



2023 PROPOSED BUDGETS SPECIAL REVENUE FUNDS AND POLICE CONTRACTUAL OVERTIME FUND

The following fund budgets will be on consent at the October 3, 2022 City Council meeting for the Council's approval. These funds do not receive property tax support. These documents have also been posted on the City's budget web page www.blm.mn/budget:

Fund 2700 – DWI Forfeiture

Fund 2710 – Enhanced 911

Fund 2720 – State Drug Forfeiture

Fund 2725 – Federal DOJ Drug Forfeiture

Fund 2726 – Fed. Treasury Drug Forfeiture

Fund 2730 – Police Grant Activity

Fund 2150 - Park Grants

Fund 2300 - South Loop Revolving Dev.

Fund 2350 - Creative Placemaking

Fund 2600 - Cemetery

Fund 6700 – Police Contractual Overtime

Definition of 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.

Fund 2700, DWI (Driving While Intoxicated) Forfeiture Fund

This fund accumulates proceeds from the sale of vehicles seized in DWI arrests and forfeited in accordance with Minnesota law and through court order. Minnesota law restricts the use of forfeiture funds to be used for only certain police and legal expenditures. The primary objective of this fund is to remove vehicles from chronic offenders. A secondary objective is to offset the costs of DWI enforcement. There are both legal and police expenditures accounted for in this fund.

History of DWI forfeitures:

YEAR	TOTAL FORFEITURES	RETURNED	SOLD	ACTIVE
2013	103	43	60	0
2014	85	36	47	2
2015	97	49	43	5
2016	90	40	38	12
2017	85	28	10	47
2018	102	65	27	10
2019	124	84	32	8
2020	72	42	10	20
2021	66	42	21	14

Revenues

Total budgeted revenues are \$36,000 for 2023 with DWI forfeiture revenues at \$35,000 and interest at \$1,000. The budget for forfeiture revenue is conservative due to the volatility of forfeiture revenue.

Expenditures

Salary and benefit costs of police personnel directly involved in the disposal of seized vehicles are accounted for in this fund as is a portion expenses of the Crime Victim Liaison in the Legal Department. The salary and benefits of the Crime Victim Liaison position is funded by a grant from the Minnesota Department of Public Safety. DWI Forfeiture expenditures are split into three activities: Police, Legal, and Seizure/Disposal. Operating costs are budgeted at \$53,791 in 2023.

Working Capital

The working capital goal for this fund is \$170,000 for 2023 (\$90,000 for Police expenditures and \$80,000 for Legal). This reflects the anticipated amount that may be needed for emergency expenditures and expenditures not otherwise

Fund 2710, Enhanced 911

This Special Revenue fund receives a monthly distribution from the Minnesota Department of Public Safety Division of Emergency Communications Networks (DPS-ECN). The DPS-ECN collects fees from each landline, VOIP, and cellular telephone services provider that operates in Minnesota and distributes these funds to Public Safety Answering Points (PSAPs) across the State such as the City of Bloomington Dispatch Center. Effective July 2021, the DPS-ECN increased the monthly distribution to eligible counties, cities, and other government entities by 100% until 2025 which will double the typical amount received in the City's Enhanced 911 fund for the next three years.

These funds must be used to pay for the implementation, operation, maintenance, enhancement, and expansion of enhanced 911 service, including the acquisition of necessary equipment. This includes purchasing, leasing, and/or maintaining the technology and equipment necessary to deliver a 911 call, identify the location of the caller, communicate with the caller, and dispatch appropriate emergency response resources. Funds may also be used for technology and equipment necessary to support public alert and warning capabilities or fund training opportunities for PSAP employees that are related to equipment proficiency, operational skills, employee wellness, and professional development.

