



MOVING 
BLOOMINGTON
Forward
creating our shared future



2024 Budget in Brief

City of Bloomington

City Council

Mayor



Tim Busse

Term Expires Jan. 2028

Council Members



Jenna Carter
At Large

Term Expires Jan. 2028



Chao Moua
At Large

Term Expires Jan. 2026



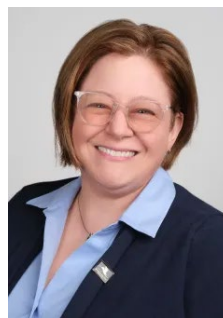
Dwayne Lowman
District I

Term Expires Jan. 2026



Shawn Nelson
District II

Term Expires Jan. 2026



Lona Dallessandro
District III

Term Expires Jan. 2028



Victor Rivas
District IV

Term Expires Jan. 2028

Housing and Redevelopment Authority

Chairperson

Victoria Hoogheem

Commissioners

Jenna Carter
Blake Doblinger
Samiira Isse
Chao Moua
Jennifer Mueller
Rod Wooten

Port Authority

President Bob Erickson

Commissioners Tim Busse
Cynthia Hunt
Tim Keller
Rob Lunz
Shawn Nelson
Steve Peterson

Executive Leadership Team

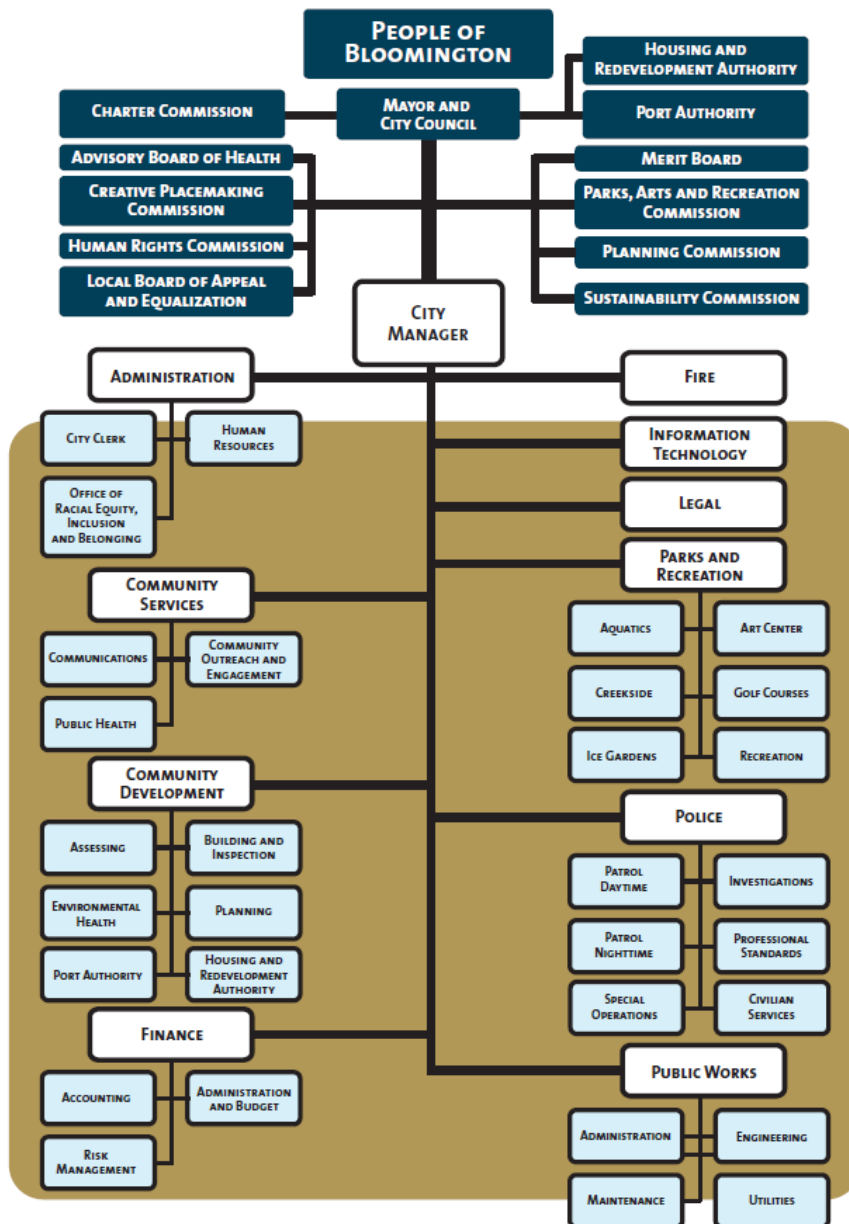
City Manager	James D. Verbrugge Michael Sable	Assistant City Manager
Department Heads	Karla Henderson, Director Diann Kirby, Director Lori Economy-Scholler, CFO Ulysses Seal, Fire Chief Amy Cheney, CIO Melissa Manderschied, Legal Ann Kattreh, Director Booker T Hodges, Police Chief Karl Keel, Director Faith Jackson, Chief Equity Officer Aarica Coleman, Administrator Holly Masek, Administrator	Community Development Community Services Finance Fire Information Technology City Attorney Parks and Recreation Police Public Works Office of Racial Equity, Inclusion, and Belonging Housing & Redev. Authority Port Authority

Organization Structure and Chart

A home rule charter was adopted in November 1960. The City is a Council-Manager form of municipal government. The City Council, which includes an elected mayor and six other elected Councilmembers, exercises the legislative power of the City of Bloomington and determines all City policies. The Mayor and two members are elected at large, the rest are elected by district.

The City Council appoints a professional City manager, who is responsible to the Council for the administration of all City business. The Council also appoints people to advisory boards and commissions.

Activities are managed through ten departments, each with a department head appointed by and reporting to the City Manager. Within each department are divisions managed by division managers who report to the department heads. Cross-functional teams study, prioritize and implement projects throughout the year.



Community Profile

Bloomington, Minnesota is a dynamic urban center in the Twin Cities metro area and a vibrant community for both residents and businesses.



[This two minute video](#) describes just some of the wonderful features about Bloomington.

Bloomington, the fourth largest city in Minnesota, is a dynamic urban center with more than 90,000 residents and 3,500 businesses. Bloomington has a strong employment market, with two jobs for every city resident in the workforce. The city is one of the key drivers of the Minneapolis - St. Paul regional economy with industries including healthcare, hospitality, technology, and manufacturing. Home to Mall of America, Bloomington is also a major tourist destination for the upper Midwest.

The City has achieved 99 percent of its original development capacity. To provide visual and physical relief from continuous urban development, one-third of the city is designated for public parks and conservation. Bloomington is also home to award-winning schools and colleges. Significant redevelopment is occurring in Bloomington's South Loop District, an urban center at the crossroads of the metro area's transportation network.

City of Bloomington Strategic Plan

Bloomington. Tomorrow. Together

In 2021, the City embarked on a new strategic planning effort, one that involved the community in planning Bloomington's future. The initiative *Bloomington. Tomorrow. Together.* engaged residents in helping the City Council design a new strategic plan. City staff worked in partnership with members of the community at every stage of the process, from community cafes and surveys to understand Bloomington's strengths and challenges; through creation of a mission statement and strategic objectives by a core planning team; to identifying strategies and measurements for success by action and measurement teams.

