and Beyond	2
Funding for the 2026 General Fund Operating Budget	5
Expenses included in the 2026 General Fund Operating Budget	5
Financial Summaries	
Revenue Summary by Source	7
Expenditure Summary by Type	8
Expenditure Summary by Function	9-10
Comparison of Actual 2025 and 2026 Property Tax Levy	11
Comparison of 2025 and 2026 Property Tax Amounts for Selected Residential Properties	12
Full Time Equivalent Positions by Department	13-17

Introduction

An annual budget is often viewed as a set of numbers showing what resources are available and how an organization is planning to use them. However, the real value of a budget comes from understanding the organization's goals, priorities and planned actions that helped determine the budget amounts. The Park District's 2026 General Fund Operating Budget is centered around its mission and System Plan and provides a road map for 2026 operations and how the Park District will manage the challenges it faces.

Three Rivers Park District was created in 1957 and is responsible for managing approximately 27,000 acres of parkland and hundreds of miles of trails in the suburbs of Minneapolis. The Park District's mission is to "promote environmental stewardship through recreation and education in a natural resources-based park system." This mission requires the Park District to consider how best to manage and preserve natural resources while providing unique recreational and educational opportunities. Inclusion of these two core values in the mission statement is meant to ensure the Park District considers both issues financially and philosophically as decisions are made. The 2026 General Fund Budget provides an outline of how the Park District intends to meet these often-conflicting goals.

Priorities of the 2026 General Fund Operating Budget

The Park District's 2026 General Fund Operating Budget totals \$55,413,013 and provides funding for the goals and priorities identified below through a combination of property taxes, Metropolitan Council grants, park guest fees, and other revenue sources.

Provide high quality facilities, programs, and recreational opportunities.

The 2026 General Fund Operating Budget continues to provide the public with the high-quality facilities, programs, and recreational opportunities for which the Park District is known and respected. The Park District's facilities, including visitor centers, nature centers, play areas, picnic shelters and trails, provide users with unique opportunities to learn about and interact with their surroundings. Educational programs led by highly skilled naturalists and recreation staff provide wonderful opportunities to recreate and/or learn about the natural world. And, through a variety of casual recreation opportunities, including picnicking surrounded by nature, biking and hiking on more than 175 miles of regional trails, swimming in a lake or a chlorinated swim pond, and cross-country skiing just to name a few, the Park District is dedicated to meeting the desires of its users.

Priority for funding in 2026 was given to those budget initiatives that maintain and support the level of service provided in past years including increased funding for regular staff wages and benefits and funding for increased costs of goods and services.

Manage natural resources, be a leader in natural resource management issues and educate the public on natural resource management issues.

Management of open space and natural resources and the education of natural resources issues has always been a large part of the Park District's goals and continues to grow in importance. Invasive species, both aquatic and land based, continue to impact natural resources and the Park District maintains its leadership role and works closely with state and local partners in managing and controlling these threats. The 2026 General Fund Operating Budget will continue to provide the resources necessary for water quality testing and studies, wildlife study and management, forest and prairie restoration and maintenance of landscaped areas by funding the hiring and retention of highly qualified staff, many of whom are viewed

as experts in their fields and providing them with the funding needed to efficiently and effectively do their jobs.

Continue implementation of the System Plan by providing a wide range of services to Park District users both within existing park locations and in residents' local communities.

The Park District's System Plan calls for Park District facilities and programs to be welcoming, provide a variety of activities throughout the recreation spectrum and reach out to underrepresented communities and groups. The Park District continues to invest in programs and partnerships to increase our presence in many communities through visits to community festivals and parks, collaborative educational programming at a variety of sites outside of our parks, programs as part of school curriculums and collaborating with other partners to reach targeted populations. The 2026 budget funds these efforts through staff who are dedicated to offering these services and reaching out to new groups as they are identified.

Use non-property tax revenue to fund needed budget increases.

The Park District continues to put an emphasis on generating non-property tax revenue to fund budget growth. While property taxes are a necessary component of funding general operations, increasing non-property tax revenues such as user fees and grants is necessary to aid in funding future growth. The combination of non-property tax revenue increases combined with a modest property tax increase can provide the funding needed to meet future increases in operating costs.

The 2026 budget uses \$526,364 in increases from Metropolitan Council grants and park user revenue to fund approximately twenty five percent of the total budget increase.

Prepare the Park District for change and unforeseen challenges.

