



# 2025 PROPOSED BUDGETS NON-PROPERTY TAX SPECIAL REVENUE FUNDS & ENTERPRISE FUND

The following fund budget requests will be on consent at the November 18, 2024, Council meeting for the Council's approval. These documents will also be posted on the City's budget web page [www.blm.mn/budget](http://www.blm.mn/budget):

**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 2250 – Opioid Settlement**
- **Fund 2300 - South Loop Revolving Dev.**
- **Fund 2350 - Creative Placemaking**
- **Fund 2600 – Cemetery**
- **Fund 2700 – DWI Forfeiture**
- **Fund 2710 – Enhanced 911**
- **Fund 2720 – State Drug Forfeiture**
- **Fund 2725 – Federal DOJ Drug Forfeiture**
- **Fund 2726 – Federal Treasury Drug Forfeiture**

## **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 2250, Opioid Settlement Fund

The proposed 2025 budget allocates \$490,133 for the authorized expenditure of opioid settlement funds. These funds will support strategies outlined in Exhibit A of the Amended Minnesota Opioids State-Subdivision Memorandum of Agreement, with allocations as follows:

- B. Support People in Treatment or Recovery: \$70,000
- G. Prevent Misuse of Opioids: \$267,049
- J. Leadership, Planning, and Coordination: \$153,084

This budget includes contributions from Edina and Richfield, as both cities are contracting with Bloomington for Opioid Remediation Services.

## Public Health - Opioid Settlement Fund 2025 Budget Request

	2023 Actual	2024 Budget	2025 Budget	\$ from 2024	% from 2024
<b>Revenues</b>					
Program Income				-	0.00%
Permits and Licenses				-	0.00%
Intergovernmental				-	0.00%
Other Revenues	264,998	-	490,133	490,133	0.00%
Transfers from Other Funds				-	0.00%
<b>Total Revenues</b>	<b>264,998</b>	<b>-</b>	<b>490,133</b>	<b>490,133</b>	<b>0.00%</b>
<b>Expenditures</b>					
Salaries and Benefits	-	-	139,224	139,224	0.00%
Materials, Supplies, & Services	10,625	-	337,049	337,049	0.00%
Internal Charges	-	-	13,860	13,860	0.00%
Capital Outlay				-	0.00%
Transfer to Other Funds				-	0.00%
<b>Total Expenditures</b>	<b>\$ 10,625</b>	<b>\$ -</b>	<b>\$ 490,133</b>	<b>\$ 490,133</b>	<b>0.00%</b>
Less Expenses Charged to Other Funds	-	-	-	-	0.00%
<b>Net Total Expenditures</b>	<b>\$ 10,625</b>	<b>\$ -</b>	<b>\$ 490,133</b>	<b>\$ 490,133</b>	<b>0.00%</b>
<b>Revenues less Expenditures</b>	<b>\$ 254,373</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>

## 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.

### Revenues:

The 2025 revenue is budgeted at \$159,000 with South Loop permit surcharge fees of \$150,000 and interest of \$9,000.

### Expenditures:

Professional services and staff costs are budgeted at \$171,500 in 2025. 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.

## South Loop Revolving Development Fund 2025 Budget Request

	2023 Actual	2024 Budget	2025 Budget	\$ from 2024	% from 2024
<b>Revenues</b>					
Program Income	\$ 147,905	\$ 243,750	\$ 150,000	(93,750)	-38.46%
Permits and Licenses				-	0.00%
Intergovernmental				-	0.00%
Interest Income	29,813	2,105	9,000	6,895	327.55%
Other Revenues				-	0.00%
Transfers from Other Funds				-	0.00%
<b>Total Revenues</b>	<b>177,717</b>	<b>245,855</b>	<b>159,000</b>	<b>(86,855)</b>	<b>-35.33%</b>
<b>Expenditures</b>					
Salaries and Benefits	7,171	34,000	11,500	(22,500)	-66.18%
Materials, Supplies, & Services	148,014	395,000	160,000	(235,000)	-59.49%
Internal Charges	25,000	-	-	-	
Capital Outlay				-	0.00%
Transfer to Other Funds	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 180,185</b>	<b>\$ 429,000</b>	<b>\$ 171,500</b>	<b>\$ (257,500)</b>	<b>-60.02%</b>
Less Expenses Charged to Other Funds	-	-	-	-	0.00%
<b>Net Total Expenditures</b>	<b>\$ 180,185</b>	<b>\$ 429,000</b>	<b>\$ 171,500</b>	<b>\$ (257,500)</b>	<b>-60.02%</b>
<b>Revenues less Expenditures</b>	<b>\$ (2,468)</b>	<b>\$ (183,145)</b>	<b>\$ (12,500)</b>	<b>\$ 170,645</b>	<b>-93.17%</b>