The difference between this and previous strategic planning processes was that the community was involved in nearly every step of the process. As a result, the community's voice is reflected in the final product. The *Bloomington. Tomorrow. Together.* strategic plan was adopted by the City Council on April 25, 2022. The plan will guide the City's work through 2027.

Our Mission

Our mission is to cultivate an enduring and remarkable community where people want to be.

Our Core Values – We believe that...

- The community thrives when its members share responsibility for its well-being.
- Transformation will come through collective courage and the willingness to take risks.
- When diversity is embraced, the community is strengthened.
- Everyone benefits when there is equitable access to opportunity.
- Safety and security are critical components of a resilient and healthy community.

Our Strategic Objectives – By 2030...

1. Our community members will feel connected to their neighbors, welcomed, and valued by the community as a whole.
2. The City of Bloomington will achieve significant improvement in the indices measuring the community's environmental and individual health.
3. The City of Bloomington will achieve significant improvement in indices measuring equitable economic growth.

Our Strategies – What we will do

1. Build trusting relationships that acknowledge diversity so that we are able to embody our core values, live our mission and achieve our strategic goals.
2. Do what is necessary so that all of the community can understand, support and actively contribute to the achievement of the mission and strategic objectives.
3. Identify and align efforts across organizations in the community to leverage, develop and maximize assets to achieve mutually beneficial outcomes.

Measurement Results

- We will develop a measurement system and report by the end of 2022.
- The City will have a community-involved process for measuring the strategic plan

Strategy 1 Results

- The City's internal culture is consistent with core values.
- The City uses a model to support neighborhood identity, placemaking, connection, history, and culture.
- The City utilizes a comprehensive plan for addressing issues of safety and security.
- City regulations have been revised to increase flexibility and support for community gathering places, including small businesses, community organizations and City spaces.
- City staff are skilled, empowered and expected to build and maintain authentic relationships with community members.
- Issues of injustice for historically marginalized communities are acknowledged and addressed in Bloomington.
- The City expanded its Creative Placemaking program across Bloomington.
- The City has a model for a centralized gathering space that is welcoming, unique, dynamic and celebrates Bloomington's diversity.

Strategy 2 Results

- A network of diverse and trusted community partners has been established to share relevant information.
- We have identified what is missing in our approaches of communicating with our community.
- Barriers to participation are identified and removed.
- The community has a better understanding of how the strategic objectives will affect them and why they should care.
- Community members are increasingly motivated to actively contribute.
- Community members increasingly take advantage of opportunities to actively contribute.

Strategy 3 Results

- We have established and piloted a community asset mapping model for cataloging key services, benefits and resources to identify strengths and gaps relating to Bloomington's strategic objectives.
- We have established partnerships with organizations to connect residents and businesses with relevant resources.
- The community asset map is used by the public and partners to access and align resources.

We will not:

- Add any program, project, policy, or service that is not consistent with our core values and aligned to our mission.
- Allow past practices to interfere with the consideration of new ideas.

Dashboard

In 2023, the City launched a [Strategic Plan Dashboard](#) that demonstrates progress across the three priority areas. We will continuously monitor and measure to see how we are progressing toward accomplishment of these objectives.

Strategic Priorities



A connected, welcoming community

1. More connected neighbors
2. More welcomed by city
3. More valued community



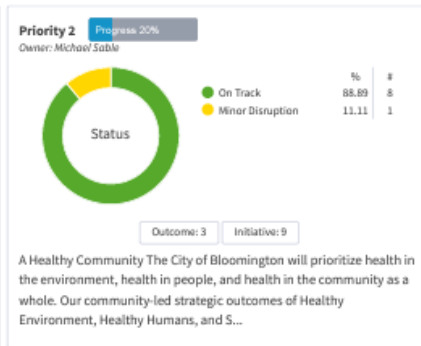
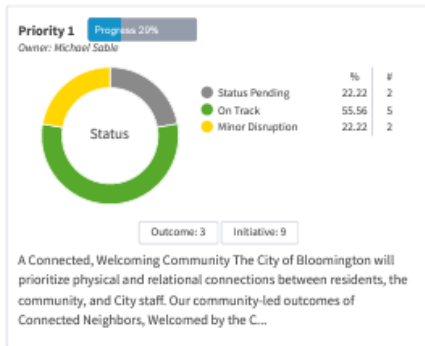
A healthy community

1. Improved environment
2. Improved human health
3. Improved safety/security



A community with equitable economic growth

1. More equitably distributed
2. Expanded business diversity
3. More equitable job growth



Key changes in the 2024 budget

Engaging the community

This year, Finance staff and other City employees engaged community members more creatively than ever before. Staff went out and about and engaged with residents at 13 different community events, nearly twice as many as 2023. From farmers markets to concerts in the park, Finance staff brought an interactive game to learn more about what was important to residents when it came to the budget and City services. The Mayor and Council discussed the budget during eight different Council meetings. The National Community Survey™ also addressed budget topics. Based on that feedback, the community engagement and thoughtful Council discussions, the 2024 budget reflects the community’s priorities.



2024 budget and property tax levy reflect community’s priority of public safety

On December 4, the City Council approved the 2024 property tax levy of \$80,484,270—a 7.97% increase over 2023. The levy will fund 69% of the City’s 2024 general fund budget.

Most property taxes support core public safety services including police and fire, and other essential core services such as public works. The amount of budget directed to strategic initiatives for sustainability, community outreach and engagement and racial equity accounts for only 2% of the overall General Fund budget.

In Minnesota, local governments set a total property tax dollar amount instead of a tax rate as is done in some other states. Following state law, this is prorated to each property based on its value. With this property tax levy, the City’s share of 2024 total residential property

taxes is 33 cents out of every tax dollar paid. The remaining amount goes to the county, school district and other taxing districts.

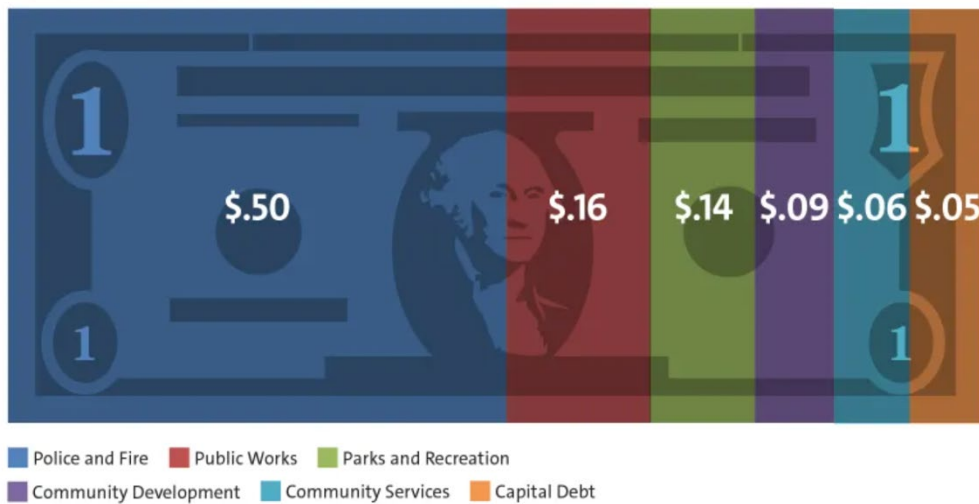
The monthly cost of tax-supported services for the owner of a \$361,800 median-valued home is \$118.60 for 2024, an increase from the 2023 monthly cost of \$111.09.

