



2021 Budget and Tax Levy Discussion

- City Manager Recommendations
- Property Tax Supported Fund Budgets:
 - General Fund
 - Enterprise Funds (Golf, Ice Garden, Center for the Arts, Aquatics, Motor Vehicle)
 - Special Revenue Funds (Fire Pension and Communications)
 - Internal Service Funds (Employee Benefits, Accrued Benefits, IT)
- Decision Points



City Manager Recommendations

1. 2021 Tax Levy Increase of 2.75%
2. CBAC Services Reductions Scenario "A"
3. Tax Levy Stabilization
4. 2022 Preliminary Tax Levy of 0%



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Value and Monthly Tax Change
Pay 2021 vs. Pay 2020

Value	Versus Prior Year	Median Value	Median Value
		Home	Apartment
		\$286,400	\$110,500
		0.9%	7.3%
	<u>Levy</u>		
City	5.0%	\$3.51	\$4.40
	3.0%	\$1.61	\$3.45
	2.75%	\$1.37	\$3.33
	0.0%	(\$1.24)	\$2.02
County	0%	(\$6.07)	(\$0.22)
School	2.8%	\$1.19	\$3.20
Other	Varies	(\$0.72)	\$0.27
Total with City @	5.0%	(\$2.09)	\$7.66
	3.0%	(\$3.99)	\$6.70
	2.75%	(\$4.23)	\$6.58
	0.0%	(\$6.84)	\$5.27



Revised “Scenario A” Budget Reductions

- Additional budget reductions included \$510,794:
 - Eliminate HR Part-time position (currently vacant) \$32,000
 - Reduce City Council travel budget \$10,000
 - Community Development position elimination (does not require layoff) \$95,000
 - Eliminate Fire Dept Fleet Repair Tech Position that was never filled \$110,436
 - Cancel right-of-way mowing contract \$78,000
 - New Athletic field utilization fee \$80,000
 - Increase Bloomington Family Aquatic Center child and senior pass rates \$10,000
 - Increase fees for playground programs, Camp Kota, View, and Mini-View \$24,000
 - Increase Dwan green fees from \$1 to \$3 increase \$71,358



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Revised “Scenario A” Budget Reductions

- Budget reductions removed \$271,907:
 - Increase Ice Garden rates by 7% instead of 5% \$31,240
 - Eliminate Administrative Support Position for Admin. Department \$83,000
 - Reduce Cultural Arts Grants Funding \$57,667
 - Eliminate Park Maintenance Position \$100,000
- \$238,887 Net additional budget reductions



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Budget impact by department and scenario

	Scenario A		Scenario B		Scenario C		Total Dollars	Total Percent
	Dollars	Percent	Dollars	Percent	Dollars	Percent		
Admin.	\$ 307,000	16.7%		0.0%		0.0%	\$ 307,000	6.3%
Comm. Dev.	\$ 239,791	13.1%	\$ 298,857	28.2%	\$ 109,176	5.6%	\$ 647,824	13.4%
Comm. Serv.	\$ 148,000	8.1%	\$ 50,474	4.8%	\$ 26,512	1.4%	\$ 224,986	4.7%
Finance	\$ 75,000	4.1%		0.0%		0.0%	\$ 75,000	1.6%
Fire	\$ 110,436	6.0%	\$ 12,500	1.2%	\$ 3,500	0.2%	\$ 126,436	2.6%
IT	\$ 15,000	0.8%	\$ 172,500	16.3%	\$ 37,500	1.9%	\$ 225,000	4.7%
Legal	\$ 100,700	5.5%		0.0%		0.0%	\$ 100,700	2.1%
Parks & Rec.	\$ 442,266	24.1%	\$ 94,667	8.9%	\$ 858,048	44.2%	\$ 1,394,980	28.8%
Police	\$ 0.0%	0.0%	\$ 101,823	9.6%	\$ 868,824	44.7%	\$ 970,647	20.1%
Public Works	\$ 394,850	21.5%	\$ 328,900	31.0%	\$ 39,000	2.0%	\$ 762,750	15.8%
Grand Total	\$ 1,833,043	100.0%	\$ 1,059,721	100.0%	\$ 1,942,560	100.0%	\$ 4,835,324	100.0%

Option #	Rank	Scenario	Dept	Description	Amount	Cumulative Amount
7	1	Scenario A	Finance	Reduce Training/Travel	\$ 11,000	\$ 11,000
34	1	Scenario A	Comm. Dev.	Reduce Professional Development, Training, and Travel	\$ 59,730	\$ 70,730
44	1	Scenario A	Parks & Rec.	Reduce Out of State/Out of Town Travel	\$ 25,000	\$ 95,730
72	1	Scenario A	Public Works	Eliminate Conference Travel	\$ 5,500	\$ 101,230
78	1	Scenario A	Public Works	Eliminate Conference Travel	\$ 12,600	\$ 113,830
86	1	Scenario A	Public Works	Eliminate Conference Travel	\$ 13,750	\$ 127,580
NEW 2	Scenario A	Admin.	Eliminate HR Part-time position (currently vacant)	\$ 32,000	\$ 159,580	
NEW 2	Scenario A	Admin.	Reduce City Council Travel Budget	\$ 10,000	\$ 169,580	
NEW 2	Scenario A	Comm. Dev.	Position Elimination (does not require layoff)	\$ 95,000	\$ 264,580	
22	2	Scenario A	Fire	Eliminate Fire Department Fleet Repair Technician Position(position was never filled)	\$ 110,436	\$ 375,016
84	2	Scenario A	Public Works	Cancel ROW (Right-of-way) Maintenance Contract	\$ 78,000	\$ 453,016
66	2	Scenario A	Parks & Rec.	Athletic Field Utilization Fee – new fee for field utilization (15% of standard rate)	\$ 80,000	\$ 533,016
45	2	Scenario A	Parks & Rec.	BFAC increase child and senior pass rates	\$ 10,000	\$ 543,016
69	2	Scenario A	Parks & Rec.	Fee increase for playgrounds, Camp Kota, View and Mini View	\$ 24,000	\$ 567,016
39	10	Scenario A	Comm. Serv.	Communications Division reorganization	\$ 40,000	\$ 607,016
32	30	Scenario A	Comm. Dev.	Part time office position for B&I eliminated (currently vacant)	\$ 38,511	\$ 645,527
38	40	Scenario A	Comm. Serv.	BEC-TV operations contract	\$ 15,000	\$ 660,527
64	50	Scenario A	Parks & Rec.	Rinks – Downsize from 13 sites to 8 and close warming houses at rinks	\$ 25,000	\$ 685,527
60	70	Scenario A	Parks & Rec.	Hyland Greens S2 rate increase, still operated by City	\$ 31,620	\$ 717,147
46	80	Scenario A	Parks & Rec.	Bush Lake Beach – On Site Coordinator Only – no lifeguards or concessions	\$ 38,000	\$ 755,147
3	90	Scenario A	Admin.	Closure of Motor Vehicle Office (8 employees, 5 full-time and 3 part-time)	\$ 225,000	\$ 980,147
5	100	Scenario A	Legal	Position Adjustments	\$ 100,700	\$ 1,080,847
2	120	Scenario A	Admin.	Reduction in professional services budget	\$ 40,000	\$ 1,120,847
27	130	Scenario A	Comm. Dev.	Reduction in Discretionary Activities	\$ 14,330	\$ 1,135,177
33	140	Scenario A	Comm. Dev.	Move 20% of Planner position salary to HRA	\$ 23,500	\$ 1,158,677
91	160	Scenario A	IT	Reduction in IT Strategic Plan Initiatives (total \$25,000 - \$15,000 would effect tax levy)	\$ 15,000	\$ 1,173,677
67	170	Scenario A	Parks & Rec.	Playground site reduction - Cut 1 playground program site at Brye Park	\$ 9,000	\$ 1,182,677
6	190	Scenario A	Finance	Finance Staffing - wait until 4th quarter of 2021 to fill Purchasing Specialist position	\$ 64,000	\$ 1,246,677
82	220	Scenario A	Public Works	Concrete Contract	\$ 72,000	\$ 1,318,677
30	230	Scenario A	Comm. Dev.	Overtime is reduced or eliminated throughout the department	\$ 8,720	\$ 1,327,397
85	240	Scenario A	Public Works	Eliminate Ag-time, Fertilizer, Herbicides on Some Ballfields	\$ 10,000	\$ 1,337,397
40	250	Scenario A	Comm. Serv.	Postpone Website upgrades	\$ 20,000	\$ 1,357,397
62	260	Scenario A	Parks & Rec.	Ice Garden - Increase rates by 7% instead of 5% - \$31,240 remove	\$ -	\$ 1,357,397
1	270	Scenario A	Admin.	Eliminate administrative support position \$83,000 - remove	\$ -	\$ 1,357,397
51	280	Scenario A	Parks & Rec.	Cultural Arts Grants - 1/3 reduction in funding \$57,667 - remove	\$ -	\$ 1,357,397
55	285	Scenario A	Parks & Rec.	Dwan greens fee increase. Increase of \$1	\$ 35,679	\$ 1,393,076
56	285	Scenario A	Parks & Rec.	Dwan greens fee increase. Increase from \$1 to \$2	\$ 35,679	\$ 1,428,755
57	285	Scenario A	Parks & Rec.	Dwan greens fee increase. Increase from \$2 to \$3	\$ 35,679	\$ 1,464,434
41	290	Scenario A	Comm. Serv.	Staffing changes – PH Health Promotion	\$ 48,000	\$ 1,512,434
53	290	Scenario A	Parks & Rec.	Creekside Option 2 – Reopen Creekside with limited	\$ 92,609	\$ 1,605,043
73	290	Scenario A	Public Works	Sustainability Commission Operations - fund from strategic priorities fund instead	\$ 60,000	\$ 1,665,043
42	291	Scenario A	Comm. Serv.	Staffing changes – PH Family Health	\$ 25,000	\$ 1,690,043
77	291	Scenario A	Public Works	Eliminate Traffic Engineer Position - Currently Unfilled	\$ 143,000	\$ 1,833,043