ENHANCED 911 - FUND 2710						
DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ESTIMATE	2023 BUDGET REQUEST	2024 CONCEPTUAL	2025 PROJECTED
REVENUES:						
STATE GRANT	111,689	168,236	225,065	225,065	225,065	225,065
INTEREST INCOME	582	(262)	100	100	100	100
TRANSFERS IN						
TOTAL REVENUE	112,270	167,975	225,165	225,165	225,165	225,165
EXPENDITURES:						
CHARGEBACK FROM DISPATCH	82,234	82,234	82,234	84,701	87,242	89,859
ANNUAL SOFTWARE MAINTENANCE		35,662	36,000	37,800	39,690	41,675
MATERIALS, SUPPLIES, SERVICES			1,000	6,000		
CAPITAL OUTLAY	25,988	-	-			
TRANSFERS OUT	45,000	30,000	50,000	55,000	-	
TOTAL EXPENDITURES	153,222	147,896	169,234	183,501	126,932	131,534
NET GAIN (LOSS)	(40,952)	20,079	55,931	41,664	98,233	93,631
	34%	74%	133%	112%	106%	121%
WORKING CAPITAL BALANCE	17,019	37,098	93,029	134,694	232,927	326,558
WORKING CAPITAL GOAL:	50,000	50,000	70,000	120,000	220,000	270,000

Revenues

The budget reflects this increase in funds from the DPS-ECN for 2023.

Expenditures

Operating expenditures are budgeted at \$ 175,501 in of which \$84,701 will be used to offset expenses related to the operation of the 911 dispatch and communications center in the General Fund, this is a 3% increase from 2022, and \$37,800 in 2023 will be used to pay for the software maintenance.

The Public Safety Technology and Equipment Fund loaned money to the E-911 fund to replace dispatch consoles in 2015 and upgrade the VIPR Dispatch phone system in 2017. \$55,000 is budgeted in 2023 to repay the loan which will pay it off two years earlier than previously planned. This was possible due to the increased of the revenue from the State.

Working Capital

Working Capital is estimated to be \$145,640 in 2023. There is a positive trend for the working capital largely due to increased revenue from the State for 2021-2025. It will be used for future replacement of dispatch equipment, future upgrades of the dispatch center.

Recommendation

Staff recommends adoption of the 2023 City Manager's Proposed Budget for Fund 2710 Enhanced 911.

Fund 2720, State Drug Forfeiture Fund

This fund accounts for proceeds from the sale of assets seized in State drug related arrests and court ordered forfeitures. The funds must be spent for law enforcement purposes per Minnesota Statute. Federal Department of Justice (DOJ) drug forfeitures and Federal Treasury related drug forfeiture funds were transferred out of this fund in 2018 to separate funds per Department of Justice guidelines. Federal DOJ funds were moved to Fund 2725 and Federal Treasury funds were moved to Fund.

Revenues

The 2023 State drug forfeitures revenue is budgeted at \$5,000, and the Interest revenue is budgeted at \$1,000. Revenue forecasting is conservative because 2019, 2020 and 2021 have had a downward trend.

Expenditures

The proposed expenditures for 2023 are budgeted at \$30,000.

Working Capital

There is a declining working capital, with \$71,964 projected at the end of 2023.

STATE DRUG FORFEITURE - FUND 2720

	2020	2021	2022	2023	2024	2025
DESCRIPTION	ACTUAL	ACTUAL	ESTIMATE	BUDGET REQUEST	CONCEPTUAL	PROJECTED
REVENUES:						
FORFEITURES	(3,100)	190	5,000	5,000	5,000	5,000
OTHER REVENUE-GRAYKEY		24,000	-			-
INTEREST	6,297	(1,144)	1,000	500	500	100
TOTAL REVENUE	3,197	23,046	6,000	5,500	5,500	5,100
EXPENDITURES:						
MATERIALS, SUPPLIES, SERVICES		56,409	49,348	30,000	30,600	31,212
TRANSFER OUT	50,000	50,000	50,000	-	-	-
TOTAL EXPENDITURES	50,000	106,409	99,348	30,000	30,600	31,212
NET GAIN (LOSS)	(46,802.95)	(83,363)	(93,348)	(24,500)	(25,100)	(26,112)
	545%	379%	192%	143%	93%	101%
WORKING CAPITAL BALANCE	272,675	189,312	95,964	71,464	46,364	20,252
WORKING CAPITAL GOAL	50,000	50,000	50,000	50,000	50,000	20,000

Recommendation

Staff recommends adoption of the 2023 City Manager's Proposed Budget for Fund 2720 State Drug Forfeiture Fund.