### 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 2025 is a transfer of \$430,000 from the South Loop Capital Improvement Fund for Creative Placemaking within South Loop and a transfer of \$355,601 from the Port Authority for Creative Placemaking projects City-wide.

#### Expenditures

The proposed 2025 expenditures total \$765,601, with \$269,701 allocated for the salaries and benefits of the Director of Creative Placemaking and the Creative Placemaking Specialist. Starting in 2025, these salaries will be fully reflected in the Creative Placemaking budget, rather than split between Creative Placemaking and the Port Authority. This change simplifies accounting and budgeting processes without altering the funding sources, supported by an increased transfer from the Port Authority.

## Creative Placemaking Fund 2025 Budget Request

	2023 Actual	2024 Budget	2025 Budget	\$ from 2024	% from 2024
<b>Revenues</b>					
Program Income	\$ -	\$ -	\$ -	-	0.00%
Interest Income	37,324	-	-	-	0.00%
Other Revenues	200,200	200,000	335,601	135,601	67.80%
Transfers from Other Funds	429,996	430,000	430,000	-	0.00%
<b>Total Revenues</b>	<b>667,520</b>	<b>630,000</b>	<b>765,601</b>	<b>135,601</b>	<b>21.52%</b>
<b>Expenditures</b>					
Salaries and Benefits	125,359	123,186	269,701	146,515	118.94%
Materials, Supplies, & Services	123,679	337,250	324,836	(12,414)	-3.68%
Internal Charges	12,287	12,214	23,693	11,479	93.98%
Capital Outlay	195,002	157,350	147,371	(9,979)	-6.34%
Transfer to Other Funds	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 456,327</b>	<b>\$ 630,000</b>	<b>\$ 765,601</b>	<b>\$ 135,601</b>	<b>21.52%</b>
Less Expenses Charged to Other Funds	-	-	-	-	0.00%
<b>Net Total Expenditures</b>	<b>\$ 456,327</b>	<b>\$ 630,000</b>	<b>\$ 765,601</b>	<b>\$ 135,601</b>	<b>21.52%</b>
<b>Revenues less Expenditures</b>	<b>\$ 211,193</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>

### 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.

2025 revenues are budgeted at \$211,515. 2025 expenditures are budgeted at \$210,548.

## Cemetery Fund 2600 2025 Budget Request

	2023 Actual	2024 Budget	2025 Budget	\$ from 2024	% from 2024
<b>Revenues</b>					
Program Income	208,180	208,015	206,115	(1,900)	-0.91%
Permits and Licenses				-	0.00%
Intergovernmental					0.00%
Interest Income	19,825	5,400	5,400	-	0.00%
Other Revenues				-	0.00%
Transfers from Other Funds				-	0.00%
<b>Total Revenues</b>	<b>228,005</b>	<b>213,415</b>	<b>211,515</b>	<b>(1,900)</b>	<b>-0.89%</b>
<b>Expenditures</b>					
Salaries and Benefits				-	0.00%
Materials, Supplies, & Services	18,612	15,750	20,000	4,250	26.98%
Internal Charges	209,300	194,906	190,548	(4,358)	-2.24%
Capital Outlay	-	-	-	-	0.00%
Transfer to Other Funds				-	0.00%
<b>Total Expenditures</b>	<b>\$ 227,912</b>	<b>\$ 210,656</b>	<b>\$ 210,548</b>	<b>\$ (108)</b>	<b>-0.05%</b>
Less Expenses Charged to Other Funds				-	0.00%
<b>Net Total Expenditures</b>	<b>\$ 227,912</b>	<b>\$ 210,656</b>	<b>\$ 210,548</b>	<b>\$ (108)</b>	<b>-0.05%</b>
<b>Revenues less Expenditures</b>	<b>\$ 93</b>	<b>\$ 2,759</b>	<b>\$ 967</b>	<b>\$ (1,792)</b>	<b>-64.95%</b>

### 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.

#### Revenues

Total budgeted revenues are \$31,000 for 2025 with DWI forfeiture revenues at \$30,000 and interest at \$1,000.