“These annual budget discussions are clearly the most important discussions we have as a City,” Mayor Tim Busse said. “I can say without hesitation that City staff and the City Council take very seriously the responsibility we have regarding taxing decisions and how taxpayer money is spent.”

The 2024 City property tax dollar

Most property taxes support core services, including police, fire and public works. For every dollar of City taxes paid, 50 cents go toward police and fire, 16 cents go toward public works, 14 cents go to parks and recreation, 6 cents go to community services, and 5 cents of each property tax dollar pay outstanding debt service. Debt is issued to fund street and infrastructure work and construction projects.

DIVIDING UP THE 2024 CITY PROPERTY TAX DOLLAR



Conclusion

As one of only 37 cities nationwide to achieve triple-A ratings from all three credit rating agencies, Bloomington is at the top of its class for financial strength and stability. The 2024 budget outlined in this book will continue the tradition of sound budget management at the City of Bloomington. That foundation of excellent management and quality service delivery is vital for the city to achieve its mission of an enduring and remarkable community where people want to be while *Moving Bloomington Forward*.

2024 Budget Overview

The budget is the blueprint for services and plans for fiscal year 2024. It communicates the allocation of resources and the plan to achieve the City's goals and objectives.

Adopted 2024 Budget

Budgeted revenues for all funds total \$211,567,556 and budgeted expenses for all funds total \$221,929,254. The \$10,561,328 difference will fund planned capital expenditures as well as bring balances in line with fund goals, as appropriate.

General Fund

The General Fund budget is balanced, with both revenues and expenditures equaling \$100,098,114. The General Fund expenditure budget includes a contingency of 2.5% of proposed expenditures or \$2,441,417 that is available for emergencies or unanticipated expenses.

Special Revenue Funds

Budgeted total revenues of all the Special Revenue Funds equal \$5,846,228. Budgeted expenditures are \$6,741,895 resulting in a decrease in working capital of \$895,667. Most of the decrease is in four funds: the Fire Pension fund, Communications fund, South Loop Revolving Development fund, and DWI Forfeiture fund.

Enterprise Funds

The Enterprise Funds' budgets have total budgeted revenues of \$62,604,764 and expenses of \$65,751,824 resulting in a net decrease of \$3,147,060. Most of the budgeted decrease is caused by large capital projects in the Storm Water Utility fund.

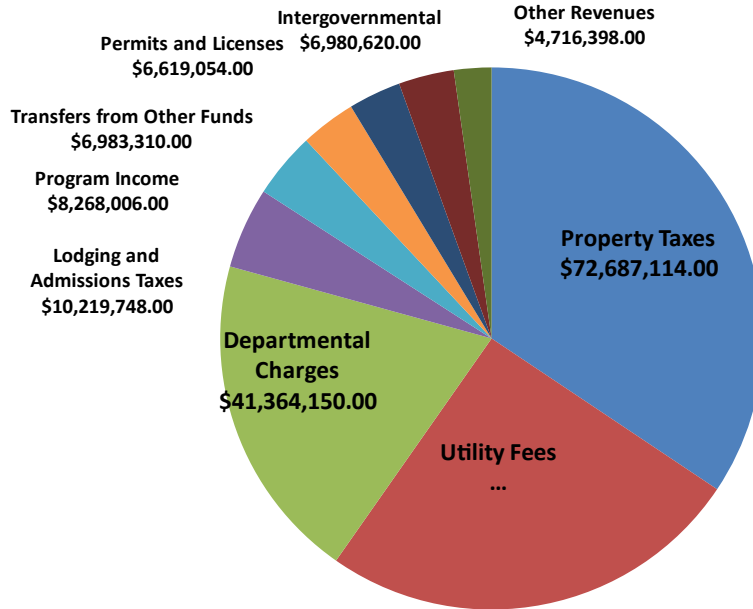
Internal Service Funds

The \$6,318,968 decrease in the Internal Service Funds results from budgeted revenues of \$43,018,450, being less than the budgeted expenses of \$49,337,418. Some of the larger planned decreases are in the Facilities Fund, Employee Benefits Fund, Public Safety Technology, and Equipment Fund, and Fleet fund. All the Internal Service Fund budgets have 10-year budget models to manage internal fee increases and predict the working capital balance of each fund compared to working capital goals.

Budgeted Revenues – All Funds

Budgeted revenues for all funds total \$211,367,926.

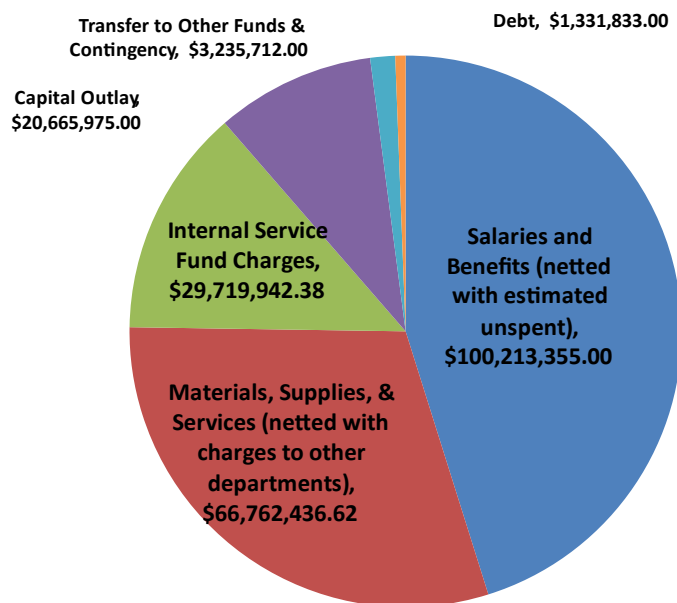
2024 Budgeted Revenues - All Funds



Budgeted Expenses – All Funds

Budgeted expenses for all funds total \$221,929,254.

2024 Budgeted Expenses - All Funds



Property Tax Levy Components

The dollars levied for 2024 by tax levy category as compared to the 2023 tax levy are illustrated in the following table:

	2023 Tax Levy	2024 Tax Levy	Tax Levy \$ Change	Tax Levy % Change
General Revenues:				
General Fund	\$63,991,380	\$69,321,549	\$5,330,169	
Communications	\$400,000	\$400,000	\$0	
Forestry	\$185,000	\$185,000	\$0	
Fire Pension	\$1,000,000	\$1,050,000	\$50,000	
Aquatics	\$465,000	\$500,000	\$35,000	
Art Center	\$1,000,000	\$1,000,000	\$0	
Golf	\$161,343	\$105,565	(\$55,778)	
Ice Garden	\$125,000	\$125,000	\$0	
Tax Abatement	\$300,000	\$400,000	\$100,000	
Total General Revenues	\$67,627,723	\$73,087,114	\$5,459,391	7.32%
Debt Service	\$6,918,155	\$7,397,156	\$479,001	0.64%
Total Tax Levy	\$74,545,878	\$80,484,270	\$5,938,392	7.97%

Property Tax Value Information

One of the most difficult concepts of the Minnesota Property Tax System is the proportionate share of the property tax levy. Some states set a mill rate which when applied to the home value creates a property tax similar to a sales tax. In Minnesota, taxing jurisdictions such as Cities, Counties, and School Districts set an annual total property tax levy (or total tax dollar amount) and each individual property's market value determines their proportionate amount that they will pay of the tax levy. Therefore, if residential property values increase more than commercial values, residential property values will take on more of the share of the tax levy in that year. Values increased 1.7% for the median value home from \$355,900 to \$361,800 for the 2024 tax levy and commercial properties increased by 3.5%

The Deputy Finance Officer and City Assessor published an explainer video in 2024, "[Understanding your property taxes and home valuations](#)" The four-minute video describes the relationship between property taxes and home valuations.