Option #	Rank	Scenario	Dept	Description	Amount	Cumulative Amount
79	299	Scenario B	Public Works	Park Maintenance Position Unfilled/Elimination	\$ 100,000	\$ 1,933,043
80	299	Scenario B	Public Works	Eliminate Boulevard Ash Trees From Contract	\$ 120,000	\$ 2,053,043
81	299	Scenario B	Public Works	Partially eliminate winter trail plowing (parts/fuel)	\$ 25,000	\$ 2,078,043
49	300	Scenario B	Parks & Rec.	BFAC hours – decrease by 1 hour/day	\$ 20,000	\$ 2,098,043
20	310	Scenario B	Fire	Maintenance and Repairs Equipment	\$ 1,000	\$ 2,099,043
37	320	Scenario B	Comm. Serv.	Staffing change – COED	\$ 43,974	\$ 2,143,017
21	330	Scenario B	Fire	Supplies	\$ 10,000	\$ 2,153,017
36	340	Scenario B	Comm. Serv.	Special event reductions	\$ 6,500	\$ 2,159,517
89	350	Scenario B	IT	General Systems Replacement	\$ 101,250	\$ 2,260,767
51	390	Scenario B	Parks & Rec.	Cultural Arts Grants - 1/3 reduction in funding	\$ 57,667	\$ 2,318,434
88	400	Scenario B	IT	Digital Asset Management	\$ 30,000	\$ 2,348,434
10	410	Scenario B	Police	Dispatch Supervisor	\$ 101,823	\$ 2,450,257
26	440	Scenario B	Comm. Dev.	Elimination of Community Development Director	\$ 200,256	\$ 2,650,513
87	500	Scenario B	IT	Computer Replacements	\$ 41,250	\$ 2,691,763
25	510	Scenario B	Fire	Supplies	\$ 1,500	\$ 2,693,263
28	520	Scenario B	Comm. Dev.	Elimination of Permit Tech Position	\$ 98,601	\$ 2,791,864
74	540	Scenario B	Public Works	Reduce Front Desk PT Staff Hours	\$ 6,400	\$ 2,798,264
47	550	Scenario B	Parks & Rec.	Bush Lake Beach – No lifeguards or on site coordinator, just park maintenance	\$ 17,000	\$ 2,815,264
75	551	Scenario B	Public Works	Neighborhood Traffic Calming Program	\$ 77,500	\$ 2,892,764

Option #	Rank	Scenario	Dept	Description	Amount	Cumulative Amount
76	551	Scenario C	Public Works	Underfill Traffic Engineer Tech Position	\$ 24,000	\$ 2,916,764
12	575	Scenario C	Police	Homeland Security Coordinator Officer Position	\$ 70,000	\$ 2,986,764
17	575	Scenario C	Police	Special Investigations Overtime	\$ 44,000	\$ 3,030,764
63	575	Scenario C	Parks & Rec.	BIG ice rental rates - Change rate increase from 2 to 5%	\$ 38,570	\$ 3,069,334
92	575	Scenario C	Parks & Rec.	Add voluntary fees at Creekside	\$ 12,000	\$ 3,081,334
52	580	Scenario C	Parks & Rec.	Creekside Option 1 – Close Creekside and move programming to the BCA	\$ 471,811	\$ 3,553,145
51	590	Scenario C	Parks & Rec.	Cultural Arts Grants - 1/3 reduction in funding	\$ 57,667	\$ 3,610,812
19	590	Scenario C	Fire	Tuition Reimbursement	\$ 3,000	\$ 3,613,812
24	600	Scenario C	Fire	Employee Equipment	\$ 500	\$ 3,614,312
83	610	Scenario C	Public Works	Eliminate Island/Curbside Sidewalk Weed Spraying	\$ 15,000	\$ 3,629,312
50	630	Scenario C	Parks & Rec.	Artistry supplemental cultural support	\$ 50,000	\$ 3,679,312
90	650	Scenario C	IT	Network Upgrades	\$ 37,500	\$ 3,716,812
14	660	Scenario C	Police	Records Specialist	\$ 82,812	\$ 3,799,624
31	670	Scenario C	Comm. Dev.	Summer interns for EH & Assessing eliminated	\$ 54,176	\$ 3,853,800
70	710	Scenario C	Parks & Rec.	Contractual Service budget – review with CIP & Park Planning	\$ 50,000	\$ 3,903,800
68	720	Scenario C	Parks & Rec.	School District playground funding (missing sheet)		\$ 3,903,800
8	730	Scenario C	Police	Commander	\$ 174,491	\$ 4,078,291
29	740	Scenario C	Comm. Dev.	Professional Services	\$ 55,000	\$ 4,133,291
15	750	Scenario C	Police	Roll Call Pay	\$ 184,395	\$ 4,317,686
35	760	Scenario C	Comm. Serv.	Social services grants to nonprofits	\$ 26,512	\$ 4,344,198
48	770	Scenario C	Parks & Rec.	Bush Lake Beach – Turn over to Three Rivers, just park maint. (missing sheet)	\$ 45,000	\$ 4,389,198
11	780	Scenario C	Police	Police Dispatcher	\$ 88,000	\$ 4,477,198
13	790	Scenario C	Police	Patrol Officer	\$ 106,922	\$ 4,584,120
9	800	Scenario C	Police	Crime Analyst/Statistician	\$ 118,204	\$ 4,702,324
65	810	Scenario C	Parks & Rec.	School District Galaxy funding - eliminate or reduce	\$ 133,000	\$ 4,835,324

