



# 2026 PROPOSED BUDGETS RECREATIONAL FACILITY ENTERPRISE FUNDS

The following fund budget requests will be on consent at the December 15, 2025, Council meeting for the Council's approval. These documents will also be posted on the City's budget web page [www.blm.mn/budget](http://www.blm.mn/budget).

**Enterprise Funds** - Enterprise funds are used to account for and report activities that are financed and operated in a manner similar to businesses, where the costs of providing goods or services to the public are recovered in part through user fees and charges.

- **Fund 6400 – Golf**
- **Fund 6450 – Bloomington Ice Garden**
- **Fund 6500 – Center for the Arts**
- **Fund 6550 – Aquatics**

## Fund 6400, Golf

Dwan Golf Course is an award-winning 18-hole regulation course that hosts a wide range of weekly leagues and groups. It offers multiple tee options, including a shorter fourth tee for juniors, seniors, and novice players. Beginning in 2025, Dwan is able to cover its operating expenses without property tax support. In February 2024, the Bloomington City Council conveyed the Hyland Greens Golf Course property to the Three Rivers Park District, with a conservation easement established to permanently preserve it as public recreation or open space.

### Golf 2026 Budget Request

	2024 Actual	2025 Budget	2026 Budget	\$ from 2025	% from 2025
<b>Revenues</b>					
Property Taxes					0.00%
Internal Revenue from other Departments				-	0.00%
Program Income	2,256,837	2,021,365	2,121,759	100,394	4.97%
Permits and Licenses				-	0.00%
Intergovernmental				-	0.00%
Interest Income	49,449	1,000	1,000	-	0.00%
Other Revenues	(55)	-	-	-	0.00%
Transfers from Other Funds				-	0.00%
<b>Total Revenues</b>	<b>2,306,231</b>	<b>2,022,365</b>	<b>2,122,759</b>	<b>100,394</b>	<b>4.96%</b>
<b>Expenditures</b>					
Salaries and Benefits	1,238,329	1,225,551	1,285,837	60,286	4.92%
Materials, Supplies, & Services	491,931	849,907	547,511	(302,396)	-35.58%
Internal Charges	252,630	284,400	314,505	30,105	10.59%
Capital Outlay	59,781	90,000	147,357	57,357	63.73%
Transfer to Other Funds				-	0.00%
<b>Total Expenditures</b>	<b>\$ 2,042,672</b>	<b>\$ 2,449,858</b>	<b>\$ 2,295,210</b>	<b>\$ (154,648)</b>	<b>-6.31%</b>
Less Expenses Charged to Other Funds	-	-	-	-	0.00%
<b>Net Total Expenditures</b>	<b>\$ 2,042,672</b>	<b>\$ 2,449,858</b>	<b>\$ 2,295,210</b>	<b>\$ (154,648)</b>	<b>-6.31%</b>
<b>Revenues less Expenditures</b>	<b>\$ 263,559</b>	<b>\$ (427,493)</b>	<b>\$ (172,451)</b>	<b>\$ 255,042</b>	<b>-59.66%</b>