Fund 2725, Federal Department of Justice Drug Forfeiture Fund

This fund accounts for proceeds from the sale of assets seized in Federal Department of Justice (DOJ) drug related arrests and court ordered forfeitures. The funds must be separately tracked and spent according to DOJ guidelines. Federal DOJ funds were moved to this fund in 2018. Revenues and expenditures are not included with the City’s pooled cash and are kept in a separate bank account that is only for Federal DOJ Drug Forfeitures.

Revenues

For 2023 the Federal DOJ drug forfeitures revenue is projected at \$30,000.

Expenditures

Proposed expenditures for 2023 are budgeted at \$35,000.

Working Capital

Working capital in 2023 is projected to be \$204,829.

FEDERAL DRUG FORFEITURE DEPT OF JUSTICE - FUND 2725						
	2020	2021	2022	2023	2024	2025
DESCRIPTION	ACTUAL	ACTUAL	ESTIMATE	BUDGET REQUEST	CONCEPTUAL	PROJECTED
REVENUES:						
FORFEITURES	38,990	26,081	30,000	30,000	30,000	30,000
INTEREST	-	-	-	-	-	-
TOTAL REVENUE	38,990	26,081	30,000	30,000	30,000	30,000
EXPENDITURES:						
SALARIES AND BENEFITS	-	-	-	-	-	-
MATERIALS, SUPPLIES, SERVICES	-	-	32,000	15,000	15,450	15,914
CAPITAL OUTLAY	-	16,317	74,000	20,000	20,600	21,218
TRANSFERS OUT	-	-	-	-	-	-
TOTAL EXPENDITURES	-	16,317	106,000	35,000	36,050	37,132
NET GAIN (LOSS)	38,990	9,764.41	(76,000)	(5,000)	(6,050)	(7,132)
	114%	118%	105%	102%	99%	99%
WORKING CAPITAL BALANCE	285,829	295,594	209,829	204,829	198,779	197,698
WORKING CAPITAL GOAL	250,000	250,000	200,000	200,000	200,000	200,000

Recommendation

Staff recommends adoption of the 2023 City Manager’s Proposed Budget for Fund 2725 Federal DOJ Drug Forfeiture Fund.

Fund 2726, Federal Treasury Forfeiture Fund

This fund accounts for proceeds from the sale of assets seized in Federal Treasury drug related arrests and court ordered forfeitures that involve the Internal Revenue Service (IRS) in cases of money laundering. The funds must be separately tracked and spent according to Federal guidelines. These funds cannot be combined with Federal DOJ drug forfeiture funds and were moved to this fund in 2018. Revenues and expenditures are not included with the City's pooled cash and are kept in a separate bank account that is only for Federal Treasury Drug Forfeitures.

Revenues

There are currently no projected Federal Treasury forfeiture revenues budgeted for 2023 as these types of revenues are infrequent.

Expenditures

Proposed expenditures are budgeted at \$150 in 2023 for banking fees necessary to comply with the requirement of needing a separate bank account for these funds.

Working Capital

Working capital is projected to be \$26,572 at the end of 2023.