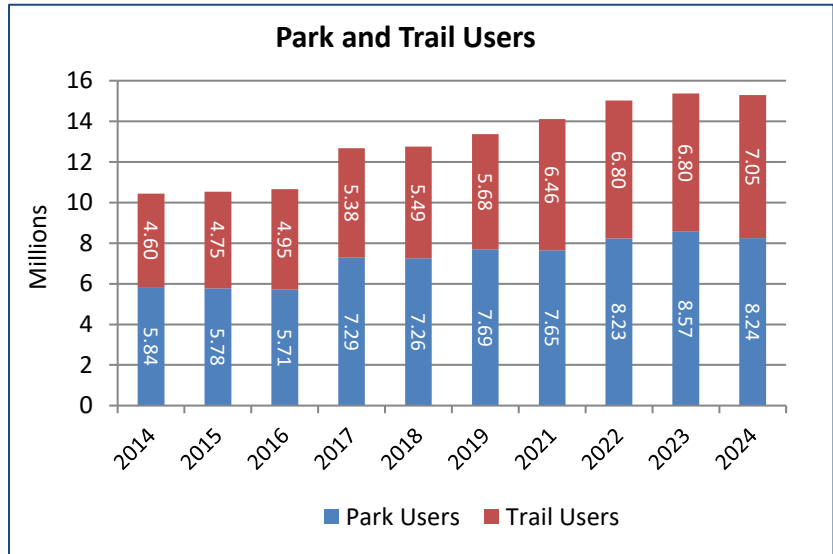
While the 2026 General Fund Budget is centered on maintaining current service levels and service quality, the Park District faces a number of unknowns including the full impact of opening Mississippi Gateway Regional Park, economic uncertainty from potential impacts of federal and state funding reductions on both the District and its constituents, and weather impacts to recreation which have become more common. In order to provide future flexibility, the 2026 budget reallocates three vacant positions to meet two higher priorities and increases the contingency by \$28,469.

Challenges Facing the Park District in 2026 and Beyond

Increased Park Visitation

Park users continue to enjoy the District's parks and trails. Visitation for 2024 (the last full year for which numbers are available) totaled 15.29 million. The popularity of trails continues to grow while park usage leveled off due to the lack of a winter skiing season and unusually rainy weather during the summer months. Visitation over the past decade has increased by more than 4.85 million visitors; a 47% increase in visits.

The Park District is one of ten park agencies that make up the Metropolitan Regional Park System (the "System"), which is monitored and partially funded by the Metropolitan Council. The Park District historically accounts for more than 22% of the System's total visitation. Both the Park District's and System's usage saw a decrease for 2024 (0.5% for the Park District and 5.4% for the System).



Increased visitation, combined with the high quality of service the District provides, will continue to impact the costs of operating and maintaining both parks and trails. Increased visitation requires more maintenance costs, increased cleaning costs and ultimately, additional staff to meet park users' needs.

Wages and Benefits

Park staff and the services they provide play an important part in attracting and retaining park users. For that reason, the hiring and retaining of highly qualified, creative, and dedicated staff is an annual priority. Wages and benefits account for 79% of the General Fund Budget. Increases in wages and benefits are influenced by internal factors (such as contracts, insurance premiums etc.) and external factors (labor market, wages offered by others, etc.) making it an annual challenge to stay competitive in the labor market. Changes to compensation and benefits during the past couple of years has helped the Park District recruit and retain staff, but the District needs to continue to review and change budget parameters to remain competitive. The 2026 Budget includes an increase in both union and non-union employee's compensation designed to keep the District competitive within the local economy.

Natural Resources Management

Natural resource management is a principal element of the District's mission. The District needs to be proactive in protecting natural resources from aquatic, forest, and prairie invasive species in order to meet its mission and provide high quality natural resources experiences for park visitors. Meeting this need requires the ability to identify potential invasives, to control their spread, effectively treat the invasive and replace the invasive with native materials. In addition, since management practices within Park District properties and throughout the area can impact natural resources, working with and educating the public and cooperating with other interested groups is absolutely necessary to be successful in managing natural resources. The 2026 budget includes more than \$4.5 million dedicated to the management of natural resources. Future budgets will need to continue to include these efforts and the costs associated with them.

Property Taxes

The Park District's largest revenue stream comes from the property tax levied against all property in suburban Hennepin County. The property tax levy has two components; an operating levy and a debt service levy. The operating levy is used to fund daily operations

and the Board of Commissioners has the responsibility for setting the operating levy each year. The operating levy is limited by state statute to .03224% of taxable market value. The Park District monitors its levy compared to this limit annually, but has always been well below the limit. The levy limit for 2026 is \$59.9 million while the actual operating levy is \$44.9 million. The second component, the debt service levy, must be used to pay the principal and interest on debt issued for park acquisition and improvements. This amount can be decreased if adequate funds are on hand to help pay principal and interest costs.

Property Tax Levy History		
Year	Levy Amount (in millions)	Percent Change
2016	41.47	0.63%
2017	41.46	--
2018	41.44	--
2019	41.43	--
2020	42.63	2.90%
2021	43.74	2.60%
2022	45.47	3.96%
2023	47.66	4.82%
2024	49.32	3.48%
2025	51.10	3.61%
2026	53.55	4.80%

The combined impact of the two components of the tax levy are what the taxpayer sees and hence, the overall tax levy is the amount the Park District has worked to control. As the table to the left shows, the Park District has avoided large annual tax increases over the past decade. During the same period, the District has continued to provide core services while adding new trails, facilities and services. Decreases to the debt service levy in 2016 through 2020 resulted in minimal overall increases as the Park District was able to balance the decreases in the debt service levy to changes in the operating levy. Over the last six years the Park District has used a combination of increases in user fees and other revenues to hold down the annual property tax increase. In fact, between 2016 and 2026, the annual tax levy increase has averaged \$1,208,000 or 2.91%. The 2026 property tax levy increase is 4.8% and results in a \$5.54 per year increase in the taxes for a

homeowner in suburban Hennepin County with a home valued at \$428,700 (the median residential value for suburban Hennepin County).

