



**BLOOMINGTON**

BEST OF

BUDGET IN BRIEF  
2025

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# City of Bloomington

## City Council

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### Mayor



Tim Busse

Term Expires Jan. 2028

### Council Members



Jenna Carter  
At Large

Term Expires Jan. 2028



Chao Moua  
At Large

Term Expires Jan. 2026



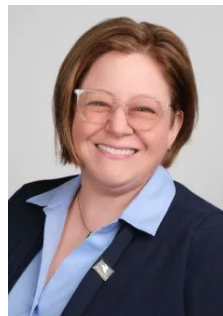
Dwayne Lowman  
District I

Term Expires Jan. 2026



Shawn Nelson  
District II

Term Expires Jan. 2026



Lona Dallessandro  
District III

Term Expires Jan. 2028



Victor Rivas  
District IV

Term Expires Jan. 2028

## Housing and Redevelopment Authority

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### Chairperson

Jennifer Mueller

### Commissioners

Jenna Carter  
Blake Doblinger  
Victoria Hoogheem  
Samiira Isse  
Chao Moua  
Rod Wooten

## Port Authority

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<b>President</b>	Bob Erickson
<b>Commissioners</b>	Tim Busse Cynthia Hunt Tim Keller Rob Lunz Shawn Nelson Steve Peterson

## City Administration

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<b>Interim City Manager</b>	Elizabeth Tolzmann
<b>Interim City Manager</b>	Kathy Hedin
<b>Fire Chief</b>	Ulie Seal
<b>Police Chief</b>	Booker T. Hodges
<b>City Attorney</b>	Melissa Manderschied
<b>Chief Financial Officer</b>	Lori Economy-Scholler
<b>Chief Information Officer</b>	Amy Cheney
<b>Community Development Director</b>	Kim Berggren
<b>Parks and Recreation Director</b>	Ann Kattreh
<b>City Engineer</b>	Julie Long
<b>Utilities Superintendent</b>	Scott M. Anderson
<b>Maintenance Superintendent</b>	Tim Behrendt
<b>Public Health Administrator</b>	Nick Kelley

# Organization Structure and Chart

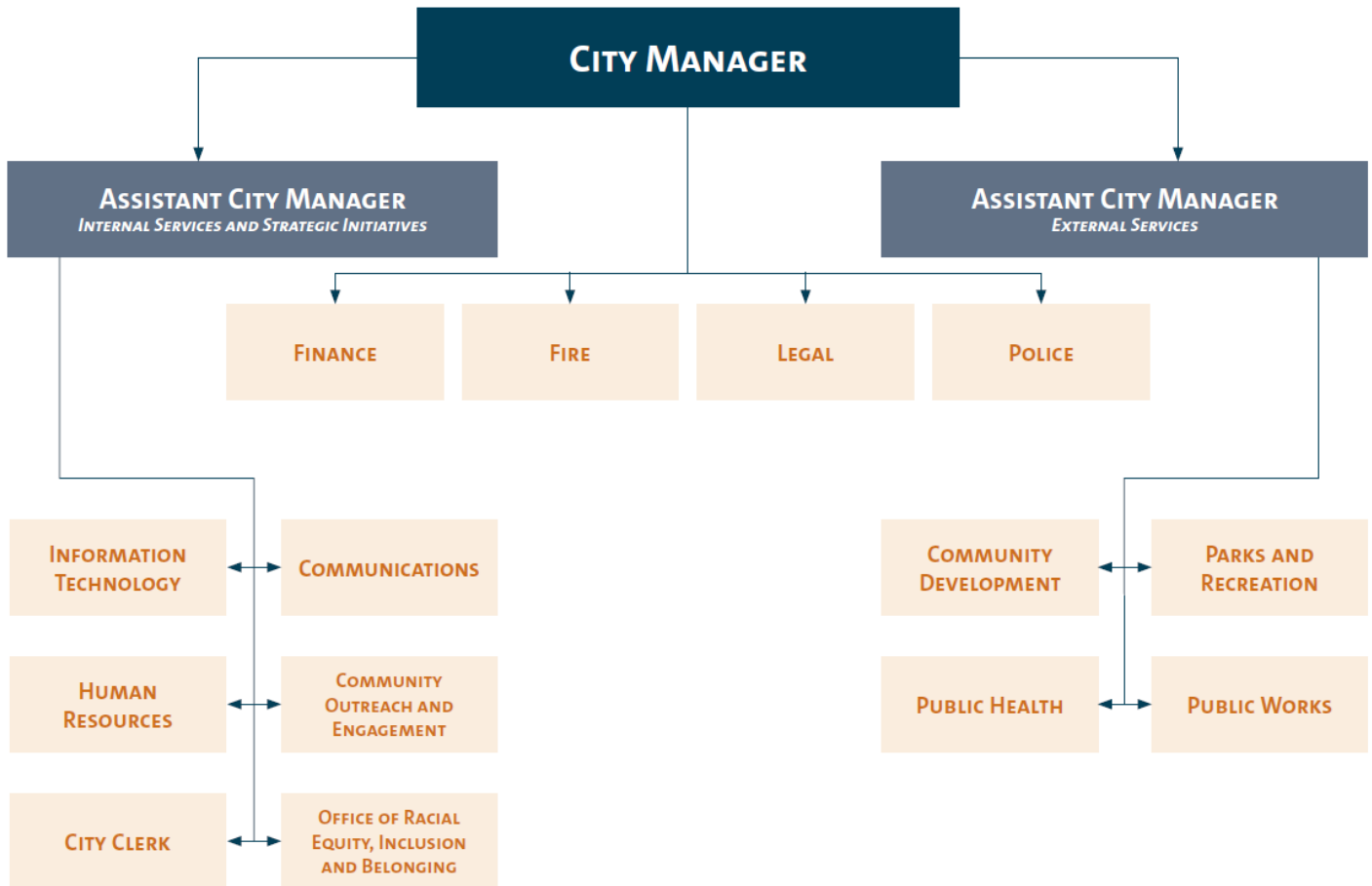
The home rule charter was adopted in November 1960. The City is a Council-Manager form of municipal government. The Council is comprised of the Mayor and six Council Members who serve four-year terms; the Mayor and two members are elected at-large, the rest are elected by district.

The City Council appoints a professional City manager, who is responsible to the Council for the administration of all City business. The Council also appoints residents to advisory boards and commissions.

Activities are managed through four departments and two service teams that report to the City Manager. Within each service team are several departments and divisions that report to service team leaders for cross-collaborative alignment, strategic priorities, and implementing City operations and service delivery throughout the year.

