



2025 PROPOSED BUDGETS

INTERNAL SERVICE FUNDS

The following Internal Service Fund budget requests will be on consent at the December 2, 2024, City Council meeting for the Council's approval. Several of these funds were discussed during the October and November 2024 Department budget presentations to Council. These documents will also be posted on the City's budget web page www.blm.mn/budget:

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 equipment to be managed over time, so that large purchases or significant cost increases are less likely to cause a spike in a department budget for a particular year.

- **Fund 7100 – Fleet Fund**
- **Fund 7200 – Public Safety Technology & Equipment Fund**
- **Fund 7300 – Insurance Fund**
- **Fund 7400 – Employee Benefits Fund**
- **Fund 7450 – Accrued Benefits Fund**
- **Fund 7500 – Communications Support Services Fund**
- **Fund 7600 – Information Technology Fund**
- **Fund 7700 – Facilities Fund**

Fund 7100 – Fleet Fund

The Fleet Division is located within the Public Works Department and maintains 579 pieces of equipment for the City, ensuring they are in optimal working condition to support various departmental operations. The Fleet department is responsible for purchasing all City equipment and vehicles, excluding those for the Fire Department which are managed separately through the Public Safety Technology and Equipment Fund. In addition to procurement and maintenance, Fleet oversees the lifecycle management of vehicles and equipment, including preventive maintenance, repairs, and replacements. The division collaborates closely with departments to ensure the fleet meets operational needs while aligning with the City's sustainability goals, such as incorporating hybrid or electric vehicles where feasible. It also manages fueling operations, monitors usage to optimize efficiency, and tracks costs to ensure budgetary accountability.

Overall revenue in the 2025 Fleet budget is increasing by just under 8% and expenses are increasing by over 6%.

Public Works Fleet Fund 2025 Budget Request

	2023 Actual	2024 Budget	2025 Budget	\$ from 2024	% from 2024
Revenues					
Internal Revenue from other Departments	\$ 7,486,108	\$ 8,365,259	\$ 8,942,783	\$ 577,524	6.90%
Permits and Licenses				-	0.00%
Intergovernmental	-	-	-	-	0.00%
Interest Income	334,823	25,000	50,000	25,000	100.00%
Other Revenues	303,859	150,000	220,000	70,000	46.67%
Transfers from Other Funds	608,689	-	-	-	0.00%
Total Revenues	8,733,479	8,540,259	9,212,783	672,524	7.87%
Expenditures					
Salaries and Benefits	1,378,178	1,544,582	1,538,057	(6,525)	-0.42%
Materials, Supplies, & Services	2,580,004	2,600,600	2,746,700	146,100	5.62%
Internal Charges	1,568,804	1,576,499	1,521,128	(55,371)	-3.51%
Capital Outlay	5,216,629	3,510,000	4,017,919	507,919	14.47%
Transfer to Other Funds				-	0.00%
Total Expenditures	\$ 10,743,615	\$ 9,231,681	\$ 9,823,804	\$ 592,123	6.41%
Less Expenses Charged to Other Funds	-	-	-	-	0.00%
Net Total Expenditures	\$ 10,743,615	\$ 9,231,681	\$ 9,823,804	\$ 592,123	6.41%
Revenues less Expenditures	\$ (2,010,137)	\$ (691,422)	\$ (611,021)	\$ 80,401	11.63%

The 2022 and 2023 working capital balance was much higher than goal due to a buildup of cash reserves from back-ordered vehicles. The forecast for this fund is for the working capital balance to dip down to only 46% and 68% of goal for 2025 and 2026 but increase to 90% in 2028.

FLEET FUND - FUND 7100								
	2022	2023	2024	2025	2026	2027	2028	2029
DESCRIPTION	ACTUAL	ACTUAL	ESTIMATED	BUDGET REQUEST	CONCEPTUAL BUDGET	PROJECTED	PROJECTED	PROJECTED
REVENUES:								
MAINTENANCE CHARGES TO DEPARTMENTS	4,824,275	4,424,047	5,150,101	5,463,325	6,560,824	6,757,649	6,892,802	7,030,658
REPLACEMENT CHARGES TO DEPARTMENTS	2,264,938	3,062,060	3,215,158	3,479,458	4,373,202	4,504,398	4,594,486	4,686,376
INVESTMENT INCOME	(230,300)	334,823	25,000	50,000	50,000	50,500	51,005	51,515
TRANSFERS IN	440,040	608,689	160,000					
OTHER REVENUE	158,668	303,859	150,000	220,000	220,000	200,000	200,000	200,000
TOTAL REVENUES	7,457,621	8,733,478	8,700,259	9,212,783	11,204,026	11,512,547	11,738,293	11,968,549
EXPENSES:								
SALARIES & BENEFITS	1,399,917	1,378,178	1,544,582	1,538,057	1,632,999	1,690,154	1,749,309	1,810,535
MATERIALS & SUPPLIES	2,367,905	2,580,004	2,603,241	2,746,700	2,779,600	2,862,988	2,948,878	3,037,344
INTERNAL EXPENSES	1,416,650	1,568,804	1,576,499	1,521,128	1,624,344	1,673,074	1,723,267	1,774,965
CAPITAL	2,017,102	5,216,629	4,828,562	4,017,919	4,419,711	4,684,894	4,965,987	5,263,947
TOTAL EXPENSES	7,201,574	10,743,615	10,552,884	9,823,804	10,456,654	10,911,110	11,387,441	11,886,790
	185%	130%	74%	46%	68%	83%	90%	88%
GAIN / (LOSS)	256,047	(2,010,137)	(1,852,625)	(611,021)	747,372	601,437	350,852	81,758
TOTAL WORKING CAPITAL BALANCE	5,751,597	3,741,460	1,898,835	1,277,814	2,025,186	2,626,623	2,977,475	3,059,233
WORKING CAPITAL GOAL:	3,110,315	2,883,281	2,537,960	2,764,856	2,989,447	3,145,994	3,305,973	3,475,892
1 MONTH FLEET OPERATIONS	402,000	369,000	429,000	453,000	547,000	563,000	574,000	586,000
FUEL CONTINGENCY	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
EQUIPMENT REPLACEMENT RESERVE	2,608,315	2,414,281	2,008,960	2,209,856	2,342,447	2,482,994	2,631,973	2,789,892