Option#	Rank	Scenario	Dept	Description	Amount	Cumulative Amount
54	840	Not included	Parks & Rec.	Summer Fete – Eliminate event	\$ 60,000	\$ 4,895,324
16	850	Not included	Police	Special Investigations Investigator (SIU)	\$ 139,647	\$ 5,034,971
58	860	Not included	Parks & Rec.	Dwan golf fee increase for high schools	\$ 13,200	\$ 5,048,171
43	870	Not included	Comm. Serv.	Staffing changes – PH Senior Health	\$ 35,000	\$ 5,083,171
4	880	Not included	Admin.	Reduced election costs if Ranked Choice Voice (RCV) is adopted	\$ 75,000	\$ 5,158,171
59	890	Not included	Parks & Rec.	Hyland Greens - Turn over operations to MN Section of PGA	\$ -	\$ 5,158,171
61	900	Not included	Parks & Rec.	Hyland Greens - Partner with Three Rivers Park District on operations and maintenance	\$ -	\$ 5,158,171
71	910	Not included	Parks & Rec.	Soens P laylot Sale (missing sheet)	\$ 400,000	\$ 5,558,171
93	920	Not included	Admin.	Negotiate contribution from County toward Motor Vehicle Services	\$ -	\$ 5,558,171
94	930	Not included	Comm. Serv.	Negotiate contribution from County toward Public Health department	\$ -	\$ 5,558,171
95	940	Not included	Public Works	Citizen volunteers take care of parks	\$ -	\$ 5,558,171
96	950	Not included	Legal	Analyze misdemeanor prosecution costs to determine for outsourcing	\$ -	\$ 5,558,171
23	960	Not included	Fire	Eliminate Hiring 10 New Firefighters 2021	\$ 124,000	\$ 5,682,171

2021 Tax Levy - Revised Scenario A

	2020 Tax Levy	2021 Tax Levy	2021 Tax Levy \$ Change	2021 Tax Levy % Change	Median Value Home Monthly City Tax	Median Value Home City Monthly Tax \$ Change	Median Value Home City Tax % Change
Property Tax Levy Allocation:							
General Fund	\$54,041,504	\$58,684,042	\$4,642,538		\$80.43		
Communications Fund	\$250,000	\$175,000	(\$75,000)		\$0.24		
Motor Vehicle Fund	\$125,000	\$0	(\$125,000)		\$0.00		
Forestry / Diseased Trees (Solid Waste Fund)	\$185,000	\$185,000	\$0		\$0.25		
Fire Pension Fund	\$1,050,000	\$1,050,000	\$0		\$1.44		
Strategic Priorities Fund		(\$1,165,000)	(\$1,165,000)		(\$1.60)		
Aquatics Fund	\$1,226,000	\$515,000	(\$711,000)		\$0.71		
Art Center Fund	\$1,000,000	\$1,000,000	\$0		\$1.37		
Golf Fund	\$300,000	\$161,343	(\$138,657)		\$0.22		
Ice Garden Fund	\$80,000	\$80,000	\$0		\$0.11		
Tax Abatement District	\$950,000	\$300,000	(\$650,000)		\$0.41		
Non-Debt Service Subtotal	\$59,207,504	\$60,985,385	\$1,777,881	2.75%	\$83.69		
Debt Service	\$5,482,359	\$5,482,231	(\$128)	0.00%	\$7.61		
Total Tax Levy	\$64,689,863	\$66,467,616	\$1,777,753	2.75%	\$91.10	\$1.37	1.53%
Median Value Home Value: \$286,400 0.9% Increase							
Assessing Property Value Changes: Pay 2021							
Residential		1.00%					
Apartment		9.60%					
Commercial		2.40%					
Industrial		3.90%					
Tax Levy	Total Levy	Change	Gap				
0.00%	64,689,863	0	(1,777,753)				
1.00%	65,336,762	646,899	(1,130,854)				
2.00%	65,983,660	1,293,797	(483,956)				
2.50%	66,307,110	1,617,247	(160,506)				
2.75%	66,468,834	1,778,971	1,218				
3.00%	66,630,559	1,940,696	162,943				
4.00%	67,277,458	2,587,595	809,841				
5.00%	67,924,356	3,234,493	1,456,740				

2022 Projected Tax Levy - Revised Scenario A

	2021 Tax Levy	2022 Tax Levy	Tax Levy \$ Change	Tax Levy % Change	Median Value Home Monthly City Tax	Median Value Home City Tax \$ Change	Median Value Home City Tax % Change
General Revenues:							
General Fund	\$58,684,042	\$58,142,872	(\$541,170)		\$86.46		
Communications	\$175,000	\$295,000	\$120,000		\$0.44		
Motor Vehicle	\$0	\$0	\$0		\$0.00		
Forestry / Diseased Trees (Solid Waste Fund)	\$185,000	\$185,000	\$0		\$0.28		
Fire Pension	\$1,050,000	\$1,050,000	\$0		\$1.56		
Strategic Priorities	(\$1,165,000)	(\$1,143,830)	\$21,170		(\$1.70)		
Aquatics	\$515,000	\$515,000	\$0		\$0.77		
Art Center	\$1,000,000	\$1,000,000	\$0		\$1.49		
Golf	\$161,343	\$161,343	\$0		\$0.24		
Ice Garden	\$80,000	\$80,000	\$0		\$0.12		
Tax Abatement	\$300,000	\$300,000	\$0		\$0.45		
Total General Revenues	\$60,985,385	\$60,585,385	(\$400,000)	-0.60%	\$90.10		
Debt Service	\$5,482,231	\$5,882,231	\$400,000	0.60%	\$8.75		
Total Tax Levy	\$66,467,616	\$66,467,616	\$0	0.00%	\$98.84	\$7.74	8.50%