CITY OF BLOOMINGTON

## ORGANIZATION CHART



# Community Profile

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Bloomington, Minnesota is a dynamic urban center in the Twin Cities metro area and a vibrant community for both residents and businesses.



[This two minute video](#) describes just some of the wonderful features about Bloomington.

Bloomington, the fourth largest city in Minnesota, is a dynamic urban center with more than 90,000 residents and 3,500 businesses. Bloomington has a strong employment market, with two jobs for every city resident in the workforce. The city is one of the key drivers of the Minneapolis - St. Paul regional economy with industries including healthcare, hospitality, technology, and manufacturing. Home to Mall of America, Bloomington is also a major tourist destination for the upper Midwest.

The City has achieved 99 percent of its original development capacity. To provide visual and physical relief from continuous urban development, one-third of the city is designated for public parks and conservation. Bloomington is also home to award-winning schools and colleges. Significant redevelopment is occurring in Bloomington's South Loop District, an urban center at the crossroads of the metro area's transportation network.

# City of Bloomington Strategic Plan

## **Bloomington. Tomorrow. Together**

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In 2021, the City embarked on a new strategic planning effort, one that involved the community in planning Bloomington's future. The initiative *Bloomington. Tomorrow. Together.* engaged residents in helping the City Council design a new strategic plan. City staff worked in partnership with members of the community at every stage of the process, from community cafes and surveys to understand Bloomington's strengths and challenges; through creation of a mission statement and strategic objectives by a core planning team; to identifying strategies and measurements for success by action and measurement teams.

The difference between this and previous strategic planning processes was that the community was involved in nearly every step of the process. As a result, the community's voice is reflected in the final product. The *Bloomington. Tomorrow. Together.* strategic plan was adopted by the City Council on April 25, 2022. The plan will guide the City's work through 2027.

### **Our Mission**

Our mission is to cultivate an enduring and remarkable community where people want to be.

### **Our Core Values – We believe that...**

- The community thrives when its members share responsibility for its well-being.
- Transformation will come through collective courage and the willingness to take risks.
- When diversity is embraced, the community is strengthened.
- Everyone benefits when there is equitable access to opportunity.
- Safety and security are critical components of a resilient and healthy community.

### **Our Strategic Objectives – By 2030...**

1. Our community members will feel connected to their neighbors, welcomed, and valued by the community as a whole.
2. The City of Bloomington will achieve significant improvement in the indices measuring the community's environmental and individual health.
3. The City of Bloomington will achieve significant improvement in indices measuring equitable economic growth.

### **Our Strategies – What we will do**

1. Build trusting relationships that acknowledge diversity so that we are able to embody our core values, live our mission and achieve our strategic goals.
2. Do what is necessary so that all of the community can understand, support and actively contribute to the achievement of the mission and strategic objectives.
3. Identify and align efforts across organizations in the community to leverage, develop and maximize assets to achieve mutually beneficial outcomes.

## **Five-Year Results**

### **Measurement Results**

- We will develop a measurement system and report by the end of 2022.
- The City will have a community-involved process for measuring the strategic plan

### **Strategy 1 Results**

- The City's internal culture is consistent with core values.
- The City uses a model to support neighborhood identity, placemaking, connection, history, and culture.
- The City utilizes a comprehensive plan for addressing issues of safety and security.
- City regulations have been revised to increase flexibility and support for community gathering places, including small businesses, community organizations and City spaces.
- City staff are skilled, empowered and expected to build and maintain authentic relationships with community members.
- Issues of injustice for historically marginalized communities are acknowledged and addressed in Bloomington.
- The City expanded its Creative Placemaking program across Bloomington.
- The City has a model for a centralized gathering space that is welcoming, unique, dynamic and celebrates Bloomington's diversity.

### **Strategy 2 Results**

- A network of diverse and trusted community partners has been established to share relevant information.
- We have identified what is missing in our approaches of communicating with our community.
- Barriers to participation are identified and removed.
- The community has a better understanding of how the strategic objectives will affect them and why they should care.
- Community members are increasingly motivated to actively contribute.
- Community members increasingly take advantage of opportunities to actively contribute.

### **Strategy 3 Results**

- We have established and piloted a community asset mapping model for cataloging key services, benefits and resources to identify strengths and gaps relating to Bloomington's strategic objectives.
- We have established partnerships with organizations to connect residents and businesses with relevant resources.
- The community asset map is used by the public and partners to access and align resources.

### **We will not:**

- Add any program, project, policy, or service that is not consistent with our core values and aligned to our mission.
- Allow past practices to interfere with the consideration of new ideas.



# Dashboard

In 2023, the City launched a [Strategic Plan Dashboard](#) that demonstrates progress across the three priority areas. We will continuously monitor and measure to see how we are progressing toward accomplishment of these objectives.

## Strategic Priorities



### A connected, welcoming community

1. More connected neighbors
2. More welcomed by city
3. More valued community



### A healthy community

1. Improved environment
2. Improved human health
3. Improved safety/security



### A community with equitable economic growth

1. More equitably distributed
2. Expanded business diversity
3. More equitable job growth



## Impact on the 2025 budget

### Engaging the community

Finance staff and other City employees continued the tradition of finding creative ways to engage community members in the budget planning process. Staff went out and about and talked with residents at seven different community events. From farmers markets to concerts in the park, Finance staff brought an interactive game to learn more about what was important to residents when it came to the budget and City services. The Mayor and Council discussed the budget during multiple Council meetings. The National Community Survey™ also addressed budget topics. Based on that feedback, the community engagement and thoughtful Council discussions, the 2025 budget reflects the community's priorities.



### 2025 budget and property tax levy reflect community's priority of public safety

In December, the City Council approved Bloomington's 2025 property tax levy and general fund budget with a tax levy increase of 9.18%. That levy increase translates into an actual increase in City property taxes of 6.85% for a median-valued home and equates to an annual increase of \$97, or \$1.87 per week.

"I believe this budget reflects the values, priorities, and expectations of the residents of Bloomington. Like any budget discussion, our conversation was centered on revenues and expenditures. On the revenue side, the City continues to see increases in our collections from lodging and admission taxes. In both cases, we're at or above 2019 levels, which tells me that our hospitality industry is back to pre-pandemic numbers. That's good news," Mayor Tim Busse said. "The City collects about \$10 million each year from those two revenue sources, which is significant. On the flip side, we'll see a decrease again this year in

revenues from permits. That’s the result of fewer big construction projects underway in Bloomington.”

From an expenditure perspective, once again this year, the two biggest expense drivers are closely related to City services that residents have come to expect. City governments are in the service industry. The City of Bloomington does not make widgets, but instead provides services like police and fire protection, snow plowing, park maintenance, water delivery, and many others. For decades, Bloomington residents have made it clear that high-quality City services are a priority.