GOLF - FUND 6400								
	2023	2024	2025	2026	2027	2028	2029	2030
	ACTUAL	ACTUAL	ESTIMATED	REQUEST BUDGET	PROJECTED	PROJECTED	PROJECTED	PROJECTED
<b>REVENUE S:</b>								
DWAN GOLF COURSE REVENUES	2,144,867	2,256,782	2,021,365	2,121,759	2,191,777	2,264,106	2,338,821	2,416,002
PROPERTY TAX	161,343	105,565						
INTEREST	35,910	49,449	25,000	1,000	1,000	1,000	1,000	1,000
<b>TOTAL REVENUES</b>	<b>2,342,120</b>	<b>2,411,796</b>	<b>2,046,365</b>	<b>2,122,759</b>	<b>2,192,777</b>	<b>2,265,106</b>	<b>2,339,821</b>	<b>2,417,002</b>
<b>EXPENSES:</b>								
SALARIES AND BENEFITS	1,142,764	1,238,329	1,225,551	1,285,837	1,324,412	1,364,144	1,405,068	1,447,220
MATERIALS AND SUPPLIES	490,171	491,931	531,481	547,511	552,986	558,516	564,101	569,742
INTERNAL CHARGES	236,984	252,630	284,400	314,505	323,940	333,658	343,668	353,978
CAPITAL	127,470	59,781	161,947	147,357	96,991	100,000	97,000	223,000
<b>TOTAL EXPENSES</b>	<b>1,997,389</b>	<b>2,042,671</b>	<b>2,203,379</b>	<b>2,295,210</b>	<b>2,298,329</b>	<b>2,356,318</b>	<b>2,409,838</b>	<b>2,593,941</b>
<b>NET GAIN (LOSS)</b>	<b>344,731</b>	<b>369,125</b>	<b>(157,014)</b>	<b>(172,451)</b>	<b>(105,552)</b>	<b>(91,213)</b>	<b>(70,016)</b>	<b>(176,938)</b>
	170%	192%	173%	158%	141%	128%	99%	94%
<b>WORKING CAPITAL BALANCE TOTAL</b>	<b>1,072,059</b>	<b>1,441,184</b>	<b>1,284,170</b>	<b>1,111,719</b>	<b>1,006,167</b>	<b>914,955</b>	<b>844,938</b>	<b>668,000</b>
<b>WORKING CAPITAL GOAL:</b>	<b>631,781</b>	<b>749,947</b>	<b>740,357</b>	<b>702,991</b>	<b>713,000</b>	<b>717,000</b>	<b>851,000</b>	<b>711,000</b>

## Fund 6450, Bloomington Ice Garden (BIG)

The Ice Garden Enterprise Fund accounts for the operations of the Bloomington Ice Garden, or "BIG," a premier 126,000-square-foot facility that rents over 10,000 hours of ice annually and welcomes hundreds of thousands of visitors each year. BIG hosts a wide range of hockey and figure skating events, including local, state, and regional competitions, and features three rinks with a total seating capacity of 2,500, a dry land training area, and spaces used for 20–25 special events annually. Programs include public skating, open hockey, Pro's Ice, family-friendly activities, facility rentals, concession services, and skating lessons for youth and adults taught by professionally trained instructors. The 2025 budget year was distinctive due to the major Bloomington local sales tax-funded renovation of the facility, which has since been completed, with BIG reopening in fall 2025. The 2026 budget continues to include property tax support for operations; however, based on current revenue projections and post-renovation performance trends, the City anticipates being able to discontinue property tax support for operations in 2027 and beyond.

### Bloomington Ice Garden 2026 Budget Request

	2024 Actual	2025 Budget	2026 Budget	\$ from 2025	% from 2025
<b>Revenues</b>					
Property Taxes - Operations	\$ 125,000	\$ 200,000	\$ 200,000	\$ -	0.00%
Property Taxes - Debt Service	\$ 199,630	\$ 198,432	\$ 197,241	\$ (1,191)	-0.60%
Internal Revenue from other Departments	-	-	-	-	0.00%
Program Income	2,230,713	1,144,500	2,400,000	1,255,500	109.70%
Permits and Licenses	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Interest Income	9,299	1,000	1,000	-	0.00%
Other Revenues	48,067	-	32,000	32,000	0.00%
Transfers from Other Funds	-	-	-	-	0.00%
<b>Total Revenues</b>	<b>2,612,710</b>	<b>1,543,932</b>	<b>2,830,241</b>	<b>1,286,309</b>	<b>83.31%</b>
<b>Expenditures</b>					
Salaries and Benefits	997,760	902,408	1,212,081	309,673	34.32%
Materials, Supplies, & Services	821,527	592,650	711,250	118,600	20.01%
Internal Charges	214,652	260,780	293,365	32,585	12.50%
Capital Outlay	132,951	11,500	12,000	500	4.35%
Debt Service	195,743	191,926	191,475	(451)	-0.23%
Transfer to Other Funds	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 2,362,632</b>	<b>\$ 1,959,264</b>	<b>\$ 2,420,171</b>	<b>\$ 460,907</b>	<b>23.52%</b>
Less Expenses Charged to Other Funds	-	-	-	-	0.00%
<b>Net Total Expenditures</b>	<b>\$ 2,362,632</b>	<b>\$ 1,959,264</b>	<b>\$ 2,420,171</b>	<b>\$ 460,907</b>	<b>23.52%</b>
<b>Revenues less Expenditures</b>	<b>\$ 250,078</b>	<b>\$ (415,332)</b>	<b>\$ 410,070</b>	<b>\$ 825,402</b>	<b>-198.73%</b>