#### Expenditures

Salary and benefit costs of police personnel directly involved in the disposal of seized vehicles are accounted for in this fund as are expenses of a portion of the Crime Victim Liaison position in the Legal Department. The salary and benefits of the Crime Victim Liaison position has been funded by a grant from the Minnesota Department of Public Safety since 2017. Since there has recently been questions about future grant funding, a portion of the salary for the Crime Victim Liaison has been budgeted in the DWI Forfeiture fund for 2025. If not needed for 2025 due to adequate grant funds, the unspent money will remain in the fund balance to be used for future years. DWI Forfeiture expenditures are split into three activities: Police, Legal, and Seizure/Disposal. Total costs are budgeted at \$87,206 in 2025.

## DWI FORFEITURE 2025 BUDGET REQUEST

	2023 Actual	2024 Budget	2025 Budget	\$ from 2024	% from 2024
<b>Revenues</b>					
Forfeitures	\$ 23,181	\$ 50,000	\$ 30,000	\$ (20,000)	-40.00%
Permits and Licenses				-	0.00%
Intergovernmental				-	0.00%
Interest Income	24,293	1,000	1,000	-	0.00%
Other Revenues				-	0.00%
Transfers from Other Funds				-	0.00%
<b>Total Revenues</b>	<b>47,474</b>	<b>51,000</b>	<b>31,000</b>	<b>(20,000)</b>	<b>-39.22%</b>
<b>Expenditures</b>					
Salaries and Benefits	2,628	122,709	45,876	(76,833)	-62.61%
Materials, Supplies, & Services	9,767	36,931	21,117	(15,814)	-42.82%
Internal Charges	13,773	19,102	20,213	1,111	
Capital Outlay	6,855	-	-	-	0.00%
Transfer to Other Funds				-	0.00%
<b>Total Expenditures</b>	<b>\$ 33,023</b>	<b>\$ 178,742</b>	<b>\$ 87,206</b>	<b>\$ (91,536)</b>	<b>-51.21%</b>
Less Expenses Charged to Other Funds	-	-	-	-	0.00%
<b>Net Total Expenditures</b>	<b>\$ 33,023</b>	<b>\$ 178,742</b>	<b>\$ 87,206</b>	<b>\$ (91,536)</b>	<b>-51.21%</b>
<b>Revenues less Expenditures</b>	<b>\$ 14,451</b>	<b>\$ (127,742)</b>	<b>\$ (56,206)</b>	<b>\$ 71,536</b>	<b>-56.00%</b>

### 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 service 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 doubled the typical amount received in the City's Enhanced 911 fund.

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.

#### Revenues

The budget reflects the forecasted revenue from the Minnesota Department of Public Safety Division of Emergency Communications Networks for 2025 of \$225,065.

#### Expenditures

Operating expenditures are budgeted at \$ 149,604 in of which \$91,604 will be used to offset expenses related to the operation of the 911 dispatch and communications center in the General Fund and \$58,000 is budgeted for 911 supplies and services.