Fund 7200 – Public Safety Technology & Equipment Fund

The Public Safety Technology & Equipment Fund plays a crucial role in supporting the technology and equipment needs of the City's public safety departments – Police and Fire. This fund provides financial resources for the operation and replacement of portable and dash-mounted radios, ensuring reliable communication systems for public safety personnel. Additionally, it covers the management, operation, and replacement of Mobile Data Computers (MDCs), which are essential tools used in Police and Fire vehicles to enhance field operations and improve response efficiency. Beyond these critical technologies, the fund also supports a wide range of other equipment purchases for the Police and Fire Departments, enabling them to maintain up-to-date and effective equipment and vehicles for their essential duties.

Overall revenue in the 2025 Public Safety Technology & Equipment budget is increasing by just under 30% due to increases from Police and Fire to equipment purchases and expenses are decreasing by over 49% due to the change in capital purchases planned for 2025 vs 2024.

Public Safety Technology & Equipment 2025 Budget Request

	2023 Actual	2024 Budget	2025 Budget	\$ from 2024	% from 2024
Revenues					
Internal Revenue from other Departments					
Program Income	\$ 2,067,958	\$ 1,707,817	\$ 2,236,034	\$ 528,217	30.93%
Permits and Licenses				-	0.00%
Intergovernmental	716,000	-	-	-	0.00%
Interest Income	130,354	29,000	35,000	6,000	20.69%
Other Revenues	28,287	-	-	-	0.00%
Transfers from Other Funds	459,996	-	-	-	0.00%
Total Revenues	3,402,595	1,736,817	2,271,034	534,217	30.76%
Expenditures					
Salaries and Benefits	112,670	169,867	179,533	9,666	5.69%
Materials, Supplies, & Services	356,109	1,472,956	1,073,649	(399,307)	-27.11%
Internal Charges	29,191	41,383	45,751	4,368	
Capital Outlay	253,781	1,703,000	423,000	(1,280,000)	-75.16%
Transfer to Other Funds				-	0.00%
Total Expenditures	\$ 751,750	\$ 3,387,206	\$ 1,721,933	\$ (1,665,273)	-49.16%
Less Expenses Charged to Other Funds					0.00%
Net Total Expenditures	\$ 751,750	\$ 3,387,206	\$ 1,721,933	\$ (1,665,273)	-49.16%
Revenues less Expenditures	\$ 2,650,844	\$ (1,650,389)	\$ 549,101	\$ 2,199,490	-133.27%

The 2022 and 2023 working capital balance was in line with the fund goal due However, the forecast for this fund is for the working capital balance to dip down from 2024-2029 but come back up to goal in 2034.