#### ICE GARDEN - FUND 6450

	2023	2024	2025	2026	2027	2028	2029	2030
DESCRIPTION	ACTUAL	ACTUAL	ESTIMATED	BUDGET REQUEST	PROJECTED	PROJECTED	PROJECTED	PROJECTED
<b>REVENUES:</b>								
PROPERTY TAX FOR DEBT SERVICE	200,835	199,630	198,432	197,241	196,058	194,882	193,712	
PROPERTY TAX FOR OPERATIONS	125,000	125,000	200,000	200,000				2,597,837
ICE RENTALS / SKATING/ CONCESSIONS	2,072,991	2,230,713	1,144,500	2,400,000	2,448,000	2,496,960	2,546,899	
OTHER REVENUE	218	48,067		32,000	32,800	33,600	34,500	35,400
LOCAL GRANTS								
INTEREST	9,332	9,299	8,000	1,000	1,000	1,000	1,000	1,000
<b>TOTAL REVENUES</b>	<b>2,408,376</b>	<b>2,612,709</b>	<b>1,550,932</b>	<b>2,830,241</b>	<b>2,677,858</b>	<b>2,726,442</b>	<b>2,776,111</b>	<b>2,634,237</b>
<b>EXPENSES:</b>								
SALARIES & BENEFITS	944,676	997,760	902,408	1,212,081	1,248,444	1,285,897	1,324,474	1,364,208
MATERIALS, SUPPLIES, & SERVICES	780,289	821,527	592,650	711,250	732,588	754,565	777,202	800,518
INTERNAL CHARGES	196,573	214,652	260,780	293,365	302,166	311,231	320,568	330,185
CAPITAL OUTLAY	231,846	132,951	11,500	12,000	15,000	215,000	15,000	167,000
DEBT SERVICE FOR 2019 ICE GARDEN CAPITAL IMPROVEMENTS	191,926	195,743	191,926	191,475	192,068	192,425	187,610	187,590
<b>TOTAL EXPENSES</b>	<b>2,345,310</b>	<b>2,362,633</b>	<b>1,959,264</b>	<b>2,420,171</b>	<b>2,490,265</b>	<b>2,759,118</b>	<b>2,624,854</b>	<b>2,849,501</b>
<b>NET GAIN (LOSS)</b>	<b>63,066</b>	<b>250,076</b>	<b>(408,332)</b>	<b>410,070</b>	<b>187,593</b>	<b>(32,677)</b>	<b>151,258</b>	<b>(215,264)</b>
	106%	168%	70%	161%	204%	191%	222%	167%
<b>WORKING CAPITAL BALANCE</b>	<b>385,346</b>	<b>635,422</b>	<b>227,090</b>	<b>637,159</b>	<b>824,753</b>	<b>792,076</b>	<b>943,334</b>	<b>728,070</b>
<b>WORKING CAPITAL GOAL</b>	<b>362,494</b>	<b>378,215</b>	<b>324,176</b>	<b>395,555</b>	<b>405,172</b>	<b>415,077</b>	<b>425,279</b>	<b>435,788</b>