In an effort to plan for the future, the Park District has used a model which projects potential property tax increases five years into the future. The model, which allows for operational growth and anticipated future debt service costs, projects property tax increases for the next 5 years to be between 1% and 5% each year. This model provides a starting point for future budgets and the actual tax levy increase will be determined annually based on priorities and the District's ability to use other strategies to balance the budget including reallocating resources to higher priority activities and increasing user fees.

Park District System Plan

The Park District System Plan identifies the Park District's vision and goals for the future and will guide decision making and budget priorities. The vision of the 2040 System Plan is to make nature easily accessible for all people to experience and appreciate on a regular basis, foster connections to nature through high quality education programs and recreational offerings and inspire curiosity, promote stewardship, and improve the quality of life while preserving natural resources for future generations.

Achieving this vision will require the Park District to continue looking at how and where recreational services are provided and will need to include searching for partners to help provide services. The design of Mississippi Gateway Regional Park, which opened in the fall of 2025, was inspired by the goals of the system plan and will be the future home of the Park District's outdoor education outreach program which strives to partner with cities, school districts and other organizations to provide recreational and educational services. The System Plan anticipates continuing to grow partner relations in order to meet user's and taxpayer's

recreational and educational needs and desires while facing increasing costs driven by market conditions and continued increase in the number of park visits and requested services.

Federal and State Mandates and Economic Conditions

Over the past year there have been decisions at the federal and state government level that have increased uncertainty in the economy. This uncertainty increases the need to plan for flexibility in the budget. Decisions to reduce federal funding for some programs and state created new programs that must be funded result in passing costs from the federal and state government to the state and local governments. The full impact of these decisions will not be known until late 2025 or 2026 and the Park District will need to monitor the impacts of various decisions on the economy and how they may impact the Park District.

Funding for the 2026 General Fund Operating Budget

Funding for the 2026 General Fund Operating Budget is provided by property taxes, user fees, intergovernmental revenues, and other miscellaneous revenues. The following table summarizes the sources of funding over the last 4 years:

Source of Revenue	2023 Actual	2024 Actual	2025 Budget	2026 Budget	2026 Budget Over/(Under) 2025 Budget	
					Dollars	%
Property Taxes	\$39,587,310	\$40,922,142	\$42,500,536	\$44,130,536	\$1,630,000	3.84%
Park Use	7,742,633	7,148,637	7,812,609	7,966,809	154,200	1.97%
Grants-Met Council	2,818,304	1,975,757	2,291,470	2,566,470	275,000	12.00%
Grants-Other	322,887	407,561	120,000	155,000	35,000	29.17%
Interfund Transfers	56,503	65,072	76,732	42,936	(33,796)	(44.04%)
Interest Income	696,835	645,487	200,000	250,000	50,000	25.00%
Other Revenue	425,394	578,181	255,302	301,262	45,960	18.00%
Total Revenue	\$51,649,866	\$51,742,837	\$53,256,649	\$55,413,013	\$2,156,364	4.05%

The increase in property tax revenue is due to the 4.80% property tax levy increase discussed above. The percentage shown is different than the 4.80% increase since the information in the above table only includes the operating portion of the levy, which accounts for 83.9% of the total levy.

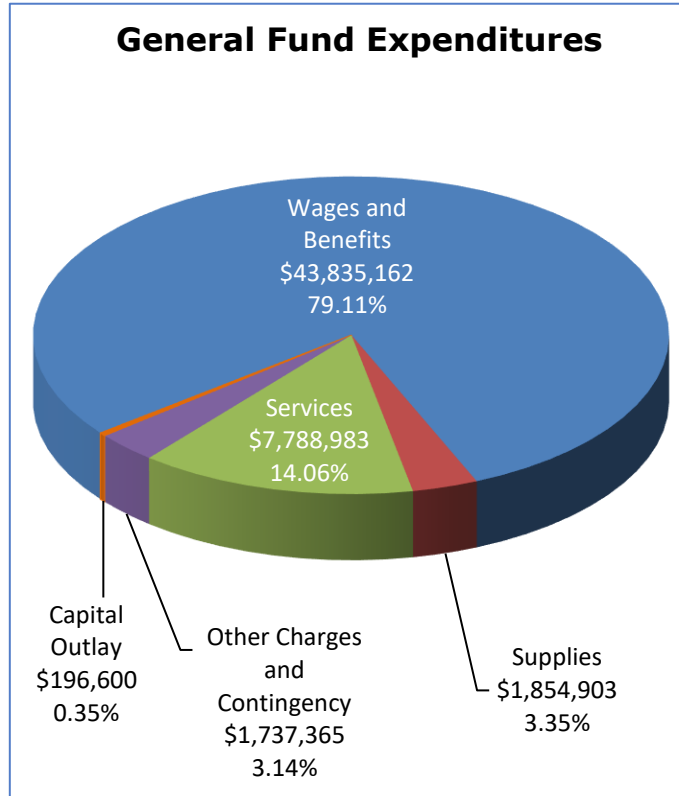
The budget for park use revenue is increasing due to changes in the revenue estimates for a variety of park locations and revenue streams and fee increases in some passes. A portion of these increases is also being used to offset some decreases in revenue streams due to changing priorities and planned construction at Baker campground.