FEDERAL DRUG FORFEITURE TREASURY - FUND 2726							
	2020	2021	2022	2023	2024	2025	2026
DESCRIPTION	ACTUAL	ACTUAL	ESTIMATE	BUDGET REQUEST	CONCEPTUAL	PROJECTED	PROJECTED
REVENUES:							
FORFEITURES	1,791	2,056	1,676	-	-	-	-
TRANSFERS IN	-	(10)	-	-	-	-	-
INTEREST	(90)	-	-	-	-	-	-
TOTAL REVENUE	1,701	2,046	1,676	-	-	-	-
EXPENDITURES:							
MATERIALS, SUPPLIES, SERVICES	10	110	43,645	120	120	120	120
CAPITAL OUTLAY	-	16,850	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-	-	-
TOTAL EXPENDITURES	10	16,960	43,645	120	120	120	120
NET GAIN (LOSS)	1,691	(14,914)	(41,969)	(120)	(120)	(120)	(120)
	104%	106%	107%	106%	106%	105%	105%
WORKING CAPITAL BALANCE	83,574	68,661	26,692	26,572	26,452	26,332	26,212
WORKING CAPITAL GOAL	80,000	65,000	25,000	25,000	25,000	25,000	25,000

Recommendation

Staff recommends adoption of the 2023 City Manager's Proposed Budget for the Fund 2726 Federal Treasury Drug Forfeiture Fund.

Fund 2730, Police Grant Activity Fund

This fund accounts for proceeds from state and federal grants used for law enforcement purposes. Separate activities track grants. Currently those grants are the Bomb Squad, Community Block–Justice Assistance Grants, Auto Theft Prevention, Toward Zero Death, and High Intensity Drug Trafficking Areas, and Urban Area Security Initiative (UASI). Police donations and related expenditures toward activities such as National Night Out, the Canine Unit, Health & Wellness, and other police special projects are also recorded in this fund.

Current Grants	Dates	Awarding Entity	Award Amount
Bomb Squad (HSB)	1/1/22 – 12/31/22	Federal Government	\$200,000
Community Block-Justice Assistance Grants (JAG)	10/1/20 – 9/30/24	Federal Government	\$20,360
Auto Theft Grant (ATG)	7/1/21 – 6/30/23	State Government	\$84,336
Supplemental Initiatives – Toward Zero Deaths (TZD)	10/1/21 - 9/30/22	Federal Government	\$53,723
High Intensity Drug Trafficking Areas (HIDTA)	1/1/20 -12/31/21 1/1/21 – 12/31/22	Federal Government	\$35,000 \$3,637
Urban Area Security Initiative (UASI)	1/1/21 – 6/30/22 1/1/22 – 6/30/23	Federal Government	\$248,360 \$170,000

Revenues & Expenditures

There are no budget requests for this fund as all grants, donations, and corresponding budget adjustments are presented to City Council at the time of award.

If grants are multi-year grants and haven't been fully spent, the budget remaining is carried over to the next calendar year. All expenditures in this fund are reimbursed through a grant or spent from a donation.

Working Capital

Any working capital that appears is a product of expenditures that have not been reimbursed yet. There is no working capital goal for this fund.

Recommendation

Staff recommends that as future grants and donations are awarded, budget requests for related revenues and expenditures will be brought separately to the City Council.

Fund 2150, Special Revenue - Park Grants

This fund receives “Lottery-in-lieu-of-taxes” 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.

Examples of operational and maintenance expenditures funded by these revenues include:

- Normandale Lake band shell sprinkler repairs
- Normandale Lake Band Shell repairs
- Prairie restorations
- Picnic shelter repairs
- Trail and parking lot maintenance
- Bush Lake Beach bath house improvements
- Partial funding for Summer Fete fireworks display
- Salary and benefit costs related to project and maintenance work in the park reserve.

A one-time “Competitive Equity Grant” of \$33,500 was also obtained from the Metropolitan Council which is being spent out of this fund in 2022.

The 2023 proposed budget consists of revenues of \$92,000, expenditures of \$216,469, and a projected working capital balance of \$125,993.