## Fund 6500, Bloomington Center for the Arts (BCA)

The Bloomington Center for the Arts (BCA) provides high-quality arts and cultural experiences for residents, patrons, and participants. BCA serves a diverse range of constituents and community events, and is home to seven independently operated nonprofit arts organization tenants. It also houses civic engagement programs, hosts large-scale City and community festivals, supports City departmental use as an extension of Civic Plaza, operates community arts education programs, and offers a variety of rentable spaces for City and private functions. The BCA's art galleries, rehearsal and classroom spaces, and performance venues such as the Schneider and Black Box Theaters support more than 150 events and performances annually, making it a vibrant hub for arts and cultural engagement. An operational study currently underway will help shape future changes to BCA's operations and budget, with the goal of increasing revenue and reducing tax support.

### Bloomington Center for the Arts 2026 Budget Request

	2024 Actual	2025 Budget	2026 Budget	\$ from 2025	% from 2025
<b>Revenues</b>					
Property Taxes	\$ 1,000,000	\$ 1,500,000	\$ 1,500,000	\$ -	0.00%
Internal Revenue from other Departments				-	0.00%
Program Income	306,122	325,000	330,000	5,000	1.54%
Permits and Licenses				-	0.00%
Intergovernmental				-	0.00%
Interest Income	51,151	10,000	10,000	-	0.00%
Other Revenues	550	-	-	-	0.00%
Transfers from Other Funds	-	-	-	-	0.00%
<b>Total Revenues</b>	<b>1,357,822</b>	<b>1,835,000</b>	<b>1,840,000</b>	<b>5,000</b>	<b>0.27%</b>
<b>Expenditures</b>					
Salaries and Benefits	300,827	547,351	596,983	49,632	9.07%
Materials, Supplies, & Services	468,966	497,024	497,024	-	0.00%
Internal Charges	499,566	548,511	606,799	58,288	10.63%
Capital Outlay	184,804	128,000	150,000	22,000	17.19%
Transfer to Other Funds				-	0.00%
<b>Total Expenditures</b>	<b>\$ 1,454,163</b>	<b>\$ 1,720,886</b>	<b>\$ 1,850,806</b>	<b>\$ 129,920</b>	<b>7.55%</b>
Less Expenses Charged to Other Funds	-	-	-	-	0.00%
<b>Net Total Expenditures</b>	<b>\$ 1,454,163</b>	<b>\$ 1,720,886</b>	<b>\$ 1,850,806</b>	<b>\$ 129,920</b>	<b>7.55%</b>
<b>Revenues less Expenditures</b>	<b>\$ (96,341)</b>	<b>\$ 114,114</b>	<b>\$ (10,806)</b>	<b>\$ (124,920)</b>	<b>-109.47%</b>