On the topic of services we’ve all come to expect, Bloomington’s investments in public safety are a major expense driver. For years, the Council has heard that public safety is the top priority in this community. This budget and frankly budgets for the past couple of years reflect that. You all know that we have one of the best—if not the best—police departments in Minnesota. That requires investment in people, training and equipment. You also know that we’re building a long-overdue fire department that is a combination of full-time and paid on-call firefighters. Even with federal grants to help defer those costs, a fire department is a significant investment. Of the 9.18% levy increase, almost 65% goes toward police and fire services. If you prefer raw dollar figures, the increase in the property tax levy for 2025 is \$7.4 million. More than \$4.7 million will go to police and fire.

On a larger scale, more than 82% of this budget will go toward the five areas that make up the nuts-and-bolts work of city government: police, fire, public works, parks and recreation, and community development. That level of spending in these vital areas reflects the priorities, values, and expectations of Bloomington residents.

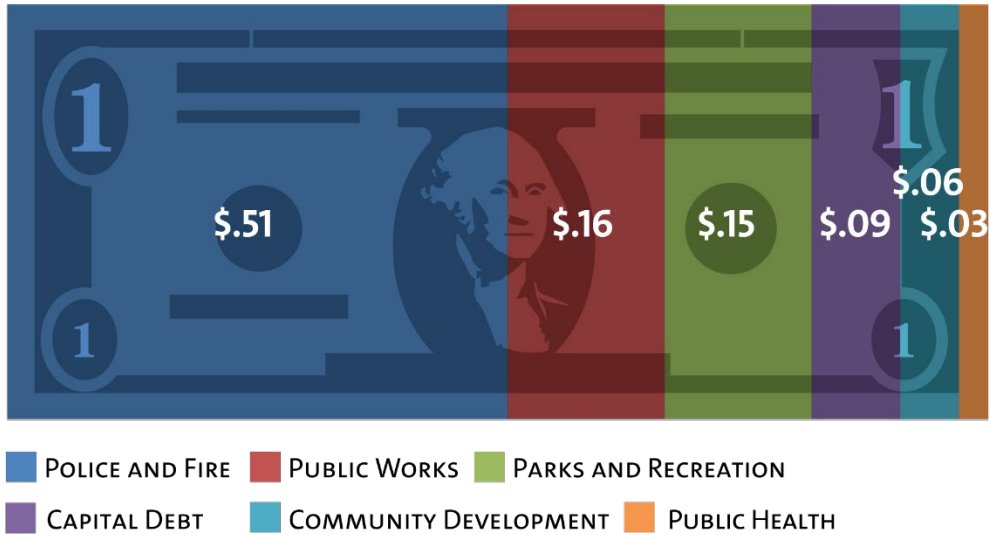
As you’ve heard me say before, the Council’s work on the annual budget is the most important work we do. I firmly believe that the 2025 levy increase reflects the City’s mission to cultivate an enduring and remarkable community where people want to be.

Thank you to everyone who provided feedback in this process. You can watch my full comments on the 2025 budget in the episode of Council Minute at [blm.mn/budget](https://blm.mn/budget).

### **The 2025 City property tax dollar**

Most property taxes support police, fire and public works. For every dollar of City taxes paid, 51 cents go toward police and fire, 16 cents go toward public works, 15 cents go to parks and recreation, 9 cents go to pay outstanding debt for street and construction projects, 6 cents go toward community development and 3 cents of each property tax dollar go toward public health.

## DIVIDING UP THE 2025 CITY PROPERTY TAX DOLLAR



### Conclusion

The City's Finance team is a great example of the *Best of Bloomington*. As one of only 35 cities nationwide to achieve triple-A ratings from all three credit rating agencies, Bloomington is at the top of its class for financial strength and stability. The 2025 budget outlined in this book will continue the tradition of sound budget management at the City of Bloomington. That foundation of excellent management and quality service delivery is vital for the City to achieve its mission of cultivating an enduring and remarkable community where people want to be.

# 2025 Budget Overview

The budget is the blueprint for services and plans for fiscal year 2025. It communicates the allocation of resources and the plan to achieve the City's goals and objectives.

## Adopted 2025 Budget

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Budgeted revenues for all funds total \$232,996,297 and budgeted expenses for all funds total \$241,961,536. The \$8,965,239 difference will fund planned capital expenditures as well as bring balances in line with fund goals, as appropriate.

### General Fund

The General Fund budget is balanced, with both revenues and expenditures equaling \$109,813,407. The General Fund expenditure budget includes a contingency of 2.5% of proposed expenditures or \$2,678,376 that is available for emergencies or unanticipated expenses.

### Special Revenue Funds

Budgeted total revenues of all the Special Revenue Funds equal \$6,843,826. Budgeted expenditures are \$7,275,675 resulting in decrease of working capital of \$431,849. Most of the decrease is in the Fire Pension fund.

### Enterprise Funds

The Enterprise Funds' budgets have total budgeted revenues of \$64,677,222 and expenses of \$70,458,595 resulting in a net decrease of \$5,781,373. Most of the budgeted decrease is caused by large capital projects in the Storm Water Utility fund.

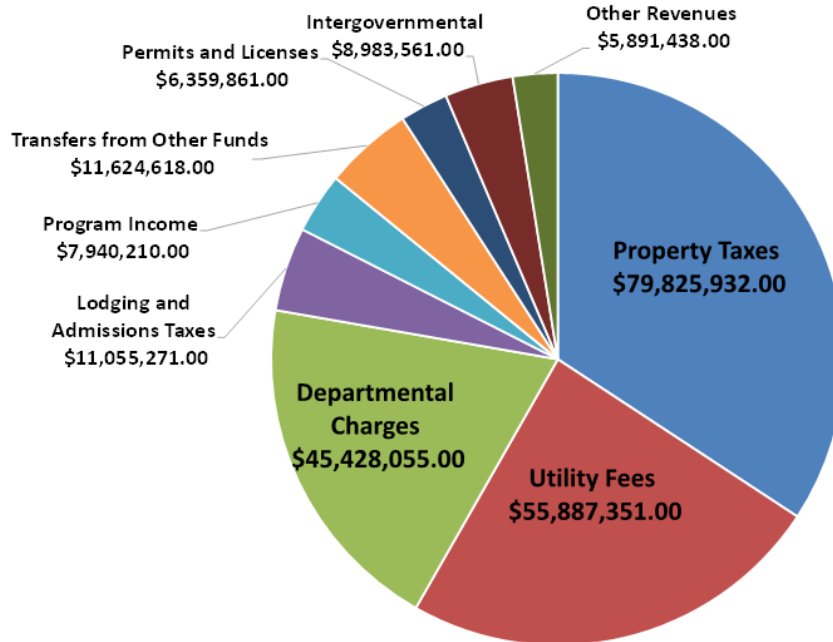
### Internal Service Funds

The \$2,751,019 decrease in the Internal Service Funds results from budgeted revenues of \$51,661,842, being less than the budgeted expenses of \$54,413,861. Some of the larger planned decreases are in the Employee Benefits Fund, Insurance fund, and Fleet fund. All the Internal Service Fund budgets have 10-year budget models to manage internal fee increases and predict the working capital balance of each fund compared to working capital goals.