A more detailed listing of revenues in the 2026 budget can be found on the Revenue Summary by Source table included on page 7.

Expenses included in the 2026 General Fund Operating Budget

Expenses contained in the 2026 General Fund Operating Budget are related to the costs for wages and benefits, supplies, services, and other charges required to conduct the Park District’s day-to-day operations. Major changes from 2025 include the following:

- Increased wage costs due to 2026 salary adjustments including a 2% general wage increase, changes required by union contracts, and the continuation of performance and step-based pay systems (\$1,304,357).
- Increased health, life, and dental insurance premiums that are shared between the Park District and its employees (\$221,615).
- State mandated participation in a paid Family and Medical Leave program (\$150,000)
- Increased contribution from the General Fund to manage the costs of operating and maintaining the District's fleet of vehicles and equipment (\$25,760).
- Increased utility and contractual costs whose increases are based on rising prices and are beyond the District's control (\$387,620)
- Increases in a variety of operating costs including chemicals for snowmaking and swim pond water quality, concession supplies and programming supplies. (\$107,168).
- Reallocation of three vacant full-time positions to fund two positions that will provide increased public service when compared to the vacant positions (reduction of \$68,325)
- Increase the contingency in the budget to provide funds for unforeseen issues that may arise during 2026 (\$28,469).



**2026 GENERAL FUND OPERATING BUDGET
REVENUE SUMMARY BY SOURCE**

Source of Revenue	2023 Actual	2024 Actual	2025 Amended Budget	2026 Budget	2026 Budget Over/(Under) 2025 Budget	
					Dollars	%
Property Taxes						
Current	\$39,770,452	\$40,824,345	\$42,382,888	\$44,012,888	\$1,630,000	3.85%
Delinquent	(183,142)	97,797	117,648	117,648	--	--
Total Property Taxes	39,587,310	40,922,142	42,500,536	44,130,536	1,630,000	3.85%
Park Use						
Special Use Fees	1,342,255	1,221,045	1,341,324	1,365,374	24,050	1.79%
Public Programming	872,937	872,586	824,722	832,722	8,000	.97%
Group Education	476,779	471,389	442,993	442,993	--	--
Reservations	257,956	260,870	253,700	266,200	12,500	4.93%
Equipment Rental	429,015	284,801	477,177	478,377	1,200	.25%
Camping	696,507	735,635	634,000	619,000	(15,000)	(2.37%)
Tubing	522,766	522,766	628,403	635,000	6,597	1.05%
Cross Country Ski Fees	798,846	542,492	827,052	887,052	60,000	7.25%
Facility Use Fees	782,915	830,581	808,853	821,853	13,000	1.61%
Concessions	697,837	664,690	664,698	709,198	44,500	6.69%
Other	864,820	741,782	909,687	909,040	(647)	(.07%)
Total Park Use	7,742,633	7,148,637	7,812,609	7,966,809	154,200	1.97%
Intergovernmental						
State - Oper. & Maint	689,953	689,013	691,470	691,470	--	--
State - Public Safety	130,399	136,997	120,000	120,000	--	--
State - Lottery-In-Lieu-of	2,079,379	1,071,470	1,200,000	1,450,000	250,000	20.83%
Other Grants	241,460	485,838	400,000	460,000	60,000	15.00%
Total Intergovernmental	3,141,191	2,383,318	2,411,470	2,721,470	310,000	12.86%
Transfers						
Operating Transfers From:						
Noerenberg Trust Fund	56,503	65,072	42,936	42,936	--	--
Donations Fund	--	--	33,796	--	(33,796)	(100.0%)
Park Maintenance Fund	--	--	--	--	--	--
Total Transfers	56,503	65,072	76,732	42,936	(33,796)	(44.04%)
Other						
Interest Income	359,842	359,059	200,000	250,000	50,000	25.00%
Unrealized Gain/(Loss) on Investments	336,993	286,428	--	--	--	--
Charges for Services	137,412	213,521	106,836	119,000	12,164	11.39%
Fines and Forfeitures	62,428	57,089	30,000	35,000	5,000	16.67%
Miscellaneous Revenue	225,554	307,571	118,466	147,262	28,796	24.31%
Total Other	1,122,229	1,223,668	455,302	551,262	95,960	21.08%
Total Revenue	\$51,649,866	\$51,742,837	\$53,256,649	55,413,013	\$2,156,364	4.05%

**2026 GENERAL FUND OPERATING BUDGET
EXPENDITURE SUMMARY BY TYPE**

Type of Expenditure	2023 Actual	2024 Actual	2025 Amended Budget	2026 Budget	2026 Budget Over (Under) 2025 Budget	
					Dollars	Percent
Personal Services	\$ 37,738,210	\$40,099,896	\$ 42,229,815	\$ 43,835,162	\$ 1,605,347	3.80%
Commodities and Supplies	2,042,178	2,090,038	1,793,495	1,854,903	61,408	3.42%
Contracted Services	7,062,620	7,241,119	7,440,453	7,800,983	360,530	4.85%
Other Charges	1,347,001	1,376,928	1,524,739	1,625,349	100,610	6.60%
Capital Outlay	488,513	374,770	196,600	196,600	--	--
Contingency	--	--	40,142	68,611	28,469	70.92%
Transfers to Other Funds	29,547	31,244	31,405	31,405	--	--
TOTAL	\$ 48,708,069	\$51,213,995	\$ 53,256,649	\$ 55,413,013	\$ 2,156,364	4.05%