#### CENTER FOR THE ARTS - FUND 6500

	2023	2024	2025	2026	2027	2028	2029	2030
DESCRIPTION	ACTUAL	ACTUAL	ESTIMATED	BUDGET REQUEST	PROJECTED	PROJECTED	PROJECTED	PROJECTED
<b>REVENUES:</b>								
PROPERTY TAX	1,000,000	1,000,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
CUSTOMER REVENUE	234,181	306,122	325,000	330,000	339,900	350,097	360,600	371,418
INTEREST	60,328	51,151	18,000	10,000	10,000	10,000	10,000	10,000
ENDOWMENT TRANSFER								
STRATEGIC PRIORITIES \$ FOR ARTISTRY	250,000							
OTHER REVENUE		550	178,181					
<b>TOTAL REVENUES</b>	<b>1,544,509</b>	<b>1,357,823</b>	<b>2,021,181</b>	<b>1,840,000</b>	<b>1,849,900</b>	<b>1,860,097</b>	<b>1,870,600</b>	<b>1,881,418</b>
<b>EXPENSES:</b>								
SALARIES & BENEFITS	239,171	300,827	547,351	596,983	608,923	621,101	633,523	646,194
MATERIALS, SUPPLIES, & SERVICES	185,586	224,439	278,024	275,024	280,524	286,135	291,858	297,695
FACILITIES INTERNAL CHARGES	403,994	415,872	445,207	467,467	476,816	486,353	496,080	506,001
OTHER INTERNAL CHARGES	79,210	83,694	103,304	139,332	142,119	144,961	147,860	150,817
CAPITAL OUTLAY	143,674	184,804	200,000	150,000	170,000	235,000	350,000	25,000
CULTURAL ARTS GRANTS	154,393	244,528	247,079	222,000	224,220	226,462	228,727	231,014
ADDITIONAL ARTISTRY SUPPORT	250,000							
<b>TOTAL EXPENSES</b>	<b>1,456,028</b>	<b>1,454,163</b>	<b>1,820,965</b>	<b>1,850,806</b>	<b>1,902,602</b>	<b>2,000,012</b>	<b>2,148,048</b>	<b>1,856,721</b>
<b>NET GAIN (LOSS)</b>	<b>88,481</b>	<b>(96,340)</b>	<b>200,216</b>	<b>(10,806)</b>	<b>(52,702)</b>	<b>(139,915)</b>	<b>(277,448)</b>	<b>24,696</b>
	<b>128%</b>	<b>162%</b>	<b>135%</b>	<b>140%</b>	<b>128%</b>	<b>100%</b>	<b>77%</b>	<b>108%</b>
<b>WORKING CAPITAL BALANCE</b>	<b>1,370,122</b>	<b>1,273,782</b>	<b>1,473,998</b>	<b>1,463,192</b>	<b>1,410,489</b>	<b>1,270,574</b>	<b>993,126</b>	<b>1,017,823</b>
<b>WORKING CAPITAL GOAL</b>	<b>1,070,102</b>	<b>788,233</b>	<b>1,093,688</b>	<b>1,042,821</b>	<b>1,105,677</b>	<b>1,268,790</b>	<b>1,282,166</b>	<b>945,810</b>

## Fund 6550, Aquatics

The Aquatics Enterprise Fund includes the Bloomington Family Aquatic Center and the Cedarcrest Splash Pad. Bush Lake Beach and its operations were previously part of this fund but transitioned when the City partnered with Three Rivers Park District for operations and maintenance in regional parks. The Bloomington Family Aquatic Center features an eight-lane, 50-meter lap pool with zero-depth entry, which includes three tot slides and water play features. Its diving well offers a one-meter diving board, a climbing wall, and a drop slide, and the facility also includes two looping water slides and a concessions operation. The 2026 budget request reflects little to no change. The Aquatic Center experienced an unfortunate closure in 2025 but is working through an insurance claim and may potentially recapture lost revenue. Full season passes were refunded, and the year ended better than projected because revenue typically decreases later in the season while expenses remain steady. The fund is still holding all capital expenditures per City Council direction. A major facility remodel is anticipated in 2030, likely funded with Charter Bonds.