PUBLIC SAFETY TECHNOLOGY & EQUIPMENT - FUND 7200								
	2022	2023	2024	2025	2026	2027	2028	2029
DESCRIPTION	ACTUAL	ACTUAL	ESTIMATE	BUDGET REQUEST	CONCEPTUAL BUDGET	PROJECTED	PROJECTED	PROJECTED
REVENUES:								
RADIO & MDC CHARGES TO DEPARTMENTS	728,389	742,958	757,817	786,034	809,617	825,809	842,326	859,172
POLICE EQUIPMENT CHARGES	75,000	75,000	100,000	400,000	450,000	450,000	450,000	400,000
FIRE EQUIPMENT CHARGES	375,000	1,250,000	850,000	1,050,000	1,350,000	1,600,000	1,850,000	1,900,000
TRANSFERS FROM OTHER FUNDS	150,000	459,996	0	0	0	0	0	0
GRANTS & STATE AID	26,835	716,000	0	0	0	0	0	0
SALE OF EQUIPMENT	50,910	22,937	13,350	0	0	0	0	0
OTHER	9,369	0	0	0	0	0	0	0
INTEREST	(103,534)	130,354	29,000	35,000	35,000	4,000	22,000	10,000
TOTAL REVENUES	1,311,969	3,397,245	1,750,167	2,271,034	2,644,617	2,879,809	3,164,326	3,169,172
EXPENSES:								
RADIOS	334,406	360,458	938,531	651,614	1,740,272	457,373	1,382,244	474,487
MDC'S	106,540	71,545	362,180	258,767	84,426	85,270	368,003	262,848
BODY CAMERAS	203,407	-	-	-	-	-	-	-
POLICE EQUIPMENT	96,999	30,073	344,172	420,552	778,924	314,621	20,345	245,549
FIRE EQUIPMENT	894,707	289,675	4,083,809	391,000	1,635,000	225,000	2,612,000	605,000
TOTAL EXPENSES	1,636,059	751,750	5,728,692	1,721,933	4,238,622	1,082,264	4,382,591	1,587,885
TOTAL GAIN/LOSS	(324,090)	2,645,494	(3,978,525)	549,101	(1,594,005)	1,797,546	(1,218,266)	1,581,287
	101%	99%	69%	71%	25%	59%	30%	60%
TOTAL WORKING CAPITAL BALANCE	2,822,034	5,472,878	1,494,760	2,043,860	449,856	2,247,401	1,029,135	2,610,423
TOTAL WORKING CAPITAL GOAL:	2,781,420	5,549,754	2,168,126	2,882,867	1,806,082	3,784,859	3,472,409	4,358,369

Fund 7300 – Insurance

The Insurance Fund is responsible for covering all expenses associated with various types of insurance to ensure comprehensive protection for the City. This includes both the payment of insurance premiums, risk management, and litigation. The specific types of insurance covered under this fund are as follows:

- **Workers' Compensation:** Provides financial support for employees in the event of workplace injuries or illnesses, covering medical expenses and lost wages. Self-Insured by City.
- **General Liability:** Protects against claims arising from accidents, injuries, or negligence that may occur during City operations. Insured through the League of Minnesota Cities Insurance Trust (LMCIT)
- **Automobile Insurance:** Covers costs related to the operation of City-owned vehicles, including liability for accidents and damage to the vehicles themselves. Insured through LMCIT
- **Property Insurance:** Safeguards City-owned buildings, equipment, and other assets against risks such as fire, theft, or natural disasters. Insured through LMCIT

Overall revenue in the 2025 Insurance budget is increasing by just under 4% and expenses are only increasing by 0.17%.

Insurance Fund 2025 Budget Request

	2023 Actual	2024 Budget	2025 Budget	\$ from 2024	% from 2024
Revenues					
Internal Revenue from other Departments	\$ 2,347,885	\$ 2,361,988	\$ 2,455,770	\$ 93,782	3.97%
Permits and Licenses				-	0.00%
Interest Revenue	391,563	40,000	40,000	-	0.00%
Other Revenues	-	-	-	-	0.00%
Transfers from Other Funds	-	-	-	-	0.00%
Total Revenues	2,739,448	2,401,988	2,495,770	93,782	3.90%
Expenditures					
Salaries and Benefits				-	0.00%
Materials, Supplies, & Services	2,553,628	2,491,609	2,522,845	31,236	1.25%
Internal Charges	181,616	193,958	167,402	(26,556)	-13.69%
Capital Outlay				-	0.00%
Transfer to Other Funds				-	0.00%
Total Expenditures	\$ 2,735,244	\$ 2,685,567	\$ 2,690,247	\$ 4,680	0.17%
Less Expenses Charged to Other Funds				-	0.00%
Net Total Expenditures	\$ 2,735,244	\$ 2,685,567	\$ 2,690,247	\$ 4,680	0.17%
Revenues less Expenditures	\$ 4,204	\$ (283,579)	\$ (194,477)	\$ 89,102	-31.42%

The working capital balance is in line with the fund goal for 2025 and the long-term model forecast.

INSURANCE - FUND 7300

	2022	2023	2024	2025	2026	2027	2028	2029
DESCRIPTION	ACTUAL	ACTUAL	ESTIMATED	BUDGET REQUEST	CONCEPTUAL BUDGET	PROJECTED	PROJECTED	PROJECTED
REVENUES:								
WORKERS COMPENSATION	1,164,306	1,327,811	975,437	1,008,177	1,042,064	1,077,136	1,113,435	1,151,006
GENERAL LIABILITY	916,410	916,857	926,824	963,897	1,002,453	1,032,526	1,063,502	1,095,407
AUTOMOBILE	197,529	198,504	200,489	206,504	212,699	219,080	225,652	232,422
PROPERTY	293,342	296,275	299,238	317,192	336,224	353,035	370,687	389,221
TOTAL REVENUES	2,571,587	2,739,447	2,401,988	2,495,770	2,593,439	2,681,777	2,773,277	2,868,056
EXPENSES:								
WORKERS COMPENSATION	2,383,677	1,524,129	1,180,000	1,135,250	1,140,658	1,146,227	1,151,964	1,157,873
GENERAL LIABILITY	551,764	697,537	993,657	997,043	1,016,458	1,034,350	1,052,732	1,071,620
AUTOMOBILE	193,762	206,884	222,389	226,009	231,354	235,895	240,572	245,389
PROPERTY	185,630	306,694	314,677	331,945	343,162	353,354	363,852	374,663
TRANSFERS OUT	0	0	0	0	0	0	0	0
TOTAL EXPENSES	3,314,833	2,735,244	2,710,723	2,690,247	2,731,632	2,769,826	2,809,119	2,849,545
TOTAL GAIN (LOS)	(743,246)	4,203	(308,735)	(194,477)	(138,193)	(88,049)	(35,843)	18,511
	83%	117%	103%	96%	92%	90%	89%	89%
TOTAL WORKING CAPITAL BALANCE	3,840,382	3,844,585	3,535,850	3,341,373	3,203,181	3,115,132	3,079,289	3,097,800
TOTAL WORKING CAPITAL GOAL	4,600,000	3,275,000	3,425,000	3,475,000	3,475,000	3,475,000	3,475,000	3,475,000