**City of Bloomington
General Fund Long Term Model - Revised Scenario A**

	2019 Actual	2020 Budget	2020 Rev. Bud.	2020 Estimated	2021 Budget	2022 Budget	2023 Projected	2024 Projected
Property Tax Levy	\$51,128,914	\$54,041,504	\$54,041,504	\$53,547,980	\$58,684,042	\$58,142,872	\$60,046,980	\$60,903,329
Less Delinquent & Abatements		(493,524)	(493,524)	(615,000)	(753,102)	(746,157)	(770,593)	(781,583)
Admissions Tax	1,707,768	1,500,000	1,500,000	1,500,000	461,097	585,151	1,185,092	1,372,675
Lodging Tax	8,677,118	8,610,000	8,610,000	2,863,449	4,231,795	6,706,054	7,718,694	8,960,890
Business Licenses	1,989,129	1,973,258	1,973,258	1,591,400	1,885,434	1,912,434	1,336,249	1,409,109
Permits	4,886,078	3,882,825	3,882,825	4,015,000	3,839,089	2,933,380	2,918,380	2,976,748
Fines	673,692	700,000	700,000	431,400	500,000	500,000	500,000	500,000
Program Income	1,916,972	2,052,470	2,089,138	1,154,138	2,329,842	2,198,321	2,220,304	2,242,507
Intergovernmental Revenue	3,115,262	2,586,606	3,043,333	3,061,321	3,638,043	3,638,043	3,638,043	3,638,043
Interest Earnings	823,381	200,000	200,000	150,000	150,000	150,000	150,000	150,000
Transfers from Franchise Fees PMP	1,124,905	1,128,640	1,128,640	1,128,640	1,312,499	1,347,374	1,383,295	1,420,294
Transfers from Franchise Fees for Trails	0	150,000	150,000	150,000	170,000	175,000	180,250	185,658
Transfers from South Loop to Police	1,902,204	1,969,585	1,969,585	1,969,585	1,947,737	1,959,107	1,819,107	1,679,107
Transfers from Police COT for Admin	85,816	14,503	14,503	14,503	15,000	15,000	15,000	15,000
Transfers from Strategic Priorities	200,000							
Transfers from CARES Fund				5,074,096				
Transfers Other	35,760							
Miscellaneous Revenue	1,263,833	1,116,391	1,134,990	1,268,490	992,245	1,059,045	1,069,635	1,080,332
REVENUES	79,530,832	79,432,258	79,944,252	76,266,099	79,527,775	81,175,565	83,598,019	86,094,685
City Council	492,432	523,231	523,231	515,000	530,068	541,800	558,054	574,796
Administration	2,541,149	2,843,659	2,846,419	2,707,100	2,556,700	2,687,974	2,768,613	2,851,672
Legal	1,666,969	2,021,508	2,228,340	1,976,100	1,881,631	1,916,155	1,973,640	2,032,849
Finance	1,137,728	1,255,547	1,316,199	1,230,800	1,118,795	1,232,966	1,269,955	1,308,054
Police	26,838,488	27,826,107	27,876,141	27,316,200	28,287,374	28,485,558	29,340,125	30,220,328
Fire	5,621,062	5,435,871	5,556,290	5,531,400	5,299,932	5,435,856	5,598,932	5,766,900
Community Development	9,438,304	9,851,924	10,293,908	10,014,400	9,421,046	9,743,146	10,035,440	10,336,504
Community Services	4,338,305	4,873,059	5,093,368	4,877,600	6,018,301	6,097,049	6,279,960	6,468,359
Parks and Recreation	9,622,757	10,392,521	10,666,732	9,263,800	9,893,838	9,948,376	10,246,827	10,554,232
Public Works	13,519,391	14,121,458	14,772,571	13,538,000	13,830,388	14,356,793	14,787,497	15,231,122
Transfers to Other Funds	2,443,645			1,976,514				
Offset for Estimated Unspent		(1,650,000)	(1,650,000)		(1,250,000)	(1,250,000)	(1,300,000)	(1,350,000)
Total Expenditures	77,660,230	77,494,886	79,523,200	78,946,914	77,588,073	79,195,673	81,559,043	83,994,814
Contingency (2.5% of Total Expenditures)		1,937,372	1,937,372		1,939,702	1,979,892	2,038,976	2,099,870
Expenditures with Contingency	77,660,230	79,432,258	81,460,572	78,946,914	79,527,775	81,175,565	83,598,019	86,094,685
Net of Revenues and Expenditures	1,870,602	0	(1,516,320)	(2,680,815)	0	0	0	0



Golf

Dwan Golf Course

- Hosts 11 unique weekly golf leagues.
- Bloomington Kennedy and Jefferson High school boys and girls golf teams.
- Numerous charity fundraisers, corporate events, class reunions and various other group events



Hyland Greens Golf Course

- 13 different weekly leagues
- BAA Junior golf program, YMCA Junior program and GolfTrack lesson program
- 36 stall driving range



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GOLF - FUND 6400

	2018	2019	2020	2020	2020	2021	2022	2023	2024	2025
	ACTUAL	ACTUAL	BUDGET	REVISED BUDGET	ESTIMATED	BUDGET REQUEST	BUDGET REQUEST	PROJECTED	PROJECTED	PROJECTED
REVENUES:										
DWAN REVENUES	1,206,859	1,242,953	1,332,883	1,332,883	1,401,117	1,476,637	1,476,637	1,685,702	1,747,131	1,811,016
HYLAND REVENUES	361,100	375,407	432,776	432,776	0	458,307	457,947	476,265	495,315	515,128
BOND PROCEEDS	0	0	0	0	0	0	0	0	0	0
TRANSFERS IN	0	0	0	0	0	0	0	0	0	0
PROPERTY TAX	300,000	300,000	300,000	300,000	300,000	161,343	161,343	300,000	300,000	300,000
INTEREST	(337)	2,178	2,191	2,191	0	1,000	1,000	1,000	1,000	1,000
TOTAL REVENUES	1,867,622	1,920,538	2,067,850	2,067,850	1,701,117	2,097,267	2,096,927	2,462,967	2,543,446	2,627,144
EXPENSE:										
SALARIES AND BENEFITS	1,112,088	1,123,739	1,214,077	1,214,077	1,022,600	1,167,977	1,177,238	1,212,555	1,248,932	1,286,400
MATERIALS AND SUPPLIES	709,027	682,141	746,179	778,916	628,832	745,947	747,447	771,899	797,274	823,610
DEBT SERVICE	0	0	0	0	0	0	0	0	0	0
CAPITAL	27,810	34,421	48,000	71,545	56,545	56,000	123,000	55,000	70,000	100,000
TOTAL EXPENSES	1,848,925	1,840,301	2,008,256	2,064,538	1,707,977	1,969,924	2,047,685	2,039,454	2,116,206	2,210,010
NET GAIN (LOSS)	18,697 2%	80,237 11%	59,594 17%	3,312 10%	(6,860) 10%	127,363 23%	49,242 31%	423,513 62%	427,240 91%	417,134 124%
WORKING CAPITAL BALANCE	14,639	94,876	154,470	98,188	88,016	214,379	273,104	556,808	847,542	1,131,789
WORKING CAPITAL GOAL:	900,500	860,000	906,000	978,000	896,000	934,000	887,000	891,000	933,000	914,000
OPERATIONS - 2 MONTHS	332,000	332,000	370,000	375,000	293,000	331,000	332,000	341,000	353,000	364,000
EMERGENCY REPAIRS	480,000	480,000	480,000	480,000	480,000	480,000	480,000	480,000	480,000	480,000
CAPITAL IMPROVEMENTS	88,500	48,000	56,000	123,000	123,000	123,000	75,000	70,000	100,000	70,000



Bloomington Ice Garden (BIG)

- Opened in 1970 = 50 years old
- Programs and participants include:
 - Bloomington Skate School
 - High school hockey teams
 - Youth associations
 - Camps
 - Nation-wide tournaments
 - Amateur and professional figure skaters
 - 70-and-over national hockey championship team

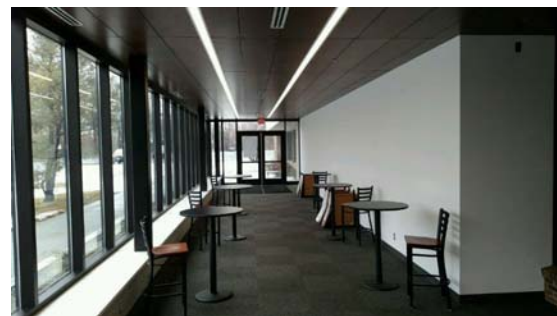


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BIG: Recent Projects

- Recently renovated 8 locker rooms on Rinks 1 & 2 to include separate toilet and shower facilities
- Added new main entry vestibule with automatic doors to alleviate lobby congestion, provide gathering spaces, and enhance overall guest experience
- Added ADA-compliant viewing areas to Rinks 1 & 2
- Installed LED lighting for all three rinks