PARKS GRANTS - FUND 2150						
	2020	2021	2022	2023	2024	2025
DESCRIPTION	ACTUAL	ACTUAL	ESTIMATED	REQUESTED	CONCEPTUAL	PROJECTED
REVENUES:						
LOTTERY IN LIEU OF TAXES	60,000	57,378	60,000	60,000	60,000	60,000
PARKS & TRAILS LEGACY GRANT REVENUE	32,615	-	69,492	32,000	32,000	
PARK CARES ACT GRANT	363,000					
MET COUNCIL EQUITY GRANT			33,500			
INTEREST	3,000	(286)	3,000	200	200	200
TOTAL REVENUES	458,615	57,092	165,992	92,200	92,200	60,200
EXPENDITURES:						
SALARIES AND BENEFITS	46,434	33,518	41,740	44,785	46,623	48,255
PARK CARES ACT GRANT EXPENSES	363,000					
MET COUNCIL EQUITY GRANT EXPENSES			33,500			
MATERIALS/SUPPLIES/SERVICES	36,486	22,094	152,270	169,500	84,499	5,000
INTERNAL CHARGES		2,013	2,013	2,184	2,370	2,489
TOTAL EXPENDITURES	445,920	57,625	229,523	216,469	133,492	55,743
NET GAIN (LOSS)	12,695	(533)	(63,531)	(124,269)	(41,292)	4,457
WORKING CAPITAL BALANCE + UNEARNED REVENUE:	314,326	313,793	250,262	125,993	84,701	89,158
WORKING CAPITAL GOAL:						
PARK RESERVE OPERATIONS & MAINTENANCE	125,000	125,000	75,000	75,000	75,000	75,000
	251%	251%	334%	168%	113%	119%

Recommendation

Staff recommends adoption of the 2023 budget request for Park Grants.

Fund 2300, South Loop Revolving Development Services Fund

The South Loop Revolving Development Services Fund was established in 1999 to account for building permit surcharges collected for development in the South Loop District. The surcharge provides funding for planning, engineering, and environmental studies which expedite entitlement approval of individual redevelopment projects.

In the past, to the extent that total expenses exceeded revenue, the South Loop Development Fund (SLDF), a capital fund, has made transfers to this fund that have been repaid.

Revenues:

The 2023 revenue is budgeted at \$390,432 with South Loop permit surcharge fees of \$388,000 and interest of \$2,432.

Expenditures:

Professional services and staff costs are budgeted at \$190,000 in 2023. Whether the City uses internal staff or external consultants for the work depends on the development workload. If more development is occurring, the City will rely upon consultants more, and vice versa.

Working Capital:

The working capital goal for this fund is to save \$500,000 for the next alternative urban area-wide review (AUAR) and large traffic and utility studies that come along with development changes. When new large developments are introduced, it can change the impact on city services and trigger the need for updates to the studies.

SOUTH LOOP REVOLVING DEVELOPMENT SERVICES - FUND 2300

DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ESTIMATED	2023 BUDGET REQUEST	2024 CONCEPTUAL
REVENUES:					
South Loop Permit Surcharges	123,772	39,151	246,910	388,000	175,000
Interest	8,176	(1,889)	2,025	2,432	3,434
Other Revenue					
TOTAL REVENUE	131,948	37,262	248,935	390,432	178,434
EXPENDITURES:					
Salaries and Benefits	2,835	3,491	7,574	30,000	30,000
Support Services	15,000	25,000			
Professional Consulting Services	-	-	160,000	160,000	325,000
Supplies & Materials				-	-
TOTAL EXPENDITURES	17,835	28,491	167,574	190,000	355,000
NET GAIN (LOSS)	114,113	8,771	81,361	200,432	(176,566)
WORKING CAPITAL BALANCE	396,290	405,061	486,422	686,854	510,289
WORKING CAPITAL GOAL	300,000	300,000	500,000	500,000	500,000
	132%	135%		137%	102%

Recommendation

Staff recommends adoption of the 2023 budget request for the South Loop Development Fund.

Fund 2350 – Creative Placemaking

Creative Placemaking works to build vibrant, distinctive and sustainable communities through the arts. It engages artists and others in building social fabric and local economies while making physical improvements, leveraging the distinctive character and creative and cultural resources of each place.

Revenues

Revenue budgeted for 2023 is a transfer of \$430,000 from the South Loop Capital Improvement Fund for Creative Placemaking within South Loop and a transfer of \$400,000 from the Port Authority for Creative Placemaking projects City-wide.