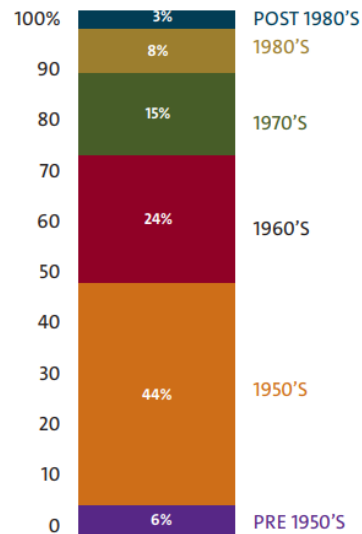


Single Family Residential

Average and Median Value History				
Assessment Year	Average Value	% Chg	Median Value	% Chg
2023	396,700	1.8%	361,800	1.7%
2022	389,500	16.8%	355,900	15.9%
2021	333,600	6.5%	307,200	7.3%
2020	313,100	0.3%	286,400	0.9%
2019	312,200	9.1%	283,900	10.5%
2018	286,200	4.9%	256,900	4.3%
2017	272,800	7.2%	246,400	9.1%
2016	254,400	2.3%	225,900	2.8%
2015	248,700	6.3%	219,700	6.3%
2014	234,000	9.1%	206,700	9.9%
2007 (Previous peak)	280,700	0.9	247,900	1.3

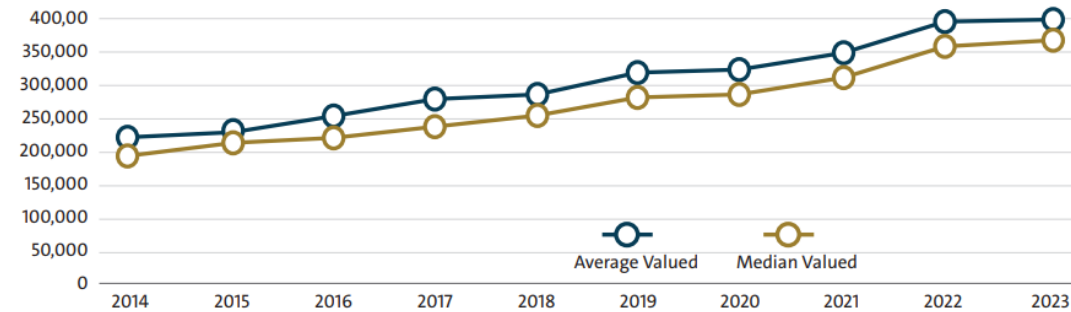
The Average and Median Value homes are 41.3% and 45.9% higher than the previous peak of 2007.

SINGLE FAMILY HOUSING STOCK BREAKDOWN

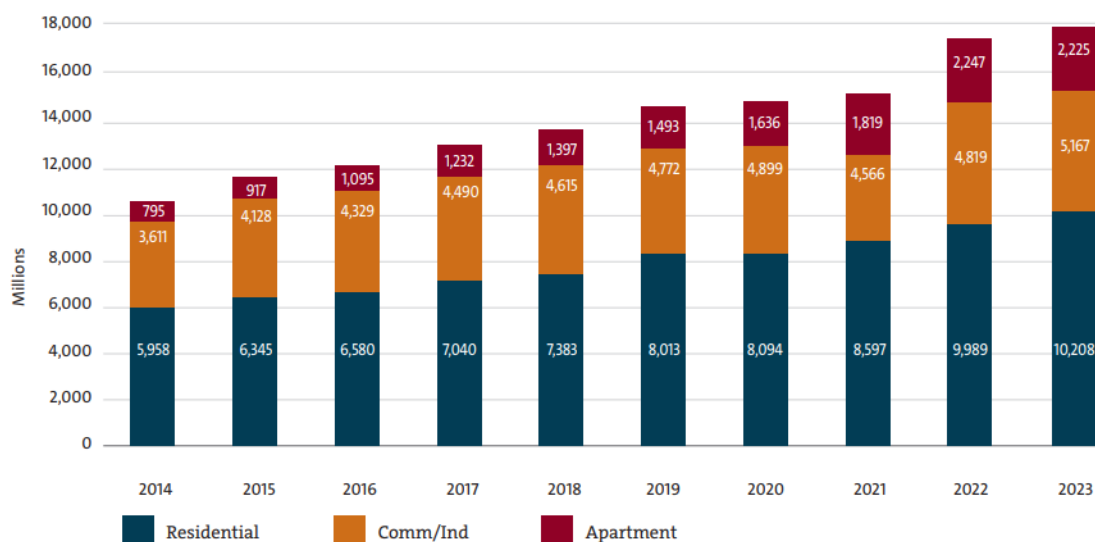


This chart shows that 74% of the City's housing stock was built prior to 1970 and 89% prior to 1990.

10 Year Average and Median Value History



10 Year Market Value History by Property Segments



Note: Residential includes Condos, Townhouses and Cooperatives above.

Fund Descriptions and Structure

Fund Accounting

The accounts of the City are organized by funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that contain revenues, expenses, assets, liabilities, and fund balance. Resources are allocated to and accounted for in individual funds based upon the purposes for which they are expended.

In accordance with Generally Accepted Accounting Principles (GAAP), City funds are grouped as either Governmental or Proprietary. The City has four types of Governmental funds - the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Funds. Proprietary funds involve business-like interactions. The City has two types of Proprietary funds – Enterprise Funds and Internal Service Funds.

Governmental Funds

General Fund - The general fund is the basic operating fund of the City. It is used to account for all financial resources except for those required to be accounted for in other funds.

Special Revenue Funds - Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes.

Debt Service Funds - Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. (Debt Service funds are not included in the annual budget process. Bond sales are brought separately to the City Council for approval).

Capital Funds - Capital funds are used to account for financial resources to be used for the acquisition or construction of major capital projects that are not financed by the proprietary funds. (Capital funds are not included in the annual budget process. The Council separately approves the annual Capital Improvement Plan (CIP) document and capital construction projects are individually brought to the City Council for approval).

Proprietary Funds

Enterprise Funds - Enterprise funds are stand-alone business-type activities that provide goods or services to the public for fees that allow it to be substantially self-supporting. Enterprise funds are predominantly supported via fees, however tax support is neither prohibited nor unusual.