### Aquatics Fund 2026 Budget Request

	2024 Actual	2025 Budget	2026 Budget	\$ from 2025	% from 2025
<b>Revenues</b>					
Property Taxes	\$ 335,000	\$ 335,000	\$ 335,000	\$ -	0.00%
Internal Revenue from other Departments				-	0.00%
Program Income	319,235	265,000	265,000	-	0.00%
Permits and Licenses				-	0.00%
Intergovernmental	30,000	-	-	-	0.00%
Interest Income	30,861	6,000	6,000	-	0.00%
Other Revenues	(74)	-	-	-	0.00%
Transfers from Other Funds	-	-	-	-	0.00%
<b>Total Revenues</b>	<b>715,022</b>	<b>606,000</b>	<b>606,000</b>	<b>-</b>	<b>0.00%</b>
<b>Expenditures</b>					
Salaries and Benefits	477,121	444,487	554,181	109,694	24.68%
Materials, Supplies, & Services	48,720	33,100	33,100	-	0.00%
Internal Charges	241,680	268,617	283,424	14,807	5.51%
Capital Outlay	57,317	75,000	50,000	(25,000)	-33.33%
Transfer to Other Funds				-	0.00%
<b>Total Expenditures</b>	<b>\$ 824,838</b>	<b>\$ 821,204</b>	<b>\$ 920,705</b>	<b>\$ 99,501</b>	<b>12.12%</b>
Less Expenses Charged to Other Funds	-	-	-	-	0.00%
<b>Net Total Expenditures</b>	<b>\$ 824,838</b>	<b>\$ 821,204</b>	<b>\$ 920,705</b>	<b>\$ 99,501</b>	<b>12.12%</b>
<b>Revenues less Expenditures</b>	<b>\$ (109,815)</b>	<b>\$ (215,204)</b>	<b>\$ (314,705)</b>	<b>\$ (99,501)</b>	<b>46.24%</b>

AQUATICS - FUND 6550								
AQUATICS - FUND 6550	2023	2024	2025	2026	2027	2028	2029	2030
DESCRIPTION	ACTUAL	ACTUAL	ESTIMATED	BUDGET REQUEST	PROJECTED	PROJECTED	PROJECTED	PROJECTED
<b>REVENUES:</b>								
PROPERTY TAXES	465,000	500,000	335,000	335,000	500,000	500,000	500,000	600,000
CUSTOMER REVENUE - POOL	315,497	319,235	120,326	265,000	274,275	282,503	290,978	299,708
CUSTOMER REVENUE - BEACH	71,063	82,602	-	-	-	-	-	-
INTERGOVERNMENTAL REVENUE	67,137	51,753	85,833	-	-	-	-	-
INTERFUND TRANSFERS	-	-	-	-	-	-	-	-
INTEREST	41,668	30,787	6,000	6,000	6,000	6,000	6,000	6,000
<b>TOTAL REVENUES</b>	<b>960,365</b>	<b>984,377</b>	<b>547,159</b>	<b>606,000</b>	<b>780,275</b>	<b>788,503</b>	<b>796,978</b>	<b>905,708</b>
<b>EXPENSES:</b>								
SALARIES AND BENEFITS	468,046	491,963	334,234	554,181	485,806	500,380	515,392	530,853
MATERIALS, SUPPLIES, AND SERVICES	53,834	51,737	33,100	33,100	33,762	34,437	35,126	35,829
INTERNAL CHARGES	372,990	379,789	268,617	283,424	291,927	300,685	309,705	318,996
POOL TRANSFER TO FACILITIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY - POOL	164,951	57,317	12,125	50,000	25,000	25,000	25,000	25,000
CAPITAL OUTLAY - BEACH	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>1,059,821</b>	<b>980,806</b>	<b>648,076</b>	<b>920,705</b>	<b>836,495</b>	<b>860,502</b>	<b>885,223</b>	<b>910,678</b>
<b>TOTAL GAIN (LOSS)</b>	<b>(99,456)</b>	<b>3,571</b>	<b>(100,917)</b>	<b>(314,705)</b>	<b>(56,220)</b>	<b>(71,999)</b>	<b>(88,244)</b>	<b>(4,970)</b>
	270%	315%	355%	169%	140%	106%	64%	61%
<b>TOTAL WORKING CAPITAL BALANCE</b>	<b>771,610</b>	<b>775,181</b>	<b>674,264</b>	<b>359,560</b>	<b>303,340</b>	<b>231,341</b>	<b>143,097</b>	<b>138,127</b>
<b>TOTAL WORKING CAPITAL GOAL</b>	<b>286,170</b>	<b>246,071</b>	<b>190,109</b>	<b>213,333</b>	<b>216,425</b>	<b>219,168</b>	<b>221,993</b>	<b>224,903</b>