**2026 GENERAL FUND OPERATING BUDGET
EXPENDITURE SUMMARY BY FUNCTION**

	2023 Actual	2024 Actual	2025 Amended Budget	2026 Budget	2026 Budget Over/(Under) 2025 Budget	
					Dollars	Percent
Park Maintenance						
Park and Trail Maintenance	\$ 11,600,656	\$ 12,126,668	\$ 12,810,788	\$ 13,117,761	\$ 306,973	2.40%
Park Maintenance Management	419,990	469,692	495,796	508,509	12,713	2.56%
Carpentry	780,149	900,977	895,980	942,619	46,639	5.21%
Central Services	871,033	974,588	1,009,374	1,041,181	31,807	3.15%
	13,671,828	14,471,925	15,211,938	15,610,070	398,132	2.62%
Public Safety	2,259,640	2,536,723	2,747,946	2,942,223	194,277	7.07%
Recreation, Education and Natural Resources						
Park Facility Services	3,912,192	4,238,846	4,597,237	4,777,341	180,104	3.92%
Park Facility Management	754,464	716,030	783,176	804,047	20,871	2.66%
Nature and Outdoor Education	7,620,964	7,875,786	8,637,380	8,901,479	264,099	3.06%
Outdoor Education Management	422,133	443,746	500,014	399,092	(100,922)	(20.18%)
Recreation Programming	961,693	1,021,685	1,011,050	966,004	(45,046)	(4.46%)
Forestry and Horticulture	2,394,712	2,441,040	2,437,747	2,523,473	85,726	3.52%
Wildlife	861,075	878,713	950,977	947,452	(3,525)	(0.37%)
Water Resources	635,966	706,436	770,150	804,897	34,747	4.51%
Natural Resources Management	272,458	285,132	315,182	312,454	(2,728)	(0.87%)
Division Administration	612,956	647,509	683,323	714,400	31,077	4.55%
Total Recreation, Education and Natural Resources	18,448,613	19,254,923	20,686,236	21,150,639	464,403	2.24%
Park Design, Planning and Technology						
Design/Development	898,387	879,240	760,037	799,097	39,060	5.14%
Planning	843,153	873,522	899,010	850,874	(48,136)	(5.35%)
Research	326,762	362,377	383,932	509,627	125,695	32.74%
Technology	2,562,010	2,641,483	2,832,305	3,184,710	352,405	12.44%
Division Administration	263,280	256,527	260,830	277,134	16,304	6.25%
Total Park Design and Planning	4,893,592	5,013,149	5,136,114	5,621,442	485,328	9.45%

**2026 GENERAL FUND OPERATING BUDGET
EXPENDITURE SUMMARY BY FUNCTION**

	2023 Actual	2024 Actual	2025 Amended Budget	2026 Budget	2026 Budget Over/(Under) 2025 Budget	
					Dollars	Percent
Administration						
Board of Commissioners	147,709	130,972	157,510	164,255	6,745	4.28%
Office of the Superintendent	822,357	1,009,724	836,305	1,062,457	226,152	27.04%
Total Administration	970,066	1,140,696	993,815	1,226,712	232,897	23.43%
General Government Functions						
Finance	2,457,600	2,438,911	2,055,303	2,171,754	116,451	5.67%
Communications	1,121,976	1,261,849	1,421,851	1,446,765	24,914	1.75%
Community Engagement/Outreach	886,800	1,172,945	570,923	635,529	64,606	11.32%
Volunteer Services	--	--	527,478	444,178	(83,300)	
Guest Relations	992,539	1,000,098	1,033,640	1,091,943	58,303	5.64%
Human Resources	1,970,548	2,014,171	2,220,648	2,382,988	162,340	7.31%
Administration	516,807	502,591	382,610	392,154	9,544	2.49%
Total General Government Functions	7,946,270	8,390,565	8,212,453	8,565,311	352,858	4.30%
Capital Outlay	488,513	374,770	196,600	196,600	--	--
Operating Transfers	29,547	31,244	31,405	31,405	--	--
Contingency	--	--	40,142	68,611	28,469	70.92%
TOTAL EXPENDITURES	\$ 48,708,069	\$ 51,213,995	\$ 53,256,649	\$ 55,413,013	\$ 2,156,364	4.05%