## ENHANCED 911 2025 BUDGET REQUEST

	2023 Actual	2024 Budget	2025 Budget	\$ from 2024	% from 2024
<b>Revenues</b>					
Program Income					0.00%
Permits and Licenses				-	0.00%
Intergovernmental	288,340	225,065	225,065	-	0.00%
Interest Income	2,105	100	100	-	0.00%
Other Revenues				-	0.00%
Transfers from Other Funds				-	0.00%
<b>Total Revenues</b>	<b>290,445</b>	<b>225,165</b>	<b>225,165</b>	<b>-</b>	<b>0.00%</b>
<b>Expenditures</b>					
Salaries and Benefits					0.00%
Materials, Supplies, & Services	23,174	46,690	58,000	11,310	24.22%
Internal Charges	84,701	87,242	91,604		
Capital Outlay	-	188,000	-	(188,000)	-100.00%
Transfer to Other Funds	54,996	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 162,871</b>	<b>\$ 321,932</b>	<b>\$ 149,604</b>	<b>\$ (172,328)</b>	<b>-53.53%</b>
Less Expenses Charged to Other Funds	-	-	-	-	0.00%
<b>Net Total Expenditures</b>	<b>\$ 162,871</b>	<b>\$ 321,932</b>	<b>\$ 149,604</b>	<b>\$ (172,328)</b>	<b>-53.53%</b>
<b>Revenues less Expenditures</b>	<b>\$ 127,573</b>	<b>\$ (96,767)</b>	<b>\$ 75,561</b>	<b>\$ 172,328</b>	<b>-178.09%</b>

### 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 2726.

#### Revenues

The 2025 State drug forfeitures revenue is budgeted at \$15,000, and the interest revenue is budgeted at \$500. Revenue forecasting is conservative because there has been a downward trend.

#### Expenditures

The proposed expenditures for 2025 are budgeted at \$10,000.

## STATE DRUG FORFEITURE 2025 BUDGET REQUEST

	2023 Actual	2024 Budget	2025 Budget	\$ from 2024	% from 2024
<b>Revenues</b>					
Forfeitures	\$ 33,490	\$ 5,000	\$ 15,000	\$ 10,000	200.00%
Permits and Licenses				-	0.00%
Intergovernmental				-	0.00%
Interest Income	6,836	500	500	-	0.00%
Other Revenues				-	0.00%
Transfers from Other Funds				-	0.00%
<b>Total Revenues</b>	<b>40,326</b>	<b>5,500</b>	<b>15,500</b>	<b>10,000</b>	<b>181.82%</b>
<b>Expenditures</b>					
Salaries and Benefits					0.00%
Materials, Supplies, & Services	107,155	30,000	10,000	(20,000)	-66.67%
Internal Charges					
Capital Outlay				-	0.00%
Transfer to Other Funds	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>107,155</b>	<b>30,000</b>	<b>10,000</b>	<b>(20,000)</b>	<b>-66.67%</b>
Less Expenses Charged to Other Funds	-	-	-	-	0.00%
<b>Net Total Expenditures</b>	<b>\$ 107,155</b>	<b>\$ 30,000</b>	<b>\$ 10,000</b>	<b>\$ (20,000)</b>	<b>-66.67%</b>
<b>Revenues less Expenditures</b>	<b>\$ (66,828)</b>	<b>\$ (24,500)</b>	<b>\$ 5,500</b>	<b>\$ 30,000</b>	<b>-122.45%</b>

### 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 2025, the Federal DOJ drug forfeitures revenue is projected at \$20,000.

#### Expenditures

Proposed expenditures for 2025 are budgeted at \$15,000.

## FEDERAL DOJ FORFEITURE 2025 BUDGET REQUEST

	2023 Actual	2024 Budget	2025 Budget	\$ from 2024	% from 2024
<b>Revenues</b>					
Forfeitures	\$ 78,106	\$ 15,000	\$ 20,000	\$ 5,000	33.33%
Permits and Licenses				-	0.00%
Intergovernmental				-	0.00%
Interest Income	-	-	-	-	0.00%
Other Revenues	-	-	-	-	0.00%
Transfers from Other Funds				-	0.00%
<b>Total Revenues</b>	<b>78,106</b>	<b>15,000</b>	<b>20,000</b>	<b>5,000</b>	<b>33.33%</b>
<b>Expenditures</b>					
Salaries and Benefits					0.00%
Materials, Supplies, & Services	36,690	15,000	15,000	-	0.00%
Internal Charges					
Capital Outlay	24,591	15,000	-	(15,000)	-100.00%
Transfer to Other Funds	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>\$ 61,281</b>	<b>\$ 30,000</b>	<b>\$ 15,000</b>	<b>\$ (15,000)</b>	<b>-50.00%</b>
Less Expenses Charged to Other Funds	-	-	-	-	0.00%
<b>Net Total Expenditures</b>	<b>\$ 61,281</b>	<b>\$ 30,000</b>	<b>\$ 15,000</b>	<b>\$ (15,000)</b>	<b>-50.00%</b>
<b>Revenues less Expenditures</b>	<b>\$ 16,825</b>	<b>\$ (15,000)</b>	<b>\$ 5,000</b>	<b>\$ 20,000</b>	<b>-133.33%</b>