Fund 7400 – Employee Benefits Fund

The Employee Benefits Fund is an internal service fund managed by the Human Resources Division to manage and finance the costs associated with employee benefits provided by the City. This fund ensures efficient administration and financial sustainability of the City's comprehensive benefits package for its workforce. The Employee Benefits Fund is primarily financed through a combination of City contributions, employee payroll deductions, and retiree and COBRA contributions. Key components covered by the Employee Benefits Fund include Health Insurance, Dental Insurance, Life Insurance, Long-Term Disability Insurance, Tuition Reimbursement, and Wellness Programs. To ensure the financial sustainability of the benefits program, a new contribution model has been developed through collaboration between City Administration, Finance, and HR. Contributions now cover 99% of single (instead of 100%) and 97% of family premiums for lower-cost managed care plans, while the more generous "Elect" and "Passport" plans have reduced contribution percentages from the City. This balanced approach keeps costs manageable for employees while offering diverse options.

Overall, the net change from 2024 is \$696,388:

Employee Benefits 2025 Budget Request

	2023 Actual	2024 Budget	2025 Budget	\$ from 2024	% from 2024
Revenues					
Internal Revenue from other Departments	\$ 10,843,065	\$ 11,010,703	\$ 11,482,700	\$ 471,997	4.29%
Employee Withholdings	698,103	796,003	1,141,985	\$ 345,982	43.46%
Interest Revenue	242,215	15,000	25,000	10,000	66.67%
Retiree and COBRA Contributions	758,800	652,000	571,350	(80,650)	-12.37%
Wellness Revenue	167,317	50,000	-	(50,000)	-100.00%
Total Revenues	12,709,500	12,523,706	13,221,035	697,329	5.57%
Expenditures					
Tuition and Health Club Reimbursement	301,223	240,800	175,700	(65,100)	-27.03%
Insurance Premiums and Other Expenses	11,974,297	12,720,261	14,714,078	1,993,817	15.67%
Transfer to Other Funds		535,000	-	(535,000)	-100.00%
Total Expenditures	\$ 12,275,520	\$ 13,496,061	\$ 14,889,778	\$ 1,393,717	10.33%
Revenues less Expenditures	\$ 433,980	\$ (972,355)	\$ (1,668,743)	\$ (696,388)	71.62%

The City experienced strong years in 2022 and 2023, allowing increases the Working Capital balance in the fund above the target. Now, in 2024, 2025, and 2026, the plan is to strategically use a portion of that balance to mitigate the impact of budget increases on departments.

EMPLOYEE BENEFITS - FUND 7400

DE Scription	2022 ACTUAL	2023 ACTUAL	2024 ESTIMATED	2025 BUDGET REQUEST	2026 CONCEPTUAL BUDGET	2027 PROJECTED	2028 PROJECTED	2029 PROJECTED
REVENUES:								
DEPARTMENT CHARGES	10,149,879	10,843,065	11,806,706	11,482,700	12,700,200	13,081,206	13,342,830	13,476,258
EMPLOYEE WITHHOLDINGS	625,474	698,103	796,003	1,141,985	1,176,282	1,214,002	1,244,917	1,259,845
COBRA / RETIREES REVENUE	604,451	660,264	515,000	561,350	583,804	607,156	625,371	631,625
OTHER REVENUES (STATE REIMB, GRANTS, INTEREST)	(68,095)	508,068	155,710	35,000	35,000	35,000	35,000	35,000
TOTAL REVENUES	11,311,709	12,709,500	13,273,419	13,221,035	14,495,286	14,937,364	15,248,118	15,402,728
EXPENSES:								
MEDICAL	9,546,412	10,661,270	11,531,317	13,360,936	13,363,365	13,342,219	13,405,294	13,562,877
DENTAL	659,676	757,087	668,900	796,875	804,844	812,893	821,021	829,232
LIFE	146,253	145,084	148,891	175,081	176,832	178,600	180,386	182,190
LONG TERM DISABILITY	115,350	126,965	122,883	126,569	130,367	134,278	138,306	142,455
TUITION REIMBURSEMENT	59,045	61,187	215,250	100,000	105,250	110,500	115,750	121,000
OTHER EXPENSES	349,455	523,928	323,820	330,319	334,585	335,243	339,037	343,493
TRANSFER OUT TO GENERAL FUND	-	-	535,000	-	-	-	-	-
TOTAL EXPENSES	10,876,191	12,275,521	13,546,061	14,889,781	14,915,243	14,913,732	14,999,794	15,181,247
TOTAL GAIN (LOSS)	435,518	433,979	(272,642)	(1,668,745)	(419,956)	23,632	248,324	221,481
	172%	181%	163%	96%	80%	81%	90%	97%
TOTAL WORKING CAPITAL BALANCE	4,129,468	4,563,447	4,290,805	2,622,059	2,202,103	2,225,734	2,474,058	2,695,539
TOTAL WORKING CAPITAL GOAL	2,406,349	2,522,960	2,628,838	2,740,815	2,742,937	2,742,811	2,749,983	2,765,104

