



2026 PROPOSED BUDGETS

NON-PROPERTY TAX

ENTERPRISE FUNDS

The following Enterprise Fund budget request will be on consent at the November 17, 2025, City Council meeting for the Council's approval. These documents will be posted on the City's budget web page www.blm.mn/budget.

Enterprise 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.

- **Fund 6700 – Police Contractual Overtime Services**

Fund 6700 – Police Contractual Overtime (COT) Services

The Bloomington Police Department provides Contractual Overtime (COT) services to businesses and individuals hosting special events or functions that require police presence beyond the level typically available in the community. Entities contracting for these services are invoiced for the officer's overtime wage costs, plus associated payroll expenses and overhead.

Fees

The City's policy is to charge the full salary plus overtime rate for the officers assigned. An overhead rate of 23.4% is applied to cover additional PERA and Medicare costs, as well as staff time required for scheduling, payroll processing, and billing administration.

Revenues

For 2026, COT revenue is budgeted at \$1,625,000. If less revenue is collected, expenditures are reduced accordingly. During the COVID-19 pandemic, COT demand declined sharply due to business shutdowns (particularly at the Mall of America) but has since returned to pre-pandemic levels over the past five years.

Expenditures

Proposed 2026 expenditures total \$1,625,000, of which \$1,546,661 is allocated to contractual overtime and related benefits for officers.

POLICE CONTRACTUAL OVERTIME 2026 BUDGET REQUEST

	2024 Actual	2025 Budget	2026 Budget	\$ from 2025	% from 2025
Revenues					
Other Revenues	1,594,138	1,432,592	1,625,000	192,408	13.43%
Transfers from Other Funds				-	0.00%
Total Revenues	1,594,138	1,432,592	1,625,000	192,408	13.43%
Expenditures					
Salaries and Benefits	1,493,280	1,354,700	1,546,661	191,961	14.17%
Materials, Supplies, & Services					0.00%
Internal Charges	16,246	17,892	18,339	447	2.50%
Transfer to Other Funds	84,612	60,000	60,000	-	0.00%
Total Expenditures	\$ 1,594,138	\$ 1,432,592	\$ 1,625,000	\$ 192,408	13.43%
Less Expenses Charged to Other Funds	-	-	-	-	0.00%
Net Total Expenditures	\$ 1,594,138	\$ 1,432,592	\$ 1,625,000	\$ 192,408	13.43%
Revenues less Expenditures	\$ -	\$ -	\$ -	\$ -	0.00%