**THREE RIVERS PARK DISTRICT
COMPARISON OF ACTUAL 2025 AND 2026 PRELIMINARY PROPERTY TAX LEVY**

	OPERATING BUDGET		DEBT SERVICE		TOTAL	
	2025	2026	2025	2026	2025	2026
Gross amount required from Property Tax	\$42,382,888	\$44,012,888	\$7,849,022	\$8,639,732	\$50,231,910	\$52,652,620
Divided by collection rate of 98.0% (Operating Budget only)	98%	98%	N/A	N/A	N/A	N/A
Amount required from Property Tax Levy	\$43,247,845	\$44,911,110	\$7,849,022	\$8,639,732	\$51,096,867	\$53,550,842
Percent Increase						4.80%
Less: Fiscal Disparities	(2,930,772)	(2,983,053)	(531,904)	(573,862)	(3,462,676)	(3,556,915)
LOCAL LEVY NEEDED	\$40,317,073	\$41,928,057	\$7,317,118	\$8,065,870	\$47,634,191	\$49,993,927
Value used for levy rate	\$1,928,752,556	\$1,978,607,380	\$1,928,752,556	\$1,978,607,380	\$1,928,752,556	\$1,978,607,380
(x) Net Tax Capacity Rate	0.02091	0.02119	0.00380	0.00408	0.02471	0.02527
LEVY BY HENNEPIN COUNTY	\$40,330,216	\$41,926,690	\$7,329,260	\$8,072,718	\$47,659,476	\$49,999,408

Tax Levy for Operations Limit	
Total Market Value	\$185,771,885,275
Percentage	0.03224%
	59,892,856
2026 Property Tax Levy	44,911,110
Unused Tax Levy Authority	\$14,981,746

**THREE RIVERS PARK DISTRICT
COMPARISON OF 2025 AND PRELIMINARY 2026 PROPERTY TAX AMOUNTS
FOR SELECTED RESIDENTIAL PROPERTIES**

	OPERATING BUDGET		DEBT SERVICE		TOTAL	
	2025	2026	2025	2026	2025	2026
If market value = \$300,000 in 2025	\$300,000	\$308,100	\$300,000	\$308,100	\$300,000	\$308,100
Market Value Exclusion	\$19,550	\$18,821	\$19,550	\$18,821	\$19,550	\$18,821
Tax Capacity @ 1.00%	\$2,805	\$2,893	\$2,805	\$2,893	\$2,805	\$2,893
(x) Net Tax Capacity Rate	0.02091	0.02119	0.00380	0.00408	0.02471	0.02527
Three Rivers Park District Tax	\$58.65	\$61.30	\$10.66	\$11.80	\$69.31	\$73.10
If market value = \$400,000 in 2025	\$400,000	\$410,800	\$400,000	\$410,800	\$400,000	\$410,800
Market Value Exclusion	\$10,550	\$9,578	\$10,550	\$9,578	\$10,550	\$9,578
Tax Capacity @ 1.00%	\$3,895	\$4,013	\$3,895	\$4,013	\$3,895	\$4,013
(x) Net Tax Capacity Rate	0.02091	0.02119	0.00380	0.00408	0.02471	0.02527
Three Rivers Park District Tax	\$81.44	\$85.04	\$14.80	\$16.37	\$96.24	\$101.41
If market value = \$500,000 in 2025	\$500,000	\$513,500	\$500,000	\$513,500	\$500,000	\$513,500
Market Value Exclusion	\$1,550	\$335	\$1,550	\$335	\$1,550	\$335
Tax Capacity @ 1.00%	\$4,985	\$5,132	\$4,985	\$5,132	\$4,985	\$5,132
(x) Net Tax Capacity Rate	0.02091	0.02119	0.00380	0.00408	0.02471	0.02527
Three Rivers Park District Tax	\$104.24	\$108.75	\$18.94	\$20.94	\$123.18	\$129.69

For each example, it is assumed that the market value of the property from 2025 to 2026 will increase by 2.7 which is the increase in valuation for the Park District as a whole.

The Market Value Exclusion is a method used by the state to subsidize residential property taxes by decreasing their taxable value. It is a graduated system providing greater relief for lower valued properties. It is calculated as 40% of a homes value if the home is valued under \$95,000. For properties over \$95,000, the exclusion is \$38,000 minus 9% of the value over \$95,000.

2026 GENERAL FUND OPERATING BUDGET FULL TIME EQUIVALENT POSITIONS

PARK AND TRAIL MAINTENANCE		
Positions	Full-Time Equivalents	
	2025	2026
Director of Maintenance (1)	0.50	0.50
Senior Manager of Parks and Trails Maintenance (1)	1.00	1.00
Park Maintenance Supervisor (6)	6.00	6.00
Golf Maintenance Supervisor (1)	0.20	0.20
Crew Chief (13)	13.00	13.00
Park Technician (20)	17.35	17.35
Park Keeper (16)	15.00	16.00
Park Worker (13)	13.00	13.00
Dam Operations Specialist (1)	1.00	1.00
Farm Operations Specialist (1)	1.00	1.00
Golf Specialist (1)	0.20	0.20
Ski Area Specialist - (1)	1.00	1.00
Senior Project Technician (1)	1.00	1.00
Custodian (14)	13.50	13.50
Administrative Specialist (1)	1.00	1.00
Central Services Coordinator (1)	1.00	1.00
Electric/Building Supervisor (1)	1.00	1.00
Electrician (1)	1.00	1.00
HVAC Specialist - (1)	1.00	1.00
Construction Services Supervisor (1)	1.00	1.00
Carpenter (6)	5.70	5.70
Total – Regular Full Time Equivalent Positions	95.45	96.45
Total – Temporary/Intermittent Hours	64,468	64,468

PUBLIC SAFETY		
Positions	Full-Time Equivalents	
	2025	2026
Director of Public Safety (1)	1.00	1.00
Administrative Assistant (1)	1.00	1.00
Sergeant (3)	3.00	3.00
Police Officers (17)	11.75	11.75
Total – Regular Full Time Equivalent Positions	16.75	16.75
Total – Temporary/Intermittent Hours	0	0

Note: Positions shown are for the General Fund Operating Budget Only. Some positions may be split between the General Fund Operating Budget and other budgets.