Fund 7450 – Accrued Benefits Fund

The Accrued Benefits Fund, managed by the HR Division, supports the City's obligations for employee accrued leave payouts, ensuring financial stability and shielding departmental budgets from unexpected impacts. Growing liabilities from accrued leave have required large cash reserves, which were recently used as interfund loans for initial costs of Bloomington Sales Tax-funded projects, including the Ice Garden, the Community Health and Wellness Center, and Nine Mile Creek Restoration. These loans will be repaid with bond proceeds. To reduce future liabilities, HR, Finance, and the City Manager's Office are exploring alternative paid leave policies for future employees. Plans shared with the Employee Benefits Committee are under review, with Council consideration expected in early 2025 and potential implementation by July 2025.

Overall, the net change from 2024 is a decrease of \$44,437:

Accrued Benefits Fund 2025 Budget Request

	2023 Actual	2024 Budget	2025 Budget	\$ from 2024	% from 2024
Revenues					
Internal Revenue from other Departments	\$ 2,277,936	\$ 2,195,492	\$ 2,507,791	\$ 312,299	14.22%
Permits and Licenses				-	0.00%
Interest Revenue	660,937	153,900	114,800	(39,100)	-25.41%
Other Revenues				-	0.00%
Transfers from Other Funds	-	-	2,132,083	2,132,083	0.00%
Total Revenues	2,938,873	2,349,392	4,754,674	2,405,282	102.38%
Expenditures					
Salaries and Benefits	3,129,914	2,868,000	2,817,719	(50,281)	-1.75%
Materials, Supplies, & Services				-	0.00%
Internal Charges				-	0.00%
Capital Outlay				-	0.00%
Transfer to Other Funds	-	-	2,500,000	2,500,000	0.00%
Total Expenditures	\$ 3,129,914	\$ 2,868,000	\$ 5,317,719	\$ 2,449,719	85.42%
Less Expenses Charged to Other Funds				-	0.00%
Net Total Expenditures	\$ 3,129,914	\$ 2,868,000	\$ 5,317,719	\$ 2,449,719	85.42%
Revenues less Expenditures	\$ (191,041)	\$ (518,608)	\$ (563,045)	\$ (44,437)	8.57%

Cash reserves are projected to decline to 55% of outstanding liabilities in 2025 due to interfund loans but are expected to recover to 70% by the end of 2026. While the long-term goal is to achieve 100% funding, the probability of needing to pay out all accrued liabilities in a single year due to 100% employee departures is exceptionally low.

ACCRUED BENEFITS - FUND 7450

	2022	2023	2024	2025	2026	2027	2028	2029
DE DESCRIPTION	ACTUAL	ACTUAL	ESTIMATE	BUDGET REQUEST	CONCEPTUAL BUDGET	PROJECTED	PROJECTED	PROJECTED
REVENUES:								
DEPARTMENTAL CHARGES	2,124,396	2,277,936	2,195,492	2,507,791	2,690,236	2,824,748	2,965,985	3,114,284
REPAYMENT OF INTERFUND LOAN ICE GARDEN			6,066,667					
REPAYMENT OF INTERFUND LOAN CHWC				2,132,083				
REPAYMENT OF INTERFUND NINE MILE					3,052,500			
INTEREST	(478,263)	660,937	153,900	114,800	117,300	145,100	149,200	153,500
TOTAL REVENUES	1,646,133	2,938,873	8,416,059	4,754,674	5,860,036	2,969,848	3,115,185	3,267,784
EXPENSES:								
ACCRUED BENEFITS PAID - FULL TIME EMPLOYEES	2,091,227	1,378,706	1,898,000	1,527,262	1,603,625	1,683,806	1,767,996	1,856,396
ACCRUED BENEFITS PAID - PART TIME EMPLOYEES	15,512	18,859	20,000	20,891	21,936	23,032	24,184	25,393
OVER 1000 HOURS PERSONAL LEAVE PAID TO HCSA	714,647	694,711	700,000	769,566	808,044	848,447	890,869	935,412
INTERFUND LOAN - ICE GARDEN			6,000,000					
INTERFUND LOAN - CHWC			2,100,000					
INTERFUND LOAN - NINE MILE			500,000	2,500,000				
CHANGE TO RESERVE	(43,177)	1,037,639	250,000	500,000	515,000	530,450	546,364	562,754
TOTAL EXPENSES	2,778,209	3,129,915	11,468,000	5,317,719	2,948,605	3,085,735	3,229,413	3,379,956
GAIN / (LOSS)	(1,130,076)	(191,042)	(3,051,941)	(563,045)	2,911,431	(115,887)	(114,227)	(112,172)
TOTAL NET POSITION	(5,265,992)	(5,457,034)	(8,508,976)	(9,072,020)	(6,160,589)	(6,276,476)	(6,390,704)	(6,502,875)
DETAIL OF NET POSITION								
CURRENT ASSETS	71%	72%	57%	55%	70%	70%	71%	71%
LIABILITIES	13,126,019	13,945,059	11,143,118	11,080,073	14,506,504	14,921,067	15,353,203	15,803,786
EXCESS (DEFICIENCY)	18,392,011	19,402,093	19,652,093	20,152,093	20,667,093	21,197,543	21,743,907	22,306,661
	(5,265,992)	(5,457,034)	(8,508,975)	(9,072,020)	(6,160,589)	(6,276,476)	(6,390,703)	(6,502,875)