Internal Service Funds - Internal Service funds are used to account for activities that provides goods and services to other funds, departments, or component units on a cost

reimbursement basis. They “charge out” to each benefiting department and then use the funds received to pay for the item or service they provide. They allow departmental budgets to more accurately reflect the true cost of providing a particular public service. Internal Service Funds also allow for major expenses – such as employee benefits, vehicles, and computers to be managed over time, so that large purchases or significant cost increases are less likely to cause a spike in the budget for a particular year.

Budgeted Fund Structure



Budgeted Fund Descriptions

General Fund:

1. The General Fund is the basic operating fund of the City. The main source of revenue for the General Fund is property tax. It contains the following department activities:
 - Administration
 - City Council
 - Legal
 - Finance
 - Police
 - Fire
 - Community Development
 - Community Services
 - Parks and Recreation
 - Public Works

Special Revenue Funds:

2. Cemetery

The Bloomington Cemetery was established in 1858. It offers burial options within the City with preferred pricing for those that meet eligibility requirements.

3. Communications

Communications is a full-service shop that uses multiple communication vehicles devoted to educating and informing the community. This Division cablecasts and webcasts City Council and other meetings, produces news magazine shows and videos, maintains the City's websites and social media, operates public access television, and generates the monthly newsletter. The Communications Division is funded by franchise and PEG (Public-Education-Government) fees received from cable companies who provide cable service in the City.

4. Creative Placemaking

Revenue is transferred from the South Loop Capital Improvement Fund and Port Authority to the Creative Placemaking Fund. Creative Placemaking works to build vibrant, distinctive, and sustainable communities through the arts. It engages artists and stakeholders in building social fabric and local economies while making physical, place-based improvements, leveraging the distinctive character and creative and cultural resources of each place.

5. DWI (Driving While Intoxicated) Forfeiture

The DWI fund accumulates proceeds from the sale of vehicles seized in DWI arrests and forfeited in accordance with State law and through court order. Police costs for enforcement and a portion of Legal costs are accounted for in this fund.

6. Enhanced 911

The Enhanced 911 Special Revenue Fund receives funding from the 911 service fees charged to telephone customers. The funds are used for implementation, operation, maintenance, enhancement, and expansion of 911 service, including acquisition of necessary equipment.

7. Federal DOJ (Department of Justice) Drug Forfeiture

The Federal Department of Justice (DOJ) Drug Forfeiture Special Revenue Fund separately tracks equitable sharing drug forfeiture funds from the DOJ Equitable Sharing Program. Expenditures in this fund must comply with the *Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies* published by the U.S. Department of Justice and the U.S. Department of the Treasury. DOJ forfeitures are kept in a separate fund and bank account from other City funds in compliance with U.S. Department of Justice guidelines.

8. Federal Treasury Drug Forfeiture DOT

The Federal Department of Treasury (DOT) Drug Forfeiture Special Revenue separately tracks equitable sharing drug forfeiture funds from the DOT Equitable Sharing Program. Expenditures in this fund must comply with the *Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies* published by the U.S. Department of Justice and the U.S. Department of the Treasury. DOT forfeitures are kept in a separate fund and bank account from other City funds in compliance with U.S. Department of Treasury guidelines.

9. Fire Pension

The Fire Pension Fund accumulates revenue to pay annual Fire Pension obligations. The City of Bloomington has a Paid-On-Call Fire Department. After 20 years of service, Paid-On-Call firefighters are eligible to receive a pension from the Bloomington Fire Department Relief Association (BFDRA). Each year, an independent actuary calculates the fire pension liability due to the BFDRA two years in the future.

10. Park Special Revenue

The Park Special Revenue Fund receives “Lottery-in-lieu-of-sales tax” revenues from the State’s Environment and Natural Resources Fund along with “Legacy” revenues from the State’s Parks and Trails Fund. These revenues are restricted to use for operational and maintenance costs associated with the Hyland-Bush-Anderson lakes Regional Park Reserve. Other park grants are also accounted for in this fund as well as the Forestry activity that is funded with property taxes, special assessments, and grant revenues.

11. Police Grants

The Police Grant Special Revenue Fund contains grants that the Police Department pursues from both Federal and State sources as a means of enhancing enforcement efforts, community outreach and engagement, response to homeland security and/or terrorism, and on-going training in these areas.

12. South Loop Revolving Development Services

The South Loop Revolving Development Services Special Revenue Fund is supported by a 65 percent building permit surcharge in the South Loop District. This purpose of this fund is to expedite development in the South Loop District.

13. State Drug Forfeiture

This State Drug Forfeiture Special Revenue Fund accumulates proceeds from the sale of assets (proceeds or instrumentality of criminal enterprises) seized in drug related arrests under State laws. The funds must be used for law enforcement purposes.

Enterprise Funds:

14. Aquatics

The Aquatics Enterprise Fund includes the Bloomington Family Aquatic Center and Bush Lake Beach. The Bloomington Family Aquatic Center is an eight lane, 50-meter lap pool with a zero-depth entry. The facility also has two looping water slides and a concessions operation. Bush Lake Beach is a key component of the Hyland-Bush-Anderson Lakes Regional Park Reserve that provides outdoor recreation opportunities. The paid parking lot off of East Bush Lake Road provides access to a designated swimming area, indoor restrooms, fishing docks, a playground, volleyball court, picnic shelter, and access to several walking and hiking trails.

15. Center for the Arts

This Enterprise Fund accounts for the revenues and expenses of the Bloomington Center for the Arts (BCA) which provides high quality arts and cultural experiences for residents, patrons, and participants. With venues such as the Schneider and Black Box Theaters, and painting and clay classrooms, the Center for the Arts is a magnet for people looking for enriching experiences in the arts.

16. Golf Courses

The Golf Enterprise Fund includes the Dwan Golf Course which is an award-winning 18-hole regulation length golf course that is home to a wide variety of weekly leagues and groups. The other City-owned golf course, Hyland Greens, is managed by Three Rivers Park District. It is a smaller golf course and has a driving range.

17. Ice Garden

The Ice Garden Fund accounts for the operations of the Bloomington Ice Garden or "BIG". BIG has three rinks (one of them Olympic sized) with a total seating capacity of 2,500 as well as dry land training facilities. The rinks are used primarily for youth and high school hockey and figure skating. The rinks also offer public skating as well as open hockey. Skating lessons are offered for both youth and adults by professionally trained instructors.

18. Contractual Police Services

The Contractual Police Service Fund accounts for the expenses and related revenues for Police Contractual Overtime (COT). The Bloomington Police Department provides contractual services to businesses that are holding special events or functions that require police assistance beyond that which would normally be provided. The businesses receiving contractual police assistance are billed directly from the City for the cost of the police overtime plus related fringe benefits and overhead.

19. Solid Waste Utility

The Solid Waste Utility Fund accounts for the City-wide garbage, recycling, organics, bulky items, and yard waste program; clean-ups after major storm events, and private property Environmental Health abatements.

20. Storm Water Utility

The Storm Water Utility Fund provides for the operations, maintenance, and improvements to the storm sewer system through a storm utility fee charged to property owners. The fee is intended to recover costs associated with providing storm water utility service to residents and commercial establishments in a fair and equitable manner. The objective is to protect structures and the public from storm water damage caused by surface water runoff.