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BIG: Future Projects

- Replacement of Freon-based (R22) ice making system for all 3 rinks
- Downsize Rink 3 to NHL (200' x 85') size
- Upgrade mechanical equipment, lobbies, restrooms, locker rooms, concession stand, seating and add an elevator
- Add high school dressing rooms and new scoreboards
- Continuing to explore energy and operation efficiencies



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ICE GARDEN - FUND 6450

DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 REVISED BUDGET	2020 ESTIMATED	2021 BUDGET REQUEST	2022 BUDGET REQUEST	2023 PROJECTED	2024 PROJECTED
REVENUE S:									
PROPERTY TAX FOR DEBT SERVICE			203,517	203,517	203,517	191,026	190,326	189,426	188,326
PROPERTY TAX FOR OPERATIONS			80,000	80,000	80,000	80,000	80,000	80,000	80,000
ICE RENTALS / SKATING/ CONCESSIONS	1,395,609	1,380,565	1,443,209	1,443,209	875,000	1,517,350	1,555,150	1,586,253	1,617,978
INTERFUND TRANSFERS (FACILITIES AND PARK CAPITAL)	0	293,494	0	0	0	0	0	0	0
OTHER REVENUE	0	63,702	0	28,612	28,612	0	0	0	0
CHARTER BOND PROCEEDS	0	1,645,000	0	0	0	0	0	0	0
LOCAL GRANTS	7,875	302,625	0	0	0	0	0	0	0
INTEREST	10,785	23,025	4,895	4,895	1,250	5,000	5,000	5,246	5,351
TOTAL REVENUES	1,414,269	3,708,411	1,731,621	1,760,233	1,188,379	1,793,376	1,830,476	1,860,925	1,891,655
EXPENSE S:									
SALARIES & BENEFITS	613,587	660,155	738,560	738,560	640,300	721,847	725,236	746,993	769,403
MATERIALS, SUPPLIES, & SERVICES	783,125	737,074	783,185	785,498	744,400	671,318	644,682	651,129	657,640
CAPITAL OUTLAY	225,459	9,370	145,000	222,478	100,000	150,000	330,000	130,000	135,000
ICE GARDEN REMODEL AND LIGHTING PROJECTS	0	2,340,428	0	0	0	0	0	0	0
DEBT SERVICE	0	31,529	62,947	62,947	62,947	191,026	190,326	189,426	188,326
TRANSFER TO FACILITIES - INTERFUND LOAN	0	0	0	0	0	0	27,336	27,336	27,336
TOTAL EXPENSES	1,622,171	3,778,556	1,729,692	1,809,483	1,547,647	1,734,191	1,917,580	1,744,884	1,777,705
NET GAIN (LOSS)	(207,902)	(70,145)	1,929	(49,250)	(359,268)	59,185	(87,104)	116,041	113,950
	155%	136%	128%	115%	41%	38%	36%	66%	99%
WORKING CAPITAL BALANCE	584,838	514,697	516,626	465,447	155,429	214,614	127,510	243,551	357,500
WORKING CAPITAL GOAL	377,785	377,872	403,624	404,010	380,783	562,194	358,320	368,020	362,840
OPERATIONS - TWO MONTHS	232,785	232,672	253,624	254,010	230,783	232,194	228,320	233,020	237,640
CAPITAL	145,000	145,000	150,000	150,000	150,000	330,000	130,000	135,000	125,000



Center for the Arts

- Over 113,000 - Annual arts related visits (choir & music rehearsals, dance & art classes, gallery visits, ticketed events)
- Over 50,000 - Annual attendance at ticketed events
- Countless other visitors for city and private functions



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Arts Organizations

- Angelica Cantanti Youth Choirs
- Artistry
- Bloomington Chorale
- Bloomington Symphony Orchestra
- Continental Ballet Company
- Medalist Concert Band
- NOTE-able Singers

Additional collaborators include:

- Alive & Kickin
- Chameleon Theatre Circle
- Touring performers and musicians

City awards grants to art organizations to assist with operations - \$173,000 in 2020



CENTER FOR THE ARTS - FUND 6500

DE DESCRIPTION	2018	2019	2020	2020	2020	2021	2022	2023	2024
	ACTUAL	ACTUAL	BUDGET	REVISED BUDGET	ESTIMATED	REQUEST	REQUEST	PROJECTED	PROJECTED
REVENUES:									
PROPERTY TAX	1,122,329	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
CUSTOMER REVENUE	187,223	135,895	185,000	185,000	42,500	130,000	130,000	133,900	137,917
INTEREST	2,864	16,714	2,289	2,289	4,100	7,596	15,055	14,695	14,701
ENDOWMENT TRANSFER	18,750	18,750	10,200	10,200	18,750	1,000,000			
TRANSFERS IN FROM CAPITAL PROJECTS	50,004	0	0	0	0				
TOTAL REVENUE S	1,381,170	1,171,359	1,197,489	1,197,489	1,065,350	2,137,596	1,145,055	1,148,595	1,152,618
EXPENSES:									
SALARIES AND BENEFITS	216,721	178,726	204,258	204,258	151,000	242,862	245,801	250,717	255,731
MATERIALS AND SUPPLIES	547,741	490,337	585,602	585,602	585,602	578,276	578,276	589,842	601,638
CAPITAL OUTLAY	13,581	58,667	100,000	284,125	29,125	390,000	100,000	70,000	130,000
CULTURAL ARTS GRANTS			182,000	182,000	182,000	182,000	182,000	187,460	193,084
ADDITIONAL ARTISTRY SUPPORT	205,000	205,000	205,000	205,000	205,000	50,000	50,000	50,000	50,000
TOTAL EXPENSE S	983,043	932,730	1,276,860	1,460,985	1,152,727	1,443,138	1,156,077	1,148,019	1,230,454
NET GAIN (LOSS)	398,127	238,629	(79,371)	(263,496)	(87,377)	694,458	(11,022)	577	(77,835)
	89%	160%	115%	88%	123%	103%	102%	101%	96%
WORKING CAPITAL BALANCE	634,855	873,483	794,112	609,987	786,106	1,480,564	1,469,542	1,470,119	1,392,284
WORKING CAPITAL GOAL	709,434	544,574	691,858	691,858	638,600	1,439,241	1,442,180	1,449,024	1,456,004
2 MOS OPERATIONS	308,011	260,449	301,858	301,858	248,600	339,241	342,180	349,024	356,004
CAPITAL	401,423	284,125	390,000	390,000	390,000	1,100,000	1,100,000	1,100,000	1,100,000



Aquatics

Bloomington Family Aquatic Center

- Opened in 1971
- Nearly 3,500 season passes
- 55,973 visitors in 2019



Bush Lake Beach

- Partially funded (about \$20k) through Metropolitan Council
- 301 season passes sold
- 53,207 annual visitors