Fund 7500 – Communications Support Services Fund

The Communications Support Services Fund encompasses the Mailroom, Information Desk, and Print Shop, providing essential communication services to all City departments. These services are funded through user fees assessed to departments based on their usage. In 2025, Language Services activities will transition from the Community Outreach and Engagement budget to the Communications Support Services budget as well.

Revenues are increasing by 13.93% due to adding in Language Services charges to departments, however the expenses related to that activity is also an increase for this fund. Due to reductions in capital expenses for 2025 vs 2024, the overall budget is improving by \$1,347.

Communications Support Services Fund (Mail/Information Desk/Printshop/Language Services) 2025 Budget Request

	2023 Actual	2024 Budget	2025 Budget	\$ from 2024	% from 2024
Revenues					
Internal Revenue from other Departments	\$ 485,804	\$ 504,718	\$ 579,609	74,891	14.84%
Program Income				-	0.00%
Permits and Licenses				-	0.00%
Intergovernmental				-	0.00%
Interest Income	13,817	2,000	2,000	-	0.00%
Other Revenues	4,292	6,400	3,000	(3,400)	-53.13%
Transfers from Other Funds	8,000	-	-	-	0.00%
Total Revenues	511,913	513,118	584,609	71,491	13.93%
Expenses					
Salaries and Benefits	182,094	205,143	215,705	10,562	5.15%
Materials, Supplies, & Services	138,241	153,828	210,878	57,050	37.09%
Internal Charges	154,613	167,850	146,382	(21,468)	
Capital Outlay	-	-	24,000	24,000	0.00%
Transfer to Other Funds				-	0.00%
Total Expenses	\$ 474,948	\$ 526,821	\$ 596,965	\$ 70,144	13.31%
Less Expenses Charged to Other Funds				-	0.00%
Net Total Expenses	\$ 474,948	\$ 526,821	\$ 596,965	\$ 70,144	13.31%
Revenues less Expenses	\$ 36,966	\$ (13,703)	\$ (12,356)	\$ 1,347	-9.83%

The working capital balance is in line with the fund goal for 2025 and the long-term model forecast.

COMMUNICATIONS SUPPORT SERVICES - FUND 7500 (MAILROOM-INFORMATION DESK - PRINTSHOP-LANGUA

DESCRIPTION	2022	2023	2024	2025	2026	2027	2028	2029
	ACTUAL	ACTUAL	ESTIMATED	BUDGET REQUEST	CONCEPTUAL BUDGET	PROJECTED	PROJECTED	PROJECTED
REVENUES:								
CHARGES TO DEPARTMENTS	494,900	483,671	504,718	579,609	596,886	614,793	633,237	650,584
OTHER REVENUE	3,469	6,426	6,400	3,000	3,000	3,030	3,060	3,091
TRANSFERS FROM OTHER FUNDS	0	8,000	0	0	0	0	0	0
INTEREST	(10,396)	13,817	3,000	2,000	2,000	3,000	3,000	3,000
TOTAL REVENUE \$	487,973	511,913	514,118	584,609	601,886	620,823	639,297	656,675
EXPENSES:								
SALARIES & BENEFITS	177,680	182,094	205,157	215,705	224,329	229,937	235,686	241,578
MATERIALS, SUPPLIES, & SERVICES	300,600	292,854	321,664	357,260	370,340	375,421	380,595	385,863
CAPITAL	0	0	0	24,000	0	0	0	0
TOTAL EXPENSES	478,280	474,948	526,821	596,965	594,669	605,359	616,281	627,441
TOTAL GAIN (LOSS)	9,693	36,966	(12,703)	(12,356)	7,217	15,464	23,016	29,235
	123%	141%	104%	95%	96%	100%	107%	99%
TOTAL WORKING CAPITAL BALANCE	259,337	296,303	283,600	271,244	278,461	293,926	316,942	346,177
WC GOAL (3 MONTH EXP) AND CAPITAL	211,600	210,600	273,600	284,600	290,600	292,600	295,600	348,600

Fund 7600 – Information Technology Fund

The Information Technology Department supports the City’s technology infrastructure, operations, and services. It ensures the availability, security, and efficiency of technology resources needed by all City departments to deliver high-quality services to residents.