21. Wastewater Utility

The Wastewater Utility Fund accounts for the City-owned wastewater collection system and the interceptor and treatment charges from the Metropolitan Council Environmental Services (MCES). The objective of the Wastewater Utility is to provide sanitary service capacity and sufficient maintenance to minimize system blockages and infiltration/inflow.

22. Water Utility

The Water Utility Fund accounts for the revenues and costs related to the operation, maintenance, and renewal of the City-owned water system. The City strives to provide an uninterrupted supply of water, which meets or exceeds all federal and state quality standards, at a rate that ensures long-term sustainability of the water system.

Internal Service Funds

23. Accrued Benefits

The Accrued Benefits Fund pays and records the liabilities associated with employee accrued time off for vacation, personal leave, and compensatory time. The possibility of the City going out of existence and needing to fully fund this account to pay all the employee accrued time off at one time is remote however the goal of this fund is to have enough cash to fully fund the accrued liability.

24. Employee Benefits

The Employee Benefits Fund brings in a set, per-employee fee from each Department's operating budget and uses that revenue to fund the core benefits package provided to each full-time employee. This includes the employer-share of medical, dental, life, and disability insurance premiums, as well as tuition reimbursement and health club reimbursement benefits.

25. Facilities Maintenance

The Facilities Maintenance Fund is an Internal Service fund that pays for the costs related to capital repair and maintenance of City buildings, park structures, fire stations, and cemetery property. Revenues are from internal department charges.

26. Fleet Maintenance

The Fleet Maintenance Fund pays for the costs related to the operations, maintenance, repair, and replacement of City vehicles and equipment. Departments are charged for vehicles used by their department. Part of the internal fee is to pay for operations; the other part is allocated for the replacement of the equipment.

27. Information Technology (IT)

The Information Technology Fund contains the City's IT Department. The IT Department provides the City with computer hardware and software and coordinates the networking and communications of systems in accordance with the City's Information Technology Strategic plan.

28. Public Safety Technology and Equipment

The Public Safety Technology and Equipment Fund has the following Public Safety activities: Radios, Mobile Digital Computers (MDC's), Police Small Equipment, Fire Small Equipment, and Fire Large Equipment.

29. Self-Insurance

The Self-Insurance Fund pays all costs related to the administration of the City's self-insured workers' compensation program, including costs associated with hiring a Third-Party Administrator and reinsurance premiums assessed by the Workers Compensation Reinsurance Association as required by law. In addition, this fund pays the insurance premiums for the City's property/casualty insurance program, made up of municipal liability, auto, and property coverage obtained through the League of Minnesota Cities Insurance Trust (LMCIT), as well as all claim payments and expenses incurred by LMCIT on the City's behalf subject to each policy's deductible.

30. Support Services

The Support Services Fund includes the City's Print Shop, Mailroom, and Information Desk functions. There is one part-time employee in the Print Shop, two part-time employees at the Information Desk, and two part-time employees in the Mailroom. These activities are supported by user fees to departments.

Department / Fund Relationship

This matrix shows the relationship between departments and funds. For example, the Police Department has authorized appropriations in the General Fund, Police Contractual Services Enterprise Fund, the Public Safety Technology and Equipment Internal Service Fund and several Special Revenue Funds.

Fund	Department										
	Administration	City Council	Community Development	Community Services	Finance	Fire	Information Technology	Legal	Parks & Recreation	Police	Public Works
General Fund	X	X	X	X	X	X		X	X	X	X
Enterprise Funds											
Aquatics									X		
Center for the Arts									X		
Golf Courses									X		
Ice Garden									X		
Police Contractual Services										X	
Solid Waste Utility											X
Storm Water Utility											X
Wastewater Utility											X
Water Utility											X
Internal Service Funds											
Fleet Maintenance											X
Public Safety Tech. & Equip.						X				X	
Self Insurance					X						
Employee Benefits	X										
Accrued Benefits	X										
Support Services				X							
Information Technology							X				
Facilities Maintenance											X
Special Revenue Funds											
Cemetery	X										
Communications				X							
Creative Placemaking			X								
DWI Forfeiture								X		X	
Enhanced 911										X	
Federal Drug Forf. DOJ										X	
Federal Drug Forf. Treasury										X	
Fire Pension						X					
Park & Rec Special Revenue									X		
Police Grants										X	
South Loop Revolving Dev.			X								
State Drug Forfeiture										X	

Summary of Budgeted Funds (General, Special Revenue, Enterprise, Internal Service)

	2022 Actual	2023 Projected	2024 Budget
Revenues			
Property Taxes	\$ 61,514,512	\$ 67,327,723	\$ 72,687,114
Property Taxes for Debt Service	\$ 202,047	\$ 200,835	\$ 199,630
Delinquent Taxes & Abatements	\$ (726,522)	\$ (2,454,638)	\$ (901,180)
Utility Fees	\$ 48,058,315	\$ 48,957,032	\$ 53,529,526
Departmental Charges	\$ 42,468,575	\$ 39,522,230	\$ 41,364,150
Lodging and Admissions Taxes	\$ 9,602,191	\$ 10,170,461	\$ 10,219,748
Bond Proceeds	\$ 52,507	\$ 52,507	\$ -
Program Income	\$ 7,597,284	\$ 9,183,830	\$ 8,268,006
Permits and Licenses	\$ 8,612,723	\$ 7,152,561	\$ 6,619,054
Transfers from Other Funds	\$ 14,088,791	\$ 9,310,791	\$ 6,983,310
Intergovernmental	\$ 9,002,745	\$ 14,686,694	\$ 6,980,620
Other Revenues	\$ 3,226,799	\$ 3,969,311	\$ 2,678,463
Franchise & PEG Fees	\$ 1,235,181	\$ 1,232,420	\$ 1,273,000
Interest Income	\$ (5,240,401)	\$ 6,414,330	\$ 904,626
Fines & Forfeitures	\$ 389,888	\$ 584,986	\$ 420,000
Special Assessments	\$ 541,546	\$ 751,367	\$ 341,489
Total Revenues	\$ 200,626,181	\$ 217,062,440	\$ 211,567,556
Expenses			
Salaries and Benefits	\$ 95,090,170	\$ 93,966,069	\$ 101,718,454
Materials, Supplies, & Services	\$ 63,964,495	\$ 70,039,100	\$ 77,934,399
Capital Outlay	\$ 20,009,250	\$ 15,077,708	\$ 20,665,975
Debt	\$ 1,324,232	\$ 1,317,328	\$ 1,331,833
Transfers to Other Funds & Contingency	\$ 7,923,440	\$ 2,505,768	\$ 3,235,712
Internal Service Fund Charges	\$ 27,719,576	\$ 29,685,219	\$ 29,719,942
General Fund Chargebacks	\$ (10,169,151)	\$ (10,283,377)	\$ (11,171,962)
Budgeted Estimated Unspent			\$ (1,505,099)
Total Expenses	\$ 205,862,012	\$ 202,307,815	\$ 221,929,254

Property Tax Recap	2022	2023	2024
<u>Property Tax Amounts in Capital and Debt Service Funds</u>			
Strategic Priorities Capital Fund	\$ 600,000	\$ -	\$ -
Tax Abatement Capital Fund	\$ 300,000	\$ 300,000	\$ 400,000
Debt Service Funds	\$ 5,680,168	\$ 6,717,320	\$ 7,197,526
	\$ 6,580,168	\$ 7,017,320	\$ 7,597,526
<u>Property Tax Amounts in Budgeted Funds</u>	\$ 61,716,559	\$ 67,528,558	\$ 72,886,744
Total Property Tax	\$ 68,296,727	\$ 74,545,878	\$ 80,484,270