AQUATICS - FUND 6550

DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED	2021 BUDGET REQUEST	2022 BUDGET REQUEST	2023 PROJECTED	2024 PROJECTED
REVENUES:								
PROPERTY TAXES - POOL	762,048	976,606	1,040,000	1,040,000	367,000	367,000	417,000	467,000
PROPERTY TAXES - BEACH	304,948	208,000	186,000	186,000	148,000	148,000	173,000	173,000
CUSTOMER REVENUE - POOL	248,312	270,859	242,120	102	242,120	242,120	246,962	251,902
CUSTOMER REVENUE - BEACH	113,743	111,004	98,220	8,305	102,099	102,099	104,141	106,224
INTERGOVERNMENTAL REVENUE - BEACH	28,671	27,101	22,238	27,299	21,793	21,357	20,930	20,512
INTEREST	2,358	7,102	6,368	0	5,000	5,000	5,000	5,000
TOTAL REVENUES	1,460,080	1,600,472	1,594,946	1,261,706	886,012	885,576	967,034	1,023,637
EXPENSES:								
SALARIES AND BENEFITS - POOL	227,491	235,223	252,086	58,000	254,602	255,717	260,831	266,048
SALARIES AND BENEFITS - BEACH	139,786	140,399	157,124	50,000	121,890	123,005	123,003	123,001
MATERIALS, SUPPLIES, AND SERVICES - POOL	283,006	246,747	262,445	251,196	239,881	239,881	244,679	249,572
POOL TRANSFER TO FACILITIES	566,736	612,084	648,804	648,804	-	-	-	-
MATERIALS, SUPPLIES, AND SERVICES - BEACH	144,574	147,894	149,742	149,700	139,195	139,195	139,190	139,185
CAPITAL OUTLAY - POOL	9,329	141,720	50,000	-	50,000	50,000	60,000	365,500
CAPITAL OUTLAY - BEACH	-	-	50,000	-	50,000	50,000	60,000	100,000
TOTAL EXPENSES	1,370,922	1,524,067	1,570,201	1,157,700	855,568	857,798	887,703	1,243,306
TOTAL GAIN (LOSS)	89,158	76,405	24,745	104,006	30,444	27,778	79,331	(219,669)
	118%	123%	92%	143%	115%	121%	110%	68%
TOTAL WORKING CAPITAL BALANCE	325,129	401,535	426,280	505,541	535,985	563,763	643,094	423,425
TOTAL WORKING CAPITAL GOAL	275,242	327,221	463,447	352,802	464,740	464,740	582,534	619,375
1 MONTH CUSTOMER REVENUE	130,242	127,221	113,447	2,802	114,740	114,740	117,034	119,375
CAPITAL	150,000	200,000	350,000	350,000	350,000	350,000	465,500	500,000



Motor Vehicle



- Driver's License renewals, Enhanced ID & Real ID
- Motor Vehicle registration and title transfers
- Recreational Vehicle licenses – ATVs, boats, snowmobiles, etc.
- 5 full-time and 3 part-time positions
- Closed from mid-March to late-May. Currently operating on an appointment-only basis





Motor Vehicle Revenues

- Fee revenue does not cover operating costs.
- City has no control over fees because they are set by state statute.
- Office once generated excess revenue for the City, but has needed an increasing amount of financial support from other sources in recent years.
- \$225,000 of Property Tax Support budgeted for 2021



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Fee Type	Current Amount Retained	Last Increased
MV Tab Renewal	\$6.00 \$7.00	July 2012 July 2019
MV Title Transfer	\$10.00 \$11.00	July 2012 July 2019
Driver's License (including Real ID)	\$8.00	July 2014
DNR (boat, ATV, snowmobile)	\$4.00 - \$7.00	early 2000's

	2017	2018	2019	2020
Fee Revenue	\$589,033	\$553,677	\$581,161	\$605,000
Transfer of Passport Fees	\$73,445	\$79,975	\$88,310	0
Transfer from City Reserves	0	0	\$125,000	0
Property Tax Revenues	0	0	\$125,000	\$125,000
Transfers In	\$73,445	\$79,975	\$338,310	\$125,000

• \$225,000 Property Tax support requested for 2021

MOTOR VEHICLE - FUND 6800								
	2018	2019	2020	2020	2021	2022	2023	2024
DESCRIPTION	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET REQUEST	BUDGET REQUEST	PROJECTED	PROJECTED
REVENUES:								
AUTO LICENSE FEES	387,100	405,371	439,000	224,186	375,000	439,000	439,000	460,950
BOAT LICENSE FEES	12,854	12,073	11,000	9,000	12,000	12,000	12,120	12,241
DRIVER LICENSE FEES	153,706	163,701	155,000	120,000	165,000	165,000	165,000	166,650
NOTARY FEES	17	16			16	16	16	16
INTEREST EARNINGS	6,682	12,306	4,281	0	2,200	2,400	2,200	900
PASSPORT	79,975	88,310						
MNLARS REFUND		137,577						
TRANSFER IN		125,000						
PROPERTY TAX LEVY		125,000	125,000	125,000	225,000	125,000	125,000	150,000
TOTAL REVENUES	640,334	1,069,354	734,281	478,186	779,216	743,416	743,336	790,757
EXPENSES:								
SALARIES & BENEFITS	585,072	619,413	674,062	588,977	598,693	600,899	618,926	637,494
MATERIALS & SUPPLIES	139,706	139,531	151,662	140,230	143,311	143,311	146,177	149,101
CAPITAL OUTLAY			37,000		37,000		100,000	
TOTAL EXPENSES	724,778	758,944	862,724	729,207	779,004	744,210	865,103	786,595
NET GAIN (LOSS)	(84,444)	310,410	(128,443)	(251,021)	212	(794)	(121,767)	4,163
	111%	165%	112%	77%	86%	88%	57%	65%
WORKING CAPITAL BALANCE	156,331	466,741	338,298	215,720	215,932	215,138	93,371	97,533
WORKING CAPITAL GOAL:	141,000	283,000	301,000	279,000	250,000	244,000	164,000	151,000
OPERATING EXPENSES (2 MONTHS)	141,000	146,000	164,000	142,000	150,000	144,000	164,000	151,000
CAPITAL REPLACEMENT	0	137,000	137,000	137,000	100,000	100,000		



Fire Pension Fund

- Each year, an independent actuary calculates the fire pension liability due two years in the future for the Bloomington Fire Department Relief Association (BFDRA)
- 2021 pension obligation will be \$1,379,113 based on investment performance of the pension at the end of 2019.
- The annual fire pension obligation is impacted by market volatility, investment returns, and firefighter demographics.
- Fire Pension revenue is received from the following sources:
 - State Aid (2019 amount was \$609,799)
 - City property tax levy 2021 proposed is \$1,050,000
 - Transfers from the General Fund in years there is positive budget variance



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FIRE PENSION - FUND 2800

DE DESCRIPTION	2018	2019	2020	2020	2020	2021	2022	2023	2024
	ACTUAL	ACTUAL	BUDGET REQUEST	REVISED BUDGET	ESTIMATED	BUDGET REQUEST	BUDGET REQUEST	PROJECTED	PROJECTED
REVENUES									
Property Tax	1,000,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,250,000	1,350,000
Interest Income	41,353	90,758	35,284	35,284	52,000	49,361	43,846	31,412	20,920
State Aid	594,361	609,799	594,361	594,361	649,689	656,186	662,748	669,375	669,375
Operating Transfers In from Strategic Priorities	1,000,000	950,000	500,000	500,000	500,000				
Bond Proceeds			500,000	500,000	0		500,000		500,000
TOTAL REVENUE	2,635,714	2,700,557	2,679,645	2,679,645	2,251,689	1,755,547	2,256,594	1,950,787	2,540,295
EXPENDITURES									
Fire Pension Obligation	2,130,346	609,799	2,541,359	2,541,359	2,541,359	1,379,113	3,500,000	2,500,000	2,500,000
Transfer (Loan) to Facilities for Fire Stations Design		0		500,000	0	500,000		500,000	
TOTAL EXPENDITURES	2,130,346	609,799	2,541,359	3,041,359	2,541,359	1,879,113	3,500,000	3,000,000	2,500,000
NET GAIN (LOSS)	505,368	2,090,758	138,286	(361,714)	(289,670)	(123,567)	(1,243,406)	(1,049,213)	40,295
	135%	240%	197%	177%	180%	175%	126%	84%	85%
WORKING CAPITAL BALANCE	2,707,058	4,797,816	4,936,102	4,436,102	4,508,146	4,384,579	3,141,173	2,091,960	2,132,255
WORKING CAPITAL GOAL	2,000,000	2,000,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000



Communications



- Inform and educate
- Build relationships
- Engage the community
- Promote City services



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How many messages delivered?