## Budgeted Revenues – All Funds

Budgeted revenues for all funds total \$232,996,297.

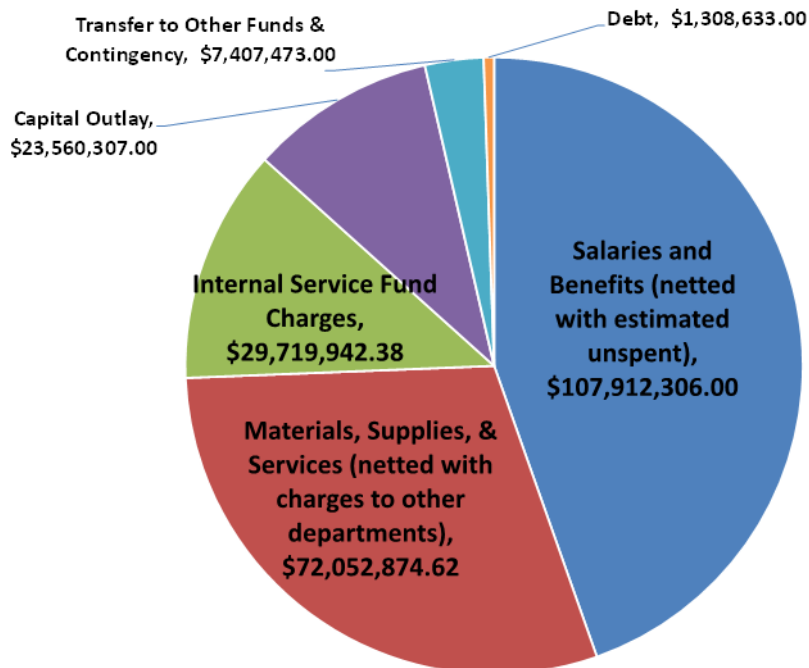
### 2025 Budgeted Revenues - All Funds



## Budgeted Expenses – All Funds

Budgeted expenses for all funds total \$241,961,536.

### 2025 Budgeted Expenses - All Funds





## Property Tax Levy Components

The dollars levied for 2025 by tax levy category as compared to the 2024 tax levy are illustrated in the following table:

	2024 Tax Levy	2025 Tax Levy	Tax Levy \$ Change	Tax Levy % Change
<b>General Revenues:</b>				
General Fund	\$69,321,549	\$75,657,500	\$6,335,951	
Communications	\$400,000	\$700,000	\$300,000	
Forestry	\$185,000	\$185,000	\$0	
Fire Pension	\$1,050,000	\$1,050,000	\$0	
Aquatics	\$500,000	\$335,000	(\$165,000)	
Art Center	\$1,000,000	\$1,500,000	\$500,000	
Golf	\$105,565	\$0	(\$105,565)	
Ice Garden	\$125,000	\$200,000	\$75,000	
Strategic Priorities	\$0	\$0	\$0	
Tax Abatement	\$400,000	\$400,000	\$0	
<b>Total General Revenues</b>	<b>\$73,087,114</b>	<b>\$80,027,500</b>	<b>\$6,940,386</b>	<b>8.62%</b>
<b>Debt Service</b>	<b>\$7,397,156</b>	<b>\$7,848,711</b>	<b>\$451,555</b>	<b>0.56%</b>
<b>Total Tax Levy</b>	<b>\$80,484,270</b>	<b>\$87,876,211</b>	<b>\$7,391,941</b>	<b>9.18%</b>

## Property Tax Value Information

One of the most difficult concepts of the Minnesota Property Tax System is the proportionate share of the property tax levy. Some states set a mill rate which when applied to the home value creates a property tax similar to a sales tax. In Minnesota, taxing jurisdictions such as Cities, Counties, and School Districts set an annual total property tax levy (or total tax dollar amount) and each individual property's market value determines their proportionate amount that they will pay of the tax levy. Therefore, if residential property values increase more than commercial values, residential property values will take on more of the share of the tax levy in that year.

Values showed a small decrease in net value of .02% year-over-year for the median value home from \$361,600 to \$361,300 for the 2025 tax levy. Commercial properties increased by 6.7%

The Deputy Finance Officer and City Assessor published an explainer video, "[Understanding your property taxes and home valuations](#)" The four-minute video describes the relationship between property taxes and home valuations.

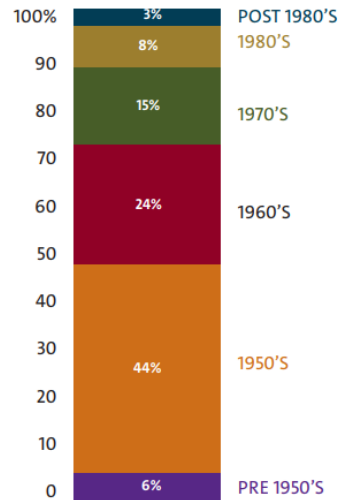


## Single Family Residential

Average and Median Value History				
Assessment Year	Average Value	% Chg	Median Value	% Chg
2024	397,200	0.1%	361,300	-0.1%
2023	396,700	1.8%	361,600	1.6%
2022	389,500	16.8%	355,900	15.9%
2021	333,600	6.5%	307,200	7.3%
2020	313,100	0.3%	286,400	0.9%
2019	312,200	9.1%	283,900	10.5%
2018	286,200	4.9%	256,900	4.3%
2017	272,800	7.2%	246,400	9.1%
2016	254,400	2.3%	225,900	2.8%
2015	248,700	6.3%	219,700	6.3%
2007 (Previous peak)	280,700	0.9	247,900	1.3

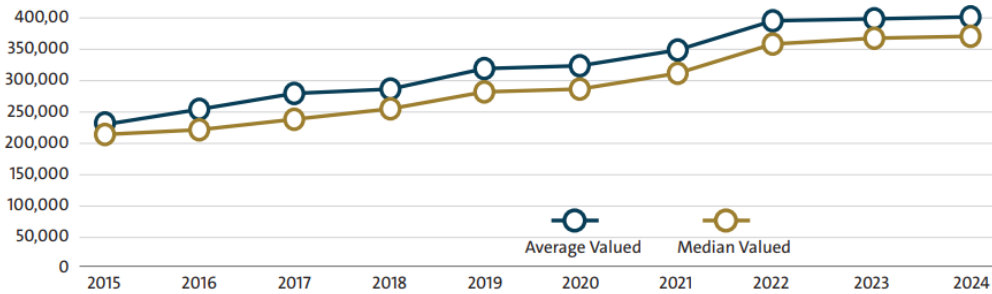
The Average and Median Value homes are 41.5% and 45.7% higher than the previous peak of 2007.