Expenditures

2023 proposed expenditures are \$813,777 of which \$116,256 is allocated to salaries and benefits. The allocation of the Creative Placemaking Director’s salary is 80% to the Creative Placemaking Fund and 20% is to the Community Development Special Projects and Initiatives activity in the General Fund.

Working Capital

The goal of maintaining a working capital balance of \$150,000 in future years is attainable if a major project doesn’t reduce the balance significantly.

Recommendation:

Staff recommends adoption of the 2023 Proposed Budget.

CREATIVE PLACEMAKING - FUND 2350

DESCRIPTION	2020	2021	2022	2023	2024	2025
	ACTUAL	ACTUAL	ESTIMATE	BUDGET REQUEST	CONCEPTUAL	PROJECTED
REVENUES						
INTEREST EARNINGS	12,651	(2,341)	0	0	0	1,665
OTHER	237	0	0	0	0	0
TRANSFER IN FROM SOUTH LOOP DEV FUND	429,996	510,000	430,000	430,000	430,000	442,900
TRANSFER IN FROM PORT AUTHORITY				200,000	200,000	206,000
TOTAL REVENUES	442,884	507,659	430,000	630,000	630,000	650,565
EXPENSES						
SALARIES & BENEFITS	94,550	105,574	110,187	116,256	121,879	129,192
MATERIALS & SUPPLIES	52,750	272,932	147,503	297,521	318,193	321,375
CAPITAL OUTLAY	149,500	166,400	310,000	400,000	300,000	199,998
TRANSFERS OUT	0			0	0	0
TOTAL EXPENSES	296,800	544,906	567,690	813,777	740,072	650,565
NET GAIN (LOSS)	146,084	(37,247)	(137,690)	(183,777)	(110,072)	0
WORKING CAPITAL BALANCE	635,254	598,007	460,317	276,540	166,468	166,468
WORKING CAPITAL GOAL	150,000	150,000	150,000	150,000	150,000	150,000
	424%	399%	307%	184%	111%	111%

Fund 2600, Cemetery

The Bloomington Cemetery is owned and maintained by the City of Bloomington. The cemetery was established in 1856 by Oak Grove Presbyterian Church and acquired by the Town of Bloomington in 1864. The City Clerk's Office maintains the records of the Cemetery, which date back to the 1800s. They sell lots and assist mortuaries with burial arrangements. The City is required to keep \$325,000 in the working capital balance of this fund for perpetual care per State statute (13 acres x \$25,000.)

Eligibility for interment is **open to all** with preferred pricing for those who:

- Lived in Bloomington for at least ten years or
- Are spouses or children and their spouses or the parents, grandparents, or grandchildren of those qualifying above.

A real estate parcel was acquired in 2014 to expand the cemetery northward. Prior to the purchase of this lot the cemetery had sufficient unsold lots to last three to five years. Development of this lot will expand the inventory to last an additional 25 years. The strategic plan for this fund is to purchase property from willing sellers along Lyndale Avenue, near the current cemetery, and develop both the residential lot and the part of the out lot directly behind the residence. This will keep the cemetery viable for approximately 25 years for each lot purchased. The long-term model for this fund shows infrequent property purchases every fifteen years or so, depending upon willing sellers.

2023 revenues are budgeted at \$205,215. 2022 expenditures are budgeted at \$225,085. Working capital at the end of 2023 is projected at \$418,239.