- Services Covered Include:
 - IT system maintenance and upgrades
 - Network and data security
 - Data management and retention (moved from City Clerk’s office during 2024)
 - Hardware and software procurement
 - End-user technical support and training
 - Strategic IT planning and innovation

A planned spend down of \$317,927 of working capital is planned for the 2025 budget.

Information Technology Fund 2025 Budget Request

	2023 Actual	2024 Budget	2025 Budget	\$ from 2024	% from 2024
Revenues					
Internal Revenue from other Departments	\$ 6,795,234	\$ 7,540,926	\$ 8,884,610	\$ 1,343,684	17.82%
Interest Income	105,580	4,000	30,000	26,000	650.00%
Other Revenues	3,626	-	2,000	2,000	0.00%
Transfers from Other Funds	-	405,000	-	(405,000)	-100.00%
Total Revenues	6,904,440	7,949,926	8,916,610	966,684	12.16%
Expenditures					
Salaries and Benefits	2,727,501	2,953,370	3,471,719	518,349	17.55%
Materials, Supplies, & Services	3,910,672	4,306,009	4,782,144	476,135	11.06%
Internal Charges	341,442	351,405	371,577	20,172	5.74%
Capital Outlay	22,319	680,000	390,000	(290,000)	-42.65%
Transfer to Other Funds	214,116	220,541	219,097	(1,444)	-0.65%
Total Expenditures	\$ 7,216,050	\$ 8,511,325	\$ 9,234,537	\$ 723,212	8.50%
Less Expenses Charged to Other Funds	-	-	-	-	0.00%
Net Total Expenditures	\$ 7,216,050	\$ 8,511,325	\$ 9,234,537	\$ 723,212	8.50%
Revenues less Expenditures	\$ (311,610)	\$ (561,399)	\$ (317,927)	\$ 243,472	-43.37%

The forecast for this fund is for the working capital balance to dip down as low as 23% of goal in 2027 but increase to 84% in 2029.

INFORMATION TECHNOLOGY - FUND 7600

DESCRIPTION	2022 ACTUAL	2023 ACTUAL	2024 ESTIMATE	2025 BUDGET REQUEST	2026 CONCEPTUAL BUDGET	2027 PROJECTED	2028 PROJECTED	2029 PROJECTED
REVENUES:								
CHARGES TO DEPARTMENTS - TECHNOLOGY (5523P)	5,735,114	6,309,942	7,048,091	7,915,966	8,695,191	9,651,662	10,327,278	10,843,642
CHARGES TO DEPARTMENTS - RECORDS & DATA MGMT (5524P)				473,857	512,408	522,656	533,109	543,771
CHARGES TO DEPARTMENTS - DIGITAL COMMUNICATIONS (5522P)	207,883	217,564	220,541	219,097	226,081	230,603	235,215	239,919
PHONE CHARGES (5560P 65% IT & 35% INFO DESK)	261,627	267,727	272,294	275,690	283,774	289,449	295,238	301,143
CARES & AMERICAN RESCUE PLAN FUNDS	59,278		730,722					
TRANSFERS IN								
INTEREST	(69,615)	105,580	30,000	30,000	30,000	25,000	25,000	25,000
OTHER REVENUE	33,546	3,626		2,000	2,000			
TOTAL REVENUES	6,227,833	6,904,439	8,301,648	8,916,610	9,749,454	10,719,370	11,415,841	11,953,476
EXPENSES:								
SALARIES & BENEFITS	2,557,837	2,727,500	2,953,370	3,471,719	3,741,513	3,835,051	3,930,927	4,029,200
MATERIALS, SUPPLIES, & SERVICES	983,482	1,336,066	1,841,975	1,579,288	1,590,618	2,242,005	2,658,681	2,225,651
CAPITAL	38,764	22,319	1,370,391	390,000	175,000	560,000	150,000	175,000
INTERNAL EXPENSES	325,551	341,442	371,577	371,577	385,337	396,897	408,804	421,068
SOFTWARE MAINTENANCE LEASES	2,218,605	2,557,112	2,746,023	3,145,181	3,449,840	3,553,335	3,659,935	3,769,733
TRANSFERS OUT	261,772	214,116	220,541	219,097	226,081	230,603	235,215	239,919
TOTAL EXPENSES	6,387,976	7,216,049	9,530,877	9,234,537	9,626,064	10,879,380	11,105,881	10,923,736
TOTAL GAIN (LOSS)	(160,143)	(311,610)	(1,229,229)	(317,927)	123,390	(160,009)	309,960	1,029,740
	243%	129%	55%	41%	34%	23%	43%	84%
TOTAL WORKING CAPITAL BALANCE	2,497,648	2,186,038	956,809	638,883	762,273	602,263	912,224	1,941,963
TOTAL WORKING CAPITAL GOAL	1,028,984	1,690,466	1,732,000	1,558,000	2,224,000	2,581,000	2,118,000	2,301,000

Fund 7700 – Facilities Fund

The Facilities Fund is dedicated to managing and maintaining the City’s buildings and facilities. It ensures that the City’s physical infrastructure is safe, functional, and well-maintained to support departmental operations and public services. It also promotes cost efficiency, extends the lifespan of its assets, and ensures a safe and functional environment for employees and the community. Space & Occupancy and Building Repair charges are allocated to departments based on square footage and their use of facilities.