### SINGLE FAMILY HOUSING STOCK BREAKDOWN

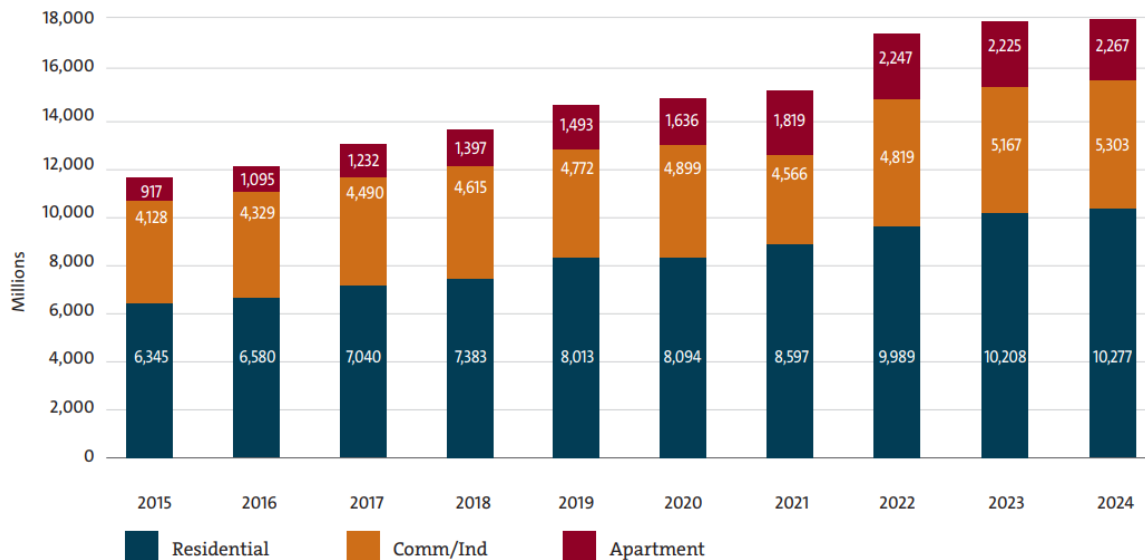


This chart shows that 74% of the City's housing stock was built prior to 1970 and 89% prior to 1990.

### 10 Year Average and Median Value History



### 10 Year Market Value History by Property Segments



Note: Residential includes Condos, Townhouses and Cooperatives above.



# Fund Descriptions and Structure

## Fund Accounting

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The accounts of the City are organized by funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that contain revenues, expenses, assets, liabilities, and fund balance. Resources are allocated to and accounted for in individual funds based upon the purposes for which they are expended.

In accordance with Generally Accepted Accounting Principles (GAAP), City funds are grouped as either Governmental or Proprietary. The City has four types of Governmental funds - the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Funds. Proprietary funds involve business-like interactions. The City has two types of Proprietary funds – Enterprise Funds and Internal Service Funds.

## Governmental Funds

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**General Fund** - The general fund is the basic operating fund of the City. It is used to account for all financial resources except for those required to be accounted for in other funds.

**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.

**Debt Service Funds** - Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. (Debt Service funds are not included in the annual budget process. Bond sales are brought separately to the City Council for approval).

**Capital Funds** - Capital funds are used to account for financial resources to be used for the acquisition or construction of major capital projects that are not financed by the proprietary funds. (Capital funds are not included in the annual budget process. The Council separately approves the annual Capital Improvement Plan (CIP) document and capital construction projects are individually brought to the City Council for approval).

## Proprietary Funds

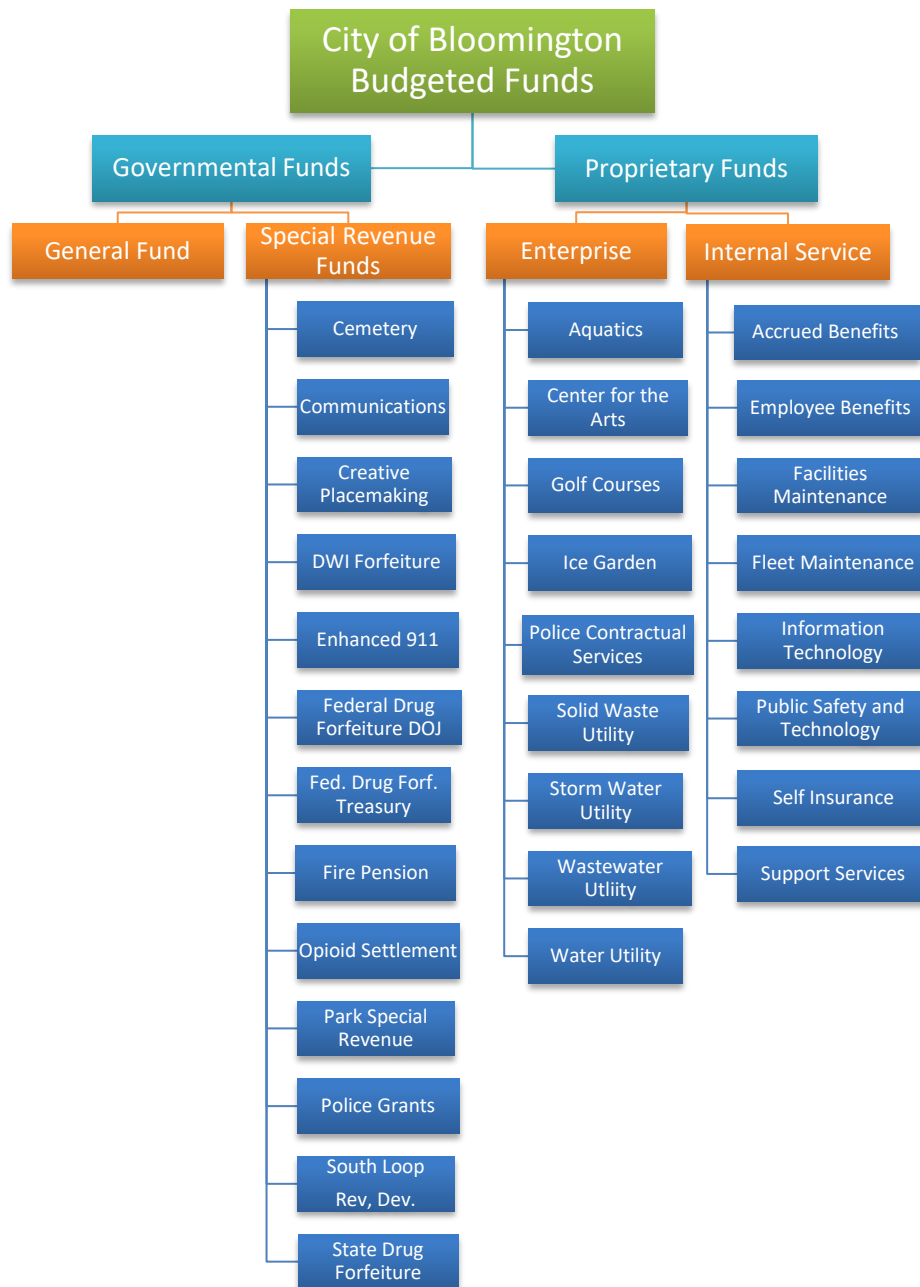
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**Enterprise Funds** - Enterprise funds are stand-alone business-type activities that provide goods or services to the public for fees that allow it to be substantially self-supporting. Enterprise funds are predominantly supported via fees, however tax support is neither prohibited nor unusual.