CEMETERY - FUND 2600						
	2020	2021	2022	2023	2024	2025
DE Scription	ACTUAL	ACTUAL	ESTIMATED	BUDGET REQUEST	CONCEPTUAL BUDGET	PROJECTED
REVENUES:						
LOT SALES - FULL BURIAL LOT	56,000	93,000	81,500	76,100	78,800	81,200
LOT SALES - CREMATION BURIAL LOT	6,600	7,700	3,300	4,400	5,200	5,200
NICHE SALES	20,325	25,200	29,400	29,400	30,800	30,800
INTERMENT	75,315	75,670	80,000	73,100	77,300	78,600
MARKER FEES	12,180	8,400	12,000	15,600	15,900	16,200
INTEREST	10,040	(2,121)	3,800	6,600	6,300	6,300
OTHER	30	25	55	15	15	15
TOTAL REVENUE	180,490	207,874	210,055	205,215	214,315	218,315
EXPENSES:						
RECORDKEEPING CHARGE TO CITY CLERK	28,652	28,652	47,659	50,050	30,371	31,282
MAINTENANCE CHARGE TO FACILITIES	200,000	175,000	175,000	159,250	164,500	169,435
GRAVE OPENING AND CLOSING SERVICES	-	-	-	15,750	15,750	16,223
REPURCHASE LOTS	9,700	3,900	-	-	-	-
OTHER	33	195	35	35	35	35
CAPITAL	-	-	-	-	-	-
LAND PURCHASE	-	-	-	-	-	-
TOTAL EXPENSES	238,385	207,747	222,694	225,085	210,656	216,975
NET GAIN (LOSS)	(57,895)	127	(12,639)	(19,870)	3,659	1,340
	88%	87%	92%	96%	95%	93%
WORKING CAPITAL	450,621	450,748	438,109	418,239	421,898	423,239

Recommendation

Staff recommends adoption of the 2023 Budget for the Cemetery fund.

Fund 6700 – Police Contractual Overtime

The Bloomington Police Department provides contractual overtime (COT) services to businesses and individuals that hold special events or functions that require police services beyond that which would routinely be available in the community. The entity contracting for the police services is invoiced for the police overtime wage costs, plus wage related payroll expenses and overhead.

Fees

It is the City’s policy to charge for the full salary plus overtime of the police officers assigned. An overhead rate of 23.4% is included to cover additional PERA and Medicare costs and the staff time required to administer this program needed for scheduling, payroll processing, and billing.

POLICE CONTRACTUAL OVERTIME - FUND 6700					
	2020	2021	2022	2023	2024
DESCRIPTION	ACTUAL	ACTUAL	ESTIMATE	BUDGET REQUEST	CONCEPTUAL BUDGET
REVENUES:					
CUSTOMER REVENUE	557,513	796,831	905,368	932,529	960,505
GRANT REVENUE	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-
TOTAL REVENUE	557,513	796,831	905,368	932,529	960,505
EXPENDITURES:					
SALARIES AND BENEFITS	475,279	681,298	871,172	897,757	925,141
MATERIALS AND SUPPLIES	15,314	15,314	19,196	19,772	20,364
TRANSFER OUT	67,828	100,220	15,000	15,000	15,000
TOTAL EXPENDITURES	558,421	796,831	905,368	932,529	960,505
NET GAIN (LOSS)	(908)	-	-	0	(0)
WORKING CAPITAL BALANCE	(908)	(908)	(908)	(908)	(908)

Revenues

For 2023 the revenue is budgeted at \$932,529. When less revenue is collected, it is reflected as reduced costs to this fund. The COVID19 pandemic with the shutdown of businesses and especially the Mall of America reduced the request for COT in 2020, but it has increased in the past two years.

Expenditures

The 2023 proposed expenditures are \$932,529 of which \$897,757 is allocated to wages and benefits, \$19,772 for contract services and support service costs allocated to this fund

such as materials and supplies, and the remaining balance represents administrative costs to provide this service and will be transferred to the General Fund.

These costs include one-third of the Special Events Sergeant's salary and benefits, additional clerical support for the detailed time card entry attributable to contractual police services overtime, billing and collections for these services, routine use of the traffic van and squad car and a proportionate share of other resources.

Working Capital

All expenses to this fund are to be offset from the charges to the businesses requesting Police contractual services. Therefore, expenses are projected to equal revenues and working capital is not necessary for this program.

Recommendation:

Staff recommends adoption of the 2023 City Manager's Proposed Budget for Fund 6700 Police Contractual Overtime.