## 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 2025 as these types of revenues are infrequent.

### Expenditures

Proposed expenditures are budgeted at \$156 in 2025 for banking fees necessary to comply with the requirement of needing a separate bank account for these funds.

## Federal Treasury Forfeiture 2025 Budget Request

	2023 Actual	2024 Budget	2025 Budget	\$ from 2024	% from 2024
<b>Revenues</b>					
Forfeitures	\$ 7,060	\$ -	\$ -	\$ -	0.00%
Permits and Licenses				-	0.00%
Intergovernmental				-	0.00%
Interest Income	-	-	-	-	0.00%
Other Revenues				-	0.00%
Transfers from Other Funds				-	0.00%
<b>Total Revenues</b>	<b>7,060</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Expenditures</b>					
Salaries and Benefits					0.00%
Materials, Supplies, & Services	2,106	120	156	36	30.00%
Internal Charges					
Capital Outlay	-	-	-	-	0.00%
Transfer to Other Funds				-	0.00%
<b>Total Expenditures</b>	<b>2,106</b>	<b>120</b>	<b>156</b>	<b>36</b>	<b>30.00%</b>
Less Expenses Charged to Other Funds	-	-	-	-	0.00%
<b>Net Total Expenditures</b>	<b>\$ 2,106</b>	<b>\$ 120</b>	<b>\$ 156</b>	<b>\$ 36</b>	<b>30.00%</b>
<b>Revenues less Expenditures</b>	<b>\$ 4,955</b>	<b>\$ (120)</b>	<b>\$ (156)</b>	<b>\$ (36)</b>	<b>30.00%</b>

## 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.

## Revenues

For 2025 the revenue is budgeted at \$1,432,592. 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 significantly for COT in 2020, but it has increased back to pre-pandemic levels over the past four years.

## Expenditures

The 2025 proposed expenditures are also \$1,432,592 of which \$1,354,700 is allocated to contractual overtime and related benefits of officers.

### Police COT 2025 Budget Request

	2023 Actual	2024 Budget	2025 Budget	\$ from 2024	% from 2024
<b>Revenues</b>					
Program Income	1,786,822	1,178,000	1,432,592	254,592	21.61%
Permits and Licenses				-	0.00%
Intergovernmental				-	0.00%
Interest Income				-	0.00%
Other Revenues				-	0.00%
Transfers from Other Funds				-	0.00%
<b>Total Revenues</b>	<b>1,786,822</b>	<b>1,178,000</b>	<b>1,432,592</b>	<b>254,592</b>	<b>21.61%</b>
<b>Expenditures</b>					
Salaries and Benefits	1,681,516	1,123,000	1,354,700	231,700	20.63%
Materials, Supplies, & Services	25,285	-	-	-	0.00%
Internal Charges	15,774	16,246	17,892	1,646	10.13%
Capital Outlay				-	0.00%
Transfer to Other Funds	63,339	38,754	60,000	21,246	54.82%
<b>Total Expenditures</b>	<b>\$ 1,785,914</b>	<b>\$ 1,178,000</b>	<b>\$ 1,432,592</b>	<b>\$ 254,592</b>	<b>21.61%</b>
Less Expenses Charged to Other Funds	-	-	-	-	0.00%
<b>Net Total Expenditures</b>	<b>\$ 1,785,914</b>	<b>\$ 1,178,000</b>	<b>\$ 1,432,592</b>	<b>\$ 254,592</b>	<b>21.61%</b>
<b>Revenues less Expenditures</b>	<b>\$ 908</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>