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

## Budgeted Fund Structure



# Budgeted Fund Descriptions

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## **General Fund:**

1. The General Fund is the basic operating fund of the City. The main source of revenue for the General Fund is property tax. It contains the following:
  - City Clerk
  - City Council
  - City Manager’s Office
  - Community Development
  - Community Outreach and Engagement (COED)
  - Finance
  - Fire
  - Human Resources
  - Legal
  - Office of Racial Equity, Inclusion, and Belonging (OREIB)
  - Parks and Recreation
  - Police
  - Public Health
  - Public Works

## **Special Revenue Funds:**

### **2. Cemetery**

The Bloomington Cemetery was established in 1858. It offers burial options within the City with preferred pricing for those that meet eligibility requirements.

### **3. Communications**

Communications is a full-service shop that uses multiple communication vehicles devoted to educating and informing the community. This Division cablecasts and webcasts City Council and other meetings, produces news magazine shows and videos, maintains the City’s websites and social media, operates public access television, and generates the monthly newsletter. The Communications Division is funded by franchise and PEG (Public-Education-Government) fees received from cable companies who provide cable service in the City.

### **4. Creative Placemaking**

Revenue is transferred from the South Loop Capital Improvement Fund and Port Authority to the Creative Placemaking Fund. Creative Placemaking works to build vibrant, distinctive, and sustainable communities through the arts. It engages artists and stakeholders in building social fabric and local economies while making physical, place-based improvements, leveraging the distinctive character and creative and cultural resources of each place.

**5. DWI (Driving While Intoxicated) Forfeiture**

The DWI fund accumulates proceeds from the sale of vehicles seized in DWI arrests and forfeited in accordance with State law and through court order. Police costs for enforcement and a portion of Legal costs are accounted for in this fund.

**6. Enhanced 911**

The Enhanced 911 Special Revenue Fund receives funding from the 911 service fees charged to telephone customers. The funds are used for implementation, operation, maintenance, enhancement, and expansion of 911 service, including acquisition of necessary equipment.

**7. Federal DOJ (Department of Justice) Drug Forfeiture**

The Federal Department of Justice (DOJ) Drug Forfeiture Special Revenue Fund separately tracks equitable sharing drug forfeiture funds from the DOJ Equitable Sharing Program. Expenditures in this fund must comply with the *Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies* published by the U.S. Department of Justice and the U.S. Department of the Treasury. DOJ forfeitures are kept in a separate fund and bank account from other City funds in compliance with U.S. Department of Justice guidelines.

**8. Federal Treasury Drug Forfeiture DOT**

The Federal Department of Treasury (DOT) Drug Forfeiture Special Revenue separately tracks equitable sharing drug forfeiture funds from the DOT Equitable Sharing Program. Expenditures in this fund must comply with the *Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies* published by the U.S. Department of Justice and the U.S. Department of the Treasury. DOT forfeitures are kept in a separate fund and bank account from other City funds in compliance with U.S. Department of Treasury guidelines.

**9. Fire Pension**

The Fire Pension Fund accumulates revenue to pay annual Fire Pension obligations. The City of Bloomington has a Paid-On-Call Fire Department. After 20 years of service, Paid-On-Call firefighters are eligible to receive a pension from the Bloomington Fire Department Relief Association (BFDRA). Each year, an independent actuary calculates the fire pension liability due to the BFDRA two years in the future.

**10. Opioid settlement**

The Opioid Settlement Funds Special Revenue Fund is designated for the receipt and expenditure of the National Opioid Settlement Funds. Communities across the United States are receiving opioid recovery funds from multibillion dollar settlements with drug distributors and manufacturers, resolving investigations into the companies' roles in distributing and marketing opioids. In Minnesota, 75% of the funds received from these settlements were allocated to counties and cities to be spent on opioid abatement. Bloomington will receive approximately \$1.9 million over 18 years

### **11. Park Special Revenue**

Park grants are accounted for in this fund as well as the Forestry activity that is funded with property taxes, special assessments, and grant revenues.

### **12. Police Grants**

The Police Grant Special Revenue Fund contains grants that the Police Department pursues from both Federal and State sources as a means of enhancing enforcement efforts, community outreach and engagement, response to homeland security and/or terrorism, and on-going training in these areas.

### **13. South Loop Revolving Development Services**

The South Loop Revolving Development Services Special Revenue Fund is supported by a 65 percent building permit surcharge in the South Loop District. This purpose of this fund is to expedite development in the South Loop District.

### **14. State Drug Forfeiture**

This State Drug Forfeiture Special Revenue Fund accumulates proceeds from the sale of assets (proceeds or instrumentality of criminal enterprises) seized in drug related arrests under State laws. The funds must be used for law enforcement purposes.

## **Enterprise Funds:**

### **15. Aquatics**

The Aquatics Enterprise Fund includes the Bloomington Family Aquatic Center and Bush Lake Beach. The Bloomington Family Aquatic Center is an eight lane, 50-meter lap pool with a zero-depth entry. The facility also has two looping water slides and a concessions operation. Bush Lake Beach is managed by the Three Rivers Park District.