- Services Covered Include:
 - Routine building maintenance and repairs
 - Utility expenses and energy management
 - Custodial services
 - Long-term capital planning for facility improvements

Overall revenue in the 2025 Facilities Budget is increasing by over 48% due to a large transfer coming in when bonds are issued for the Public Works Garage to reimburse the Facilities Fund for the 2022 land purchase and expenses are increasing by just under 13%.

Public Works Facilities Fund 2025 Budget Request

	2023 Actual	2024 Budget	2025 Budget	\$ from 2024	% from 2024
Revenues					
Internal Revenue from other Departments	\$ 6,486,527	\$ 6,853,244	\$ 7,166,773	\$ 313,529	4.57%
Permits and Licenses				-	0.00%
Intergovernmental	1,200	-	-	-	0.00%
Interest Income	580,727	150,000	150,000	-	0.00%
Other Revenues	375,288	-	-	-	0.00%
Transfers from Other Funds	1,994,363	-	3,068,554	3,068,554	0.00%
Total Revenues	\$ 9,438,105	\$ 7,003,244	\$ 10,385,327	\$ 3,382,083	48.29%
Expenditures					
Salaries and Benefits	1,504,292	1,918,690	2,157,102	238,412	12.43%
Materials, Supplies, & Services	2,413,779	2,608,550	2,752,700	144,150	5.53%
Internal Charges	1,561,364	1,051,392	1,256,120	204,728	
Capital Outlay	3,504,094	3,052,125	3,572,956	520,831	17.06%
Transfer to Other Funds	-	-	-	-	0.00%
Total Expenditures	\$ 8,983,529	\$ 8,630,757	\$ 9,738,878	\$ 1,108,121	12.84%
Less Expenses Charged to Other Funds	(590,291)	-	-	-	0.00%
Net Total Expenditures	\$ 8,393,238	\$ 8,630,757	\$ 9,738,878	\$ 1,108,121	12.84%
Revenues less Expenditures	\$ 1,044,867	\$ (1,627,513)	\$ 646,449	\$ 2,273,962	-139.72%

The forecast for this fund is for working capital balance to be at 85% of goal for 2025, then dip down until 2029 where it is forecasted to be at 94% of the fund goal.

FACILITY MAINTENANCE - FUND 7700

	2022	2023	2024	2025	2026	2027	2028	2029
DESCRIPTION	ACTUAL	ACTUAL	E STIMATED	BUDGET REQUEST	CONCEPTUAL BUDGET	PROJECTED	PROJECTED	PROJECTED
REVENUES:								
CHARGES TO DEPARTMENTS	6,489,697	6,486,526	6,853,244	7,166,773	7,525,110	8,168,514	8,871,541	9,533,453
TRANSFER IN FROM OTHER FUNDS	744,008	804,433	-	3,068,554	-	-	-	-
AMERICAN RESCUE PLAN FUNDS	30,894	1,489,931						
OTHER REVENUE	24,565	76,488	-	-	-	-	-	-
INVESTMENT EARNINGS	(385,743)	580,727	150,000	150,000	150,000	150,000	150,000	150,000
TOTAL REVENUES	6,903,421	9,438,105	7,003,244	10,385,327	7,675,110	8,318,514	9,021,541	9,683,453
EXPENSES:								
SALARIES & BENEFITS	1,245,207	1,504,225	1,922,653	2,157,102	2,283,182	2,351,677	2,422,228	2,544,895
MATERIALS & SUPPLIES	2,213,043	2,374,660	2,609,990	2,752,700	2,745,400	2,824,563	2,906,036	2,989,888
DEBT SERVICE	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	6,239,246	2,951,078	3,052,125	3,572,956	4,050,043	1,400,000	5,320,000	4,147,513
INTERNAL EXPENSES	883,087	1,563,275	1,557,183	1,256,120	1,359,921	1,400,719	1,442,740	1,486,022
TRANSFER OUT	500,000	-	-	-	-	-	-	-
TOTAL EXPENSES	11,080,583	8,393,238	9,141,951	9,738,878	10,438,546	7,976,959	12,091,004	11,168,318
TOTAL GAIN (LOSS)	(4,177,163)	1,044,867	(2,138,707)	646,449	(2,763,436)	341,556	(3,069,462)	(1,484,865)
	66%	75%	68%	85%	75%	65%	70%	94%
TOTAL WORKING CAPITAL BALANCE	10,651,666	11,696,533	9,557,826	10,204,275	7,440,840	7,782,395	4,712,933	3,228,068
TOTAL WORKING CAPITAL GOAL	16,153,427	15,505,942	14,114,347	11,997,391	9,969,348	12,012,348	6,726,514	3,433,001