**2026 GENERAL FUND OPERATING BUDGET
FULL TIME EQUIVALENT POSITIONS**

DIVISION OF RECREATION, EDUCATION AND NATURAL RESOURCES		
Positions	Full-Time Equivalents	
	2025	2026
Associate Superintendent for Recreation, Education and Natural Resources (1)	1.00	1.00
Golf Operations Supervisor (1)	0.25	0.25
Program and Facility Coordinator (1)	1.00	1.00
Director of Facility Services (1)	1.00	1.00
Park Operations Supervisor (5)	5.00	5.00
Alpine Patrol Supervisor (1)	0.10	0.10
Golf Operations Supervisor (1)	0.20	0.20
Facility Supervisor (6)	5.75	5.75
Shift Leader (2)	0.95	0.95
Lead Facility Attendant (4)	2.30	2.30
Facility Attendant (3)	1.07	1.07
Facility Coordinator (4)	5.60	5.60
Ski School Supervisor (1)	1.00	1.00
Golf Program Supervisor (1)	0.20	0.20
Food Service Supervisor (1)	0.70	0.70
Park Service Supervisor (2)	2.00	2.00
Park Service Assistant (9)	8.30	8.30
Division Office Assistants (3)	1.00	1.00
Recreation Supervisor (1)	1.00	1.00
Recreation Program Specialist (5)	3.90	3.90
Outdoor Recreation Educator (2)	1.30	1.30
Recreation Program Instructor (1)	0.15	0.15
Office Support Assistant (1)	1.00	1.00
Director of Natural Resources Management (1)	1.00	1.00
Senior Manager of Forestry (1)	1.00	1.00
Horticulture Operations Supervisor (1)	1.00	1.00
Garden Operations Specialist (1)	1.00	1.00
Landscape Specialist (1)	1.00	1.00
Nursery Operations Manager (1)	1.00	1.00
Natural Resources Supervisor – Forestry (1)	1.00	1.00
Forestry Operations Specialist (1)	1.00	1.00
Nursery Operations Specialist (1)	1.00	1.00
Propagation Specialist (1)	1.00	1.00
Technicians (4)	4.00	4.00
Forestry Keepers (3)	3.00	3.00
Senior Manager of Wildlife (1)	1.00	1.00
Natural Resources Supervisor – Wildlife (1)	1.00	1.00
Invasive Species Coordinator (1)	1.00	1.00
Wildlife Specialist (3)	3.00	3.00
Senior Manager of Water Resources (1)	1.00	1.00
Water Resources Supervisor (1)	1.00	1.00
Water Resources Specialist (2)	2.00	2.00
Water Resources Technician (1)	1.00	1.00
Office Support Assistant (1)	1.00	1.00

Note: Positions shown are for the General Fund Operating Budget Only.

2026 GENERAL FUND OPERATING BUDGET FULL TIME EQUIVALENT POSITIONS

DIVISION OF RECREATION, EDUCATION AND NATURAL RESOURCES (Continued)		
Positions	Full-Time Equivalents	
	2025	2026
Director of Outdoor Education (1)	1.00	1.00
Program and Facility Coordinator	1.00	0.00
Outdoor Education Supervisor (5)	5.00	5.00
Education Coordinator (1)	1.00	1.00
Interpretive Naturalist (30)	25.95	25.95
Outdoor Education Specialist (1)	0.50	0.50
Naturalist Programmer (7)	1.65	1.65
Environmental Educator (2)	1.70	1.70
Historical Interpreter (2)	1.60	1.60
Recreation Specialist (1)	1.00	1.00
Office Support Assistant (12)	7.10	7.10
Administrative Assistant (1)	1.00	1.00
Facility Supervisor (1)	1.00	1.00
Park Service Assistant (1)	1.00	1.00
Receptionist (3)	0.60	0.60
Food Service Supervisor (1)	0.60	0.60
Silverwood Park Supervisor (1)	1.00	1.00
Facility Supervisor (1)	1.00	1.00
Café Supervisor (1)	0.60	0.60
Lead Barista (5)	3.00	3.00
Art Program Coordinator (1)	1.00	1.00
Art Educator (6)	4.40	4.40
Interpretive Naturalist (2)	1.50	1.50
Event Host (1)	0.60	0.60
Office Support Assistant (1)	1.00	1.00
Gale Woods Farm Supervisor (1)	1.00	1.00
Farm Program Coordinator (1)	1.00	1.00
Farm Educator (9)	5.45	5.45
Historical Interpreter (1)	1.00	1.00
Garden Operations Coordinator (1)	0.80	0.80
Office Support Assistant (3)	2.15	2.15
Total - Regular Full Time Equivalent Positions	150.97	149.97
Total - Temporary/Intermittent Hours	164,203	164,319