### **16. Center for the Arts**

This Enterprise Fund accounts for the revenues and expenses of the Bloomington Center for the Arts (BCA) which provides high quality arts and cultural experiences for residents, patrons, and participants. With venues such as the Schneider and Black Box Theaters, and painting and clay classrooms, the Center for the Arts is a magnet for people looking for enriching experiences in the arts.

### **17. Golf Course**

The Golf Enterprise Fund includes the Dwan Golf Course which is an award-winning 18-hole regulation length golf course that is home to a wide variety of weekly leagues and groups.

### **18. Ice Garden**

The Ice Garden Fund accounts for the operations of the Bloomington Ice Garden or "BIG". BIG has three rinks (one of them Olympic sized) with a total seating capacity of 2,500 as well as dry land training facilities. The rinks are used primarily for youth and high school hockey and figure skating. The rinks also offer public skating as

well as open hockey. Skating lessons are offered for both youth and adults by professionally trained instructors.

### **19. Contractual Police Services**

The Contractual Police Service Fund accounts for the expenses and related revenues for Police Contractual Overtime (COT). The Bloomington Police Department provides contractual services to businesses that are holding special events or functions that require police assistance beyond that which would normally be provided. The businesses receiving contractual police assistance are billed directly from the City for the cost of the police overtime plus related fringe benefits and overhead.

### **20. Solid Waste Utility**

The Solid Waste Utility Fund accounts for the City-wide garbage, recycling, organics, bulky items, and yard waste program; clean-ups after major storm events, and private property Environmental Health abatements.

### **21. Storm Water Utility**

The Storm Water Utility Fund provides for the operations, maintenance, and improvements to the storm sewer system through a storm utility fee charged to property owners. The fee is intended to recover costs associated with providing storm water utility service to residents and commercial establishments in a fair and equitable manner. The objective is to protect structures and the public from storm water damage caused by surface water runoff.

### **22. Wastewater Utility**

The Wastewater Utility Fund accounts for the City-owned wastewater collection system and the interceptor and treatment charges from the Metropolitan Council Environmental Services (MCES). The objective of the Wastewater Utility is to provide sanitary service capacity and sufficient maintenance to minimize system blockages and infiltration/inflow.

### **23. Water Utility**

The Water Utility Fund accounts for the revenues and costs related to the operation, maintenance, and renewal of the City-owned water system. The City strives to provide an uninterrupted supply of water, which meets or exceeds all federal and state quality standards, at a rate that ensures long-term sustainability of the water system.

## **Internal Service Funds**

### **24. Accrued Benefits**

The Accrued Benefits Fund pays and records the liabilities associated with employee accrued time off for vacation, personal leave, and compensatory time. The possibility of the City going out of existence and needing to fully fund this account to pay all the employee accrued time off at one time is remote however the goal of this fund is to have enough cash to fully fund the accrued liability.

## **25. Employee Benefits**

The Employee Benefits Fund brings in a set, per-employee fee from each Department's operating budget and uses that revenue to fund the core benefits package provided to each full-time employee. This includes the employer-share of medical, dental, life, and disability insurance premiums, as well as tuition reimbursement and health club reimbursement benefits.

## **26. Facilities Maintenance**

The Facilities Maintenance Fund is an Internal Service fund that pays for the costs related to capital repair and maintenance of City buildings, park structures, fire stations, and cemetery property. Revenues are from internal department charges.

## **27. Fleet Maintenance**

The Fleet Maintenance Fund pays for the costs related to the operations, maintenance, repair, and replacement of City vehicles and equipment. Departments are charged for vehicles used by their department. Part of the internal fee is to pay for operations; the other part is allocated for the replacement of the equipment.

## **28. Information Technology (IT)**

The Information Technology Fund contains the City's IT Department. The IT Department provides the City with computer hardware and software and coordinates the networking and communications of systems in accordance with the City's Information Technology Strategic plan.

## **29. Public Safety Technology and Equipment**

The Public Safety Technology and Equipment Fund has the following Public Safety activities: Radios, Mobile Digital Computers (MDC's), Police Small Equipment, Fire Small Equipment, and Fire Large Equipment.

## **30. Self-Insurance**

The Self-Insurance Fund pays all costs related to the administration of the City's self-insured workers' compensation program, including costs associated with hiring a Third-Party Administrator and reinsurance premiums assessed by the Workers Compensation Reinsurance Association as required by law. In addition, this fund pays the insurance premiums for the City's property/casualty insurance program, made up of municipal liability, auto, and property coverage obtained through the League of Minnesota Cities Insurance Trust (LMCIT), as well as all claim payments and expenses incurred by LMCIT on the City's behalf subject to each policy's deductible.

## **31. Support Services**

The Support Services Fund includes the City's Print Shop, Mailroom, and Information Desk functions. There is one part-time employee in the Print Shop, two part-time employees at the Information Desk, and two part-time employees in the Mailroom. These activities are supported by user fees to departments.

# Department / Fund Relationship

This matrix shows the relationship between departments and funds. For example, the Police Department has authorized appropriations in the General Fund, Police Contractual Services Enterprise Fund, the Public Safety Technology and Equipment Internal Service Fund and several Special Revenue Funds.

Fund	Department										
	Administration	City Council	Community Development	Community Services	Finance	Fire	Information Technology	Legal	Parks & Recreation	Police	Public Works
<b>General Fund</b>	X	X	X	X	X	X		X	X	X	X
<b>Enterprise Funds</b>											
Aquatics									X		
Center for the Arts									X		
Golf Courses									X		
Ice Garden									X		
Police Contractual Services										X	
Solid Waste Utility											X
Storm Water Utility											X
Wastewater Utility											X
Water Utility											X
<b>Internal Service Funds</b>											
Fleet Maintenance											X
Public Safety Tech. & Equip.						X				X	
Self Insurance					X						
Employee Benefits	X										
Accrued Benefits	X										
Support Services				X							
Information Technology							X				
Facilities Maintenance											X
<b>Special Revenue Funds</b>											
Cemetery	X										
Communications				X							
Creative Placemaking			X								
DWI Forfeiture								X		X	
Enhanced 911										X	
Federal Drug Forf. DOJ										X	
Federal Drug Forf. Treasury										X	
Fire Pension						X					
Opioid Settlement				X							
Park & Rec Special Revenue									X		
South Loop Revolving Dev.			X								
State Drug Forfeiture										X	