Total General Fund Financial Summary

	2022 Actual	2023 Projected	2024 Budget
Revenues			
Property Taxes	\$ 57,471,203	\$ 63,160,085	\$ 69,321,549
Delinquent Taxes & Abatements	32,893	(1,623,343)	(901,180)
Special Assessments	55,783	45,958	
Lodging and Admissions Tax	9,602,191	10,170,461	10,219,748
Permits and Licenses	8,082,181	6,675,071	6,219,054
Intergovernmental	6,173,202	11,801,208	5,489,054
Program Income	1,834,079	2,086,171	2,173,972
Fines	317,773	443,149	350,000
Interest Income	(1,954,809)	2,059,538	150,000
Other Revenues	1,577,180	1,683,842	1,148,148
Transfers from Other Funds	9,412,953	5,345,631	5,927,769
Total Revenues	92,604,630	101,847,771	100,098,114
Expenses			
Salaries and Benefits	63,447,221	69,399,550	75,064,235
Materials, Supplies, & Services	29,479,390	33,835,260	35,073,023
Capital Outlay	836,483	895,496	196,500
Transfer to Other Funds & Contingency	6,599,500	1,617,500	2,441,417
Charged to Other Funds	(10,090,187)	(10,246,102)	(11,171,962)
Budgeted Estimated Unspent			(1,505,099)
Total Expenses	90,272,407	95,501,704	100,098,114
Working Capital			
Net Change	2,332,223	6,346,067	-
Working Capital at Beginning of Year	42,565,866	44,898,089	51,244,156
Working Capital at End of Year	\$ 44,898,089	\$ 51,244,156	\$ 51,244,156
Working Capital Goal	\$ 43,733,029	\$ 49,350,334	\$ 49,350,334

Special Revenue Funds

Financial Summary

	2022 Actual	2023 Projected	2024 Budget
Revenues			
Fire Pension	\$ 2,146,883	\$ 2,065,282	\$ 1,930,452
Communications	1,814,547	1,937,173	1,976,641
Creative Placemaking	401,162	667,520	630,000
South Loop Revolving Development	223,596	177,718	245,855
Cemetery	176,423	228,005	213,415
Parks and Recreation	129,765	106,200	553,200
Enhanced 911	224,816	290,445	225,165
DWI Forfeiture	33,750	47,474	51,000
State Drug Forfeiture	7,812	40,326	5,500
Federal Dept. of Justice Drug Forfeiture	25,683	78,106	15,000
Federal Treasury Drug Forfeiture	2,062	7,060	-
Police Grants	598,679	568,101	-
Total Revenues	\$ 5,785,178	\$ 6,213,410	\$ 5,846,228
Expenditures			
Fire Pension	\$ 1,061,152	\$ 813,512	\$ 2,163,247
Communications	1,917,843	1,992,490	2,132,223
Creative Placemaking	258,923	456,327	630,000
South Loop Revolving Development	38,785	180,185	429,000
Cemetery	244,310	227,912	210,656
Parks and Recreation	139,876	90,688	615,975
Enhanced 911	168,733	162,655	321,932
DWI Forfeiture	29,341	33,023	178,742
State Drug Forfeiture	93,364	107,155	30,000
Federal Dept. of Justice Drug Forfeiture	247,306	61,279	30,000
Federal Treasury Drug Forfeiture	68,395	2,106	120
Police Grants	598,679	568,100	-
Total Expenditures	\$ 4,866,707	\$ 4,695,432	\$ 6,741,895

Enterprise Funds Financial Summary

	2022 Actual	2023 Projected	2024 Budget
Revenues			
Water Utility Fund	\$ 20,456,542	\$ 21,169,040	\$ 21,765,222
Wastewater Utility Fund	13,762,812	14,706,113	14,925,365
Solid Waste Utility Fund	9,953,053	10,161,335	10,226,591
Storm Water Utility Fund	6,883,005	8,210,705	8,213,819
Golf Courses Fund	1,970,522	2,342,120	1,999,249
Ice Garden Fund	1,976,326	2,408,481	2,234,630
Aquatics Fund	863,609	960,365	829,800
Center for the Arts Fund	1,182,600	1,544,508	1,232,088
Contractual Police Services Fund	1,141,590	1,787,139	1,178,000
Total Revenues	\$ 58,190,059	\$ 63,289,806	\$ 62,604,764
Expenses			
Water Utility Fund	\$ 17,400,880	\$ 17,491,645	\$ 21,967,782
Wastewater Utility Fund	12,234,400	12,701,741	15,173,367
Solid Waste Utility Fund	10,254,999	9,581,898	10,982,889
Storm Water Utility Fund	9,951,751	6,716,683	9,587,718
Golf Courses Fund	1,741,171	1,997,389	1,973,394
Ice Garden Fund	1,986,326	2,340,297	2,285,630
Aquatics Fund	781,790	1,059,822	959,457
Center for the Arts Fund	1,722,611	1,455,922	1,643,587
Contractual Police Services Fund	1,141,589	1,786,231	1,178,000
Total Expenses	\$ 57,215,517	\$ 55,131,628	\$ 65,751,824

Internal Service Funds Financial Summary

	2022 Actual	2023 Projected	2024 Budget
Revenues			
Facilities Fund	\$ 6,903,420	\$ 9,427,118	\$ 7,003,244
Employee Benefits Fund	11,311,710	12,709,500	12,523,706
Fleet Maintenance Fund	7,457,619	8,770,833	8,540,259
Information Technology Fund	6,227,833	6,898,677	7,949,926
Benefit Accrual Fund	1,648,133	2,938,873	2,349,392
Self Insurance Fund	2,571,587	2,739,448	2,401,988
Public Safety Technology & Equipment Fund	1,311,968	2,686,595	1,736,817
Support Services Fund	487,973	511,913	513,118
Total Revenues	\$ 37,920,243	\$ 46,682,957	\$ 43,018,450
Expenses			
Facilities Fund	\$ 11,080,583	\$ 8,371,918	\$ 8,630,757
Employee Benefits Fund	10,876,191	12,274,066	13,496,061
Fleet Maintenance Fund	7,201,575	10,676,356	9,231,681
Information Technology Fund	6,387,976	7,210,102	8,511,325
Benefit Accrual Fund	2,778,210	3,129,914	2,868,000
Self Insurance Fund	3,314,834	4,090,012	2,685,567
Public Safety Technology & Equipment Fund	1,636,060	751,733	3,387,206
Support Services Fund	478,281	474,948	526,821
Total Expenses	\$ 43,753,710	\$ 46,979,049	\$ 49,337,418

Staffing Levels

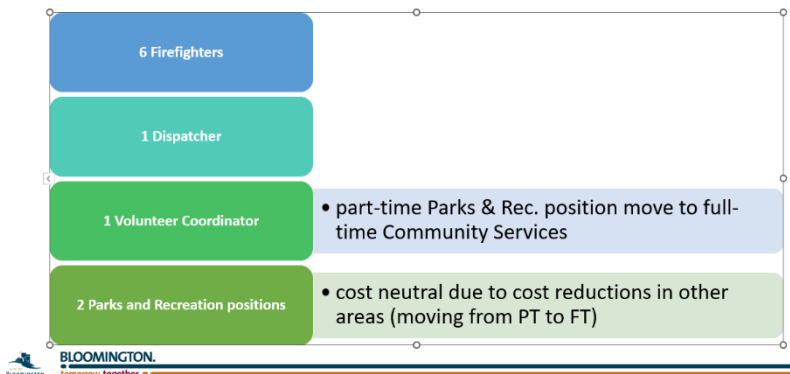
The 2024 budget has a total increase of 18 full-time authorized employee positions compared to the 2023 budget. The 2023 budget had 619 full-time authorized positions and the 2024 budget has 637 full-time authorized positions.