Briefing and Insider articles – **18.1 million**,

Facebook videos and posts – **2.1 million**,

Website pages – **2.8 million**,

E-Subscribe emails – **1.2 million**,

Twitter, YouTube, Nextdoor, Instagram **2 million** ...



More than **26 million** messages delivered in 2019.



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Funding For Communications

- FCC threats to local governments
- Flattening of cable revenues



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COMMUNICATIONS - FUND 2100

DE DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 ESTIMATE	2021 BUDGET REQUEST	2022 BUDGET REQUEST	2023 PROJECTED	2024 PROJECTED
REVENUES:									
FRANCHISE FEES	1,101,554	1,087,969	1,053,500	1,053,500	1,024,051	1,025,000	1,025,000	1,025,000	1,025,000
PEG FEES	315,488	296,545	302,500	302,500	285,657	290,000	290,000	290,000	290,000
PROPERTY TAXES		150,000	250,000	250,000	250,000	175,000	295,000	400,000	450,000
INTEREST INCOME	4,888	4,802	4,000	4,000	1,000	2,000	1,000	1,000	1,000
PROGRAM INCOME	60,927	83,500	52,400	52,400	52,400	53,600	53,600	55,208	56,864
INTERNAL REVENUE	24,310	19,240	25,462	25,462	24,100	22,300	22,300	22,969	23,658
TRANSFERS IN	193,632	424,752	210,899	210,899	210,899	211,772	211,772	218,125	224,669
TOTAL REVENUE	1,700,799	2,066,808	1,898,761	1,898,761	1,848,107	1,779,672	1,898,672	2,012,302	2,071,191
EXPENDITURES:									
WAGES & BENEFITS	979,660	1,010,892	1,095,099	1,095,099	1,010,000	1,089,778	1,111,574	1,139,363	1,167,847
MATERIALS/SUPPLIES/SERVICES	484,463	515,969	607,487	632,121	627,681	546,391	519,346	624,540	529,785
BRIEFING COSTS	138,825	175,563	177,319	177,319	177,319	179,092	180,883	182,692	184,519
CAPITAL OUTLAY	465,660	358,686	108,600	120,452	80,452	146,000	104,000	90,000	116,000
TOTAL EXPENDITURES	2,068,608	2,061,110	1,988,505	2,024,991	1,895,452	1,961,261	1,915,803	2,036,595	1,998,151
NET GAIN (LOSS)	(367,809)	5,698	(89,744)	(126,230)	(47,345)	(181,589)	(17,131)	(24,292)	73,040
	76%	120%	80%	79%	95%	43%	39%	27%	61%
WORKING CAPITAL BALANCE:	341,614	347,312	257,568	221,082	299,967	118,378	101,247	76,954	149,994
WORKING CAPITAL GOAL:	447,200	289,600	322,000	280,000	317,000	275,000	261,000	287,000	244,000
OPERATING CASH FLOW (2 MONTHS)	184,000	181,000	176,000	176,000	171,000	171,000	171,000	171,000	171,000
CAPITAL REPLACEMENT	263,200	108,600	146,000	104,000	146,000	104,000	90,000	116,000	73,000



Employee Benefits Fund

- Health Insurance
- Dental Insurance
- Life Insurance
- Long-Term Disability Insurance
- Health Club Reimbursement
- Tuition Reimbursement



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Employee Benefits Fund

Goal is to stabilize insurance expenses in departmental budgets and moderate large budget spikes due to increase in benefit costs, especially in the areas of health insurance.



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Employee Benefits Fund

Revenues:

Each Department charged based on # of employees

2021 & 2022 charge = \$17,510 per FTE

(same as the 2020 charge – no increase)

Expenditures:

Based on insurance premium costs and enrollment



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EMPLOYEE BENEFITS - FUND 7400

	2018	2019	2020	2020	2021	2022	2023	2024
DESCRIPTION	ACTUAL	ACTUAL	BUDGET	ESTIMATED	BUDGET REQUEST	BUDGET REQUEST	PROJECTED	PROJECTED
REVENUE:								
DEPARTMENT CHARGES	8,747,354	9,910,224	10,384,710	10,384,710	10,183,680	10,183,680	10,591,027	11,120,579
EMPLOYEE WITHHOLDINGS	773,264	965,432	995,550	435,130	470,205	482,780	495,874	509,513
COBRA / RETIREES	563,578	595,876	613,817	124,512	123,762	124,999	126,249	127,512
OTHER REVENUES	98,320	81,787	24,000	28,000	22,000	22,000	22,000	22,000
TOTAL REVENUES	10,182,516	11,553,319	12,018,077	10,972,352	10,799,647	10,813,459	11,235,151	11,779,603
EXPENSE:								
MEDICAL	9,286,786	10,083,891	10,361,611	8,935,233	9,558,264	9,974,257	10,410,930	10,869,316
DENTAL	659,521	695,749	687,806	374,848	678,684	685,471	692,326	699,249
LIFE	125,631	126,874	131,805	161,388	135,669	137,026	138,396	139,780
LONG TERM DISABILITY	100,670	105,571	109,180	109,566	112,455	115,829	119,304	122,883
TUITION REIMBURSEMENT	-	110,471	204,750	112,000	157,500	157,500	162,750	168,000
OTHER EXPENSES	144,462	165,447	178,365	162,331	172,031	175,528	179,108	184,430
TOTAL EXPENSES	10,317,070	11,288,002	11,673,517	9,855,366	10,814,604	11,245,611	11,702,814	12,183,658
TOTAL GAIN (LOSS)	(134,554)	265,317	344,561	1,116,986	(14,957)	(432,152)	(467,663)	(404,055)
	109%	118%	134%	187%	179%	153%	127%	104%
TOTAL WORKING CAPITAL BALANCE	2,031,517	2,296,834	2,641,395	3,413,820	3,398,864	2,966,712	2,499,049	2,094,993
TOTAL WORKING CAPITAL GOAL	1,859,756	1,940,667	1,972,793	1,821,280	1,901,217	1,937,134	1,975,234	2,015,305



Accrued Benefits Fund



- Pay-out of accrued leave time when an employee leaves the City (Vacation, Personal, Comp, etc.)
- Based on total liability for all employees – not just what anticipate paying out per year



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Accrued Benefits Fund

- Each Department is charged 3.5% of its total budget for wages and salaries.
- The number of accrued hours fluctuates based on employee leave balances and employee departures.
- The value of the accrued hours grows each year based on pay increases.