Division of Administration		
Positions	Full-Time Equivalents	
	2025	2026
Commissioners (7)		
Superintendent (1)	1.00	1.00
Executive Assistant (1)	1.00	1.00
Legal Counsel (1)	0.75	0.75
Project Coordinator with Duties to be Assigned (1)	0.00	1.00
Total - Regular Full Time Equivalent Positions	2.75	3.75
Total - Temporary/Intermittent Hours	0.00	0.00

**2026 GENERAL FUND OPERATING BUDGET
FULL TIME EQUIVALENT POSITIONS**

DIVISION OF PARK DESIGN AND PLANNING		
Positions	Full-Time Equivalents	
	2025	2026
Associate Superintendent for Design, Planning and IT (1)	1.00	1.00
Director of Design (1)	1.00	1.00
Senior Manager of Engineering (1)	1.00	1.00
Project Manager (2)	2.00	2.00
Senior Engineering Technician (1)	1.00	1.00
Director of Planning (1)	1.00	1.00
Principal Planner (1)	1.00	1.00
Associate Planner (1)	0.50	0.50
Landscape Architect (1)	1.00	1.00
Senior Manager of Regional Trails (1)	1.00	1.00
Senior Manager of Research (1)	1.00	1.00
Research and Evaluation Analyst (1)	1.00	1.00
Planning and Research Coordinator (1)	1.00	1.00
Director of Information Technology (1)	1.00	1.00
Senior Manager of Technology Infrastructure (1)	1.00	1.00
IT Network Administrator (1)	1.00	1.00
Senior Manager of GIS/ Business Applications (1)	1.00	1.00
GIS Technician (2)	2.60	2.60
Enterprise Applications Administrator (2)	2.00	2.00
IT Support Analyst (2)	2.00	2.00
IT Support Technician (2)	2.00	2.00
Office Support Assistant (1)	0.50	0.50
Total – Regular Full Time Equivalent Positions	26.60	26.60
Total – Temporary/Intermittent Hours	3,812	4,112
GENERAL GOVERNMENT FUNCTIONS		
Positions	Full-Time Equivalents	
	2025	2026
Chief Financial Officer (1)	1.00	1.00
Finance Manager (1)	1.00	1.00
Accountant II (1)	1.00	1.00
Accountant I (2)	2.00	2.00
Treasury Manager (1)	1.00	1.00
Accountant III (1)	1.00	1.00
Accountant II (1)	1.00	1.00
Accountant I (1)	1.00	1.00
Accountant I - Insurance (1)	1.00	1.00
Records Management Technician (1)	1.00	1.00

Note: Positions shown are for the General Fund Operating Budget Only. Some positions may be split between the General Fund Operating Budget and other budgets.

2026 GENERAL FUND OPERATING BUDGET FULL TIME EQUIVALENT POSITIONS

GENERAL GOVERNMENT FUNCTIONS - Continued		
Positions	Full-Time Equivalents	
	2025	2026
Director of Marketing and Community Engagement (1)	1.00	1.00
Media and Intergovernmental Relations Specialist (1)	1.00	1.00
Communications Manager (1)	1.00	1.00
Marketing Coordinator (1)	1.00	1.00
Senior Graphic Designer (2)	2.00	2.00
Photo/Video Media Specialist (1)	1.00	1.00
Marketing Specialist (1)	1.00	1.00
Web Coordinator (1)	1.00	1.00
Digital Marketing Coordinator (1)	1.00	1.00
Media Relations Specialist (1)	1.00	1.00
Community Engagement Supervisor (1)	1.00	1.00
Community Engagement Coordinator (3)	3.00	3.00
Community and Cultural Liaison (5)	1.40	1.40
Community Engagement Programmer (1)	0.70	0.70
Volunteer and Donor Relations Supervisor (1)	1.00	1.00
Volunteer Resources Coordinator (2)	2.00	2.00
Office Support Assistant (1)	2.00	1.00
Guest Services/Events Manager (1)	1.00	1.00
Guest Services Sales and Event Specialist (1)	1.00	1.00
Guest Services Representative (5)	3.80	3.80
Event and Sponsorship Coordinator (1)	1.00	1.00
Event Specialist (2)	2.00	2.00
Office Support Assistant (1)	1.00	1.00
Director of Human Resources (1)	1.00	1.00
Human Resources Manager	1.00	0.00
Human Resources Generalist (1)	1.00	1.00
Human Resources Partner (3)	3.00	3.00
Payroll and Benefits Coordinator (1)	1.00	1.00
Organizational Development Manager (1)	1.00	1.00
Total – Regular Full Time Equivalent Positions	50.90	48.90
Total – Temporary/Intermittent Hours	1,798	1,798

TOTAL GENERAL FUND 2026 OPERATING BUDGET		
Positions	Full-Time Equivalents	
	2025	2026
Total – Regular Full Time Equivalent Positions	343.87	342.42
Total – Temporary/Intermittent Hours	234,280	234,697



ThreeRivers

PARK DISTRICT