During 2023, seven new full-time positions were added. Four positions (Police Administrative Assistant, Legal Support Specialist, Building Inspection Aide, and Public Health Community Supervisor) were previously part-time positions that were reclassified to full-time. The other three positions were added in Police and the HRA (Housing and Redevelopment Authority). The two new Police positions were School Resource Officer positions that were added with increased funding from Bloomington School District with a new contract that went into effect in 2023. The HRA added an Assistant HRA Administrator Position.

One full-time position was eliminated from the 2024 budget. A full-time City Clerk Licensing Specialist position was eliminated and replaced with two part-time positions to offer additional service hours for passport in order to meet the demand and provide better service to the public as well as bring in additional passport revenue.

In the 2024 budget, twelve new full-time positions were added. One Public Safety Telecommunicator (Dispatcher), six Firefighters, one Facilities Maintenance Service Technician, one IT Network Administrator, and then two part-time Recreation Supervisors and one part-time Volunteer Coordinator were reclassified to full-time positions.

2024 Full-Time Staffing Requests (General Fund)



2024 Full-Time Staffing Requests (Internal Service Funds)



New Full-Time Positions added during 2023:	
Police Administrative Assistant changed from part-time to full-time	1
Legal Office Support Specialist changed from part-time to full-time	1
Building Inspection Aide changed from part-time to full-time	1
School Liaison Police Officers funded by money from School District	2
Public Health Community Health Supervisor replaced two part-time nurses	1
Assistant HRA Administrator	1
	7
Full-Time Positions eliminated from 2024 Budget:	
City Clerk Licensing Specialist moved from one full-time to two part-time	-1
	-1
New Full-Time Positions added in 2024 Budget:	
Public Safety Telecommunicator (Dispatcher)	1
Firefighters	6
Facilities Maintenance Service Technician	1
IT Network Administrator	1
Recreation Supervisors changed from part-time to full-time	2
Volunteer Coordinator changed from part-time to full-time	1
	12
Total Change in Full-Time Staffing Levels from 2023 to 2024	18

Position Summary Schedule Authorized Full-Time Positions

Dept.	Division	2022 Authorized Full-Time	2023 Authorized Full-Time	2024 Authorized Full-Time
ADMINISTRATION				
	CITY CLERK - GENERAL FUND	8	8	7
	CITY MANAGER - GENERAL FUND	3	3	3
	HUMAN RESOURCES - GENERAL FUND	6	7	7
	OFFICE OF RACIAL EQUITY INCLUSION & BELONGING - GF	1	2	2
ADMINISTRATION Total		18	20	19
CITY COUNCIL				
	CITY COUNCIL - GENERAL FUND	1	1	1
CITY COUNCIL Total		1	1	1
COMMUNITY DEVELOPMENT				
	ADMIN - GENERAL FUND	3	3	3
	ASSESSING - GENERAL FUND	12	12	12
	BUILDING & INSPECTIONS - GENERAL FUND	22	22	23
	CREATIVE PLACEMAKING - SPECIAL REVENUE FUND	1	1	1
	ENVIRONMENTAL HEALTH - GENERAL FUND	17	17	17
	PLANNING - GENERAL FUND	10	10	10
COMMUNITY DEVELOPMENT Total		65	65	66
COMMUNITY SERVICES				
	ADMIN - GENERAL FUND	2	2	2
	COMMUNICATIONS - SPECIAL REVENUE FUND	8	8	8
	COMMUNITY OUTREACH & ENGAGEMENT - GEN FUND	5	5	6
	PUBLIC HEALTH - GENERAL FUND	26	28	29
COMMUNITY SERVICES Total		41	43	45
FINANCE				
	ADMIN & BUDGET - GENERAL FUND	4	4	4
	FINANCIAL OPERATIONS - GENERAL FUND	22	22	22
	RISK MANAGEMENT - GENERAL FUND	1	1	1
FINANCE Total		27	27	27
FIRE				
	FIRE DEPARTMENT - GENERAL FUND	13	38	44
FIRE Total		13	38	44
INFORMATION TECHNOLOGY				
	INFORMATION TECHNOLOGY - INTERNAL SERVICES FUND	17	19	20
INFORMATION TECHNOLOGY Total		17	19	20

Position Summary Schedule Authorized Full-Time Positions

Dept.	Division	2022 Authorized Full-Time	2023 Authorized Full-Time	2024 Authorized Full-Time
	LEGAL			
	LEGAL - GENERAL FUND	13	16	17
	LEGAL Total	13	16	17
	PARKS & RECREATION			
	ADMIN - GENERAL FUND	6	6	6
	CENTER FOR THE ARTS - ENTERPRISE FUND	1	1	1
	CREEKSIDE COMMUNITY CENTER - GENERAL FUND	3	3	3
	GOLF COURSES - ENTERPRISE FUND	5	5	5
	ICE GARDEN - ENTERPRISE FUND	5	5	5
	PARK MAINTENANCE - GENERAL FUND	28	29	29
	RECREATION - GENERAL FUND	5	5	7
	PARKS & RECREATION Total	53	54	56
	POLICE			
	ADMIN - GENERAL FUND	4	4	5
	POLICE OPERATIONS - GENERAL FUND	120	124	126
	POLICE SUPPORT - GENERAL FUND	32	33	34
	PUBLIC SAFETY TECH & EQUIP - INTERNAL SERV. FUND	1	1	1
	POLICE Total	157	162	166
	PUBLIC WORKS			
	ADMIN - GENERAL FUND	5	6	6
	ENGINEERING - GENERAL FUND	29	27	27
	FACILITIES - INTERNAL SERV FUND	13	14	15
	FLEET & EQUIPMENT - INTERNAL SERV FUND	12	12	12
	MAINTENANCE ADMIN - GENERAL FUND	7	7	7
	SOLID WASTE UTILITY - ENTERPRISE FUND	1	2	2
	STORM WATER UTILITY - ENTERPRISE FUND	11	11	11
	STREET MAINTENANCE - GENERAL FUND	25	25	25
	WASTE WATER UTILITY - ENTERPRISE FUND	13	13	13
	WATER UTILITY - ENTERPRISE FUND	39	40	40
	PUBLIC WORKS Total	155	157	158
	COMPONENT UNITS			
	HOUSING & REDEVELOPMENT AUTHORITY	11	8	9
	PORT AUTHORITY	3	9	9
	COMPONENT UNITS Total	14	17	18
	Grand Total	574	619	637