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ACCRUED BENEFITS - FUND 7450

	2018	2019	2020	2020	2021	2022	2023	2024
DESCRIPTION	ACTUAL	ACTUAL	BUDGET	ESTIMATED	BUDGET REQUEST	BUDGET REQUEST	PROJECTED	PROJECTED
REVENUES:								
DEPARTMENTAL CHARGES	1,624,896	2,164,401	1,790,320	2,017,975	1,802,500	1,833,635	1,961,989	2,099,329
INTEREST	229,674	377,202	145,100	146,500	152,700	157,500	160,300	163,900
TOTAL REVENUES	1,854,570	2,541,603	1,935,420	2,164,475	1,955,200	1,991,135	2,122,289	2,263,229
EXPENSES:								
ACCRUED BENEFITS PAID FULL TIME EMPLOYEES	1,618,337	1,716,089	1,475,157	1,475,157	1,725,000	1,725,000	1,776,750	1,821,169
ACCRUED BENEFITS PAID PART TIME EMPLOYEES	138	824	1,000	2,500	2,500	2,500	2,575	2,652
CHANGE TO RESERVE	480,282	853,955	497,747	723,902	512,679	512,679	528,059	543,901
TOTAL EXPENSES	2,098,757	2,570,868	1,973,904	2,201,559	2,240,179	2,240,179	2,307,384	2,367,722
GAIN / (LOSS)	(244,187)	(29,266)	(38,484)	(37,084)	(284,979)	(249,044)	(185,095)	(104,494)
TOTAL NET POSITION	(1,842,865)	(1,872,131)	(1,910,615)	(1,909,215)	(1,947,699)	(2,196,743)	(2,381,838)	(2,486,332)
DETAIL OF NET POSITION	88%	88%	89%	89%	89%	88%	87%	87%
CURRENT ASSETS	13,495,014	14,320,745	14,768,047	15,269,807	15,746,694	16,028,481	16,390,143	16,848,809
LIABILITIES	15,337,879	16,192,876	16,678,662	17,179,022	17,694,393	18,225,225	18,771,981	19,335,141
EXCESS (DEFICIENCY)	(1,842,865)	(1,872,131)	(1,910,615)	(1,909,215)	(1,947,699)	(2,196,743)	(2,381,838)	(2,486,332)



Information Technology



Information Technology (IT) provides the City with computer hardware and software and coordinates the networking and communications of the system in accordance with the City's long-range Information Technology plan.

The IT Department interacts with customers on a regular basis and their technological support affects the Public by providing a better experience for events and services such as the Farmer's Market, Bloomington Ice Garden, Art Center Groups, and Public Health clients.





Information Technology - Expenses

Operating Expenses

- Staff salaries and benefits (Recently moved 4 full-time Public Works IT Employees to the IT Department. For 2020 budget, there were 18 full-time and 2 part-time employees, For 2021, it has been reduced to 17 full-time and 1 part-time.
- Materials, supplies, and services
- Internal charges from Insurance Fund and Facilities Fund
- Annual software maintenance fees
- New software purchases

Capital Outlay

- Computer hardware, servers



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Information Technology – Revenues (Charges to Departments)

- Charges changed in the 2021 budget to be a per employee Technology charge
- In past years, charges were allocated based on number or laptops or desktop computers in departments



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INFORMATION TECHNOLOGY - FUND 7600

DE DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 REVISED BUDGET	2020 ESTIMATED	2021 BUDGET REQUEST	2022 BUDGET REQUEST	2023 PROJECTED	2024 PROJECTED
REVENUE S:									
CHARGES TO DEPARTMENTS - TECHNOLOGY CHARGE (5523P EXPENSE)	4,761,288	4,986,732	5,306,649	5,306,649	5,258,309	5,726,677	5,726,677	6,242,078	6,741,444
CHARGES TO DEPARTMENTS - WEB CHARGES (FOR COMMUNICATIONS)	193,512	205,176	211,772	211,772	211,772	211,772	211,772	218,125	224,669
PHONE CHARGES (5560P 65% IT & 35% INFO DESK)	225,455	260,568	267,810	267,810	267,810	267,810	267,810	278,523	289,664
TRANSFERS IN	174,572	649,996	-	-	250,000	-	-	-	-
INTEREST	24,280	38,929	19,300	19,300	16,500	10,000	10,000	10,000	10,000
OTHER REVENUE	5,365	7,040	-	-	2,993	-	-	-	-
TOTAL REVENUES	5,384,472	6,148,441	5,805,531	5,805,531	6,007,384	6,216,259	6,216,259	6,748,726	7,265,777
EXPENSES:									
WAGES & BENEFITS	1,706,217	1,896,969	1,999,074	1,999,074	1,960,200	2,279,906	2,319,911	2,377,909	2,437,356
MATERIALS & SUPPLIES	1,272,771	1,100,242	1,322,898	2,185,653	2,056,296	1,478,914	1,479,543	1,349,881	1,341,355
CAPITAL	297,458	512,822	150,000	270,000	146,000	100,000	200,000	300,000	200,000
INTERNAL EXPENSES	316,862	303,832	327,022	327,022	327,022	326,523	326,523	336,319	346,408
SOFTWARE MAINTENANCE LEASES	1,705,520	2,000,517	2,039,442	2,078,062	2,116,682	2,074,562	2,191,129	2,234,952	2,279,651
TRANSFERS OUT	393,516	254,760	261,772	261,772	264,086	261,772	261,772	268,125	274,669
TOTAL EXPENSE S	5,692,987	6,069,586	6,100,208	7,121,583	6,870,286	6,521,677	6,778,878	6,867,185	6,879,439
TOTAL GAIN (LOSS)	(308,515)	78,855	(294,677)	(1,316,052)	(862,902)	(305,418)	(562,619)	(118,459)	386,338
	231%	233%	174%	82%	114%	86%	43%	40%	77%
TOTAL WORKING CAPITAL BALANCE	2,173,209	2,252,064	1,957,388	936,013	1,389,163	1,083,745	521,127	402,667	789,005
TOTAL WORKING CAPITAL GOAL	939,572	964,572	1,125,572	1,147,572	1,215,572	1,258,572	1,200,572	1,011,000	1,031,000
CAPITAL EXPENSES	100,000	100,000	100,000	100,000	100,000	150,000	300,000	200,000	210,000
SOFTWARE EXPENSES	285,000	285,000	505,000	505,000	505,000	490,000	345,000	345,000	345,000
1 MONTH OPERATING EXPENSES	380,000	405,000	421,000	443,000	436,000	444,000	456,000	466,000	476,000
FIBER PROJECTS	174,572	174,572	99,572	99,572	174,572	174,572	99,572		



Decision Points

- **Tax Levy Strategy and CBAC/City Manager Reductions**
 - Is the City Council comfortable with a combination of operating reductions and modest levy increase to achieve the goals of minimizing financial impact to taxpayers and minimizing the impact of service reductions to the community?
- **Motor Vehicle**
 - Does the City Council wish to relinquish the Deputy Registrar authority? 2021 property tax subsidy would be \$225,000.
- **Fee Increases**
 - Does the City Council wish to amend changes in the City's fee schedule adopted on November 23rd that exceed the fee structures recommended by CBAC? (Staff believes fee increases are appropriate based on market comparisons.)
 - New Athletic Field Utilization Fees \$80,000
 - Increase BFAC child and senior pass rates \$10,000
 - Increase fees for playground and summer programs \$24,000
 - Increase greens fees at Dwan by \$3/round \$71,358