## Summary of Budgeted Funds (General, Special Revenue, Enterprise, Internal Service)

	2023 Actual	2024 Projected	2025 Budget
<b>Revenues</b>			
Property Taxes	\$ 67,327,723	\$ 72,687,114	\$ 79,627,500
Property Taxes for Debt Service	\$ 200,835	\$ 199,630	\$ 198,432
Delinquent Taxes & Abatements	\$ (2,454,638)	\$ 301,895	\$ (907,890)
Utility Fees	\$ 52,142,606	\$ 51,394,425	\$ 55,887,351
Departmental Charges	\$ 46,111,625	\$ 49,480,734	\$ 45,428,055
Lodging and Admissions Taxes	\$ 10,173,813	\$ 10,781,231	\$ 11,055,271
Bond Proceeds	\$ 52,507	\$ 52,507	\$ -
Program Income	\$ 9,181,441	\$ 9,658,003	\$ 7,940,210
Permits and Licenses	\$ 7,148,389	\$ 8,602,008	\$ 6,359,861
Transfers from Other Funds	\$ 9,345,736	\$ 17,207,653	\$ 11,624,618
Intergovernmental	\$ 14,765,864	\$ 13,184,844	\$ 8,983,561
Other Revenues	\$ 4,349,724	\$ 3,024,567	\$ 3,441,062
Franchise & PEG Fees	\$ 1,232,420	\$ 1,043,481	\$ 1,328,000
Interest Income	\$ 6,416,858	\$ 5,697,422	\$ 1,257,266
Fines & Forfeitures	\$ 584,986	\$ 761,675	\$ 500,000
Special Assessments	\$ 679,042	\$ 933,316	\$ 273,000
<b>Total Revenues</b>	<b>\$ 227,258,931</b>	<b>\$ 245,010,505</b>	<b>\$ 232,996,297</b>
<b>Expenses</b>			
Salaries and Benefits	\$ 105,862,453	\$ 111,619,122	\$ 109,567,245
Materials, Supplies, & Services	\$ 68,809,187	\$ 74,946,080	\$ 84,737,262
Capital Outlay	\$ 15,176,869	\$ 16,900,750	\$ 23,560,307
Debt	\$ 1,317,328	\$ 1,313,520	\$ 1,308,633
Transfers to Other Funds & Contingency	\$ 2,579,423	\$ 13,461,426	\$ 7,407,473
Internal Service Fund Charges	\$ 30,238,235	\$ 32,009,500	\$ 29,719,942
General Fund Chargebacks	\$ (10,852,380)	\$ (12,013,064)	\$ (12,684,387)
Budgeted Estimated Unspent			\$ (1,654,939)
<b>Total Expenses</b>	<b>\$ 213,131,115</b>	<b>\$ 238,237,334</b>	<b>\$ 241,961,536</b>

<b>Property Tax Recap</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<u>Property Tax Amounts in Capital and Debt Service Funds</u>			
Tax Abatement Capital Fund	\$ 300,000	\$ 400,000	\$ 400,000
Debt Service Funds	\$ 6,717,320	\$ 7,197,526	\$ 7,650,279
	<b>\$ 7,017,320</b>	<b>\$ 7,597,526</b>	<b>\$ 8,050,279</b>
<u>Property Tax Amounts in Budgeted Funds</u>	<b>\$ 67,528,558</b>	<b>\$ 72,886,744</b>	<b>\$ 79,825,932</b>
<b>Total Property Tax</b>	<b>\$ 74,545,878</b>	<b>\$ 80,484,270</b>	<b>\$ 87,876,211</b>

# Total General Fund Financial Summary

	2023 Actual	2024 Projected	2025 Budget
<b>Revenues</b>			
Property Taxes	\$ 63,160,085	\$ 68,420,369	\$ 75,657,500
Delinquent Taxes & Abatements	(1,623,343)	1,203,075	(907,890)
Special Assessments	45,958	55,504	
Lodging and Admissions Tax	10,173,813	10,781,231	11,055,271
Permits and Licenses	6,675,071	7,944,434	6,259,861
Intergovernmental	11,810,044	9,651,478	7,398,865
Program Income	2,084,205	2,285,747	2,300,753
Fines	443,149	595,611	435,000
Interest Income	2,058,340	1,653,083	350,000
Other Revenues	1,730,988	1,689,148	1,309,163
Transfers from Other Funds	5,345,313	6,959,671	5,954,884
<b>Total Revenues</b>	<b>101,903,622</b>	<b>111,239,351</b>	<b>109,813,407</b>
<b>Expenses</b>			
Salaries and Benefits	69,437,518	78,876,499	82,629,066
Materials, Supplies, & Services	33,881,745	35,779,786	38,692,291
Capital Outlay	895,496	353,097	153,000
Transfer to Other Funds & Contingency	1,691,472	3,416,096	2,678,376
Charged to Other Funds	(10,262,088)	(11,511,927)	(12,684,387)
Budgeted Estimated Unspent			(1,654,939)
<b>Total Expenses</b>	<b>95,644,143</b>	<b>106,913,551</b>	<b>109,813,407</b>
<b>Working Capital</b>			
Net Change	6,259,479	4,325,800	-
Working Capital at Beginning of Year	44,898,090	51,157,569	55,483,369
<b>Working Capital at End of Year</b>	<b>\$ 51,157,569</b>	<b>\$ 55,483,369</b>	<b>\$ 55,483,369</b>
<b>Working Capital Goal</b>	<b>\$ 46,829,794</b>	<b>\$ 50,019,335</b>	<b>\$ 50,019,335</b>

# Special Revenue Funds

## Financial Summary

	2023 Actual	2024 Projected	2025 Budget
<b>Revenues</b>			
Fire Pension	\$ 2,065,282	\$ 2,214,875	\$ 1,933,615
Communications	1,937,173	1,903,869	2,330,297
Creative Placemaking	667,520	764,450	765,601
Opioid Settlement	268,724	347,190	490,133
South Loop Revolving Development	177,718	184,485	159,000
Cemetery	228,005	224,133	211,515
Parks and Recreation	104,700	1,041,143	662,000
Enhanced 911	290,445	240,134	225,165
DWI Forfeiture	47,474	40,309	31,000
State Drug Forfeiture	40,326	62,947	15,500
Federal Dept. of Justice Drug Forfeiture	78,106	84,045	20,000
Federal Treasury Drug Forfeiture	7,060	-	-
<b>Total Revenues</b>	<b>\$ 5,912,533</b>	<b>\$ 7,107,580</b>	<b>\$ 6,843,826</b>
<b>Expenditures</b>			
Fire Pension	\$ 813,512	\$ 2,455,270	\$ 2,371,149
Communications	1,992,490	2,048,712	2,290,053
Creative Placemaking	456,327	800,663	765,601
Opioid Settlement	10,625	49,555	490,133
South Loop Revolving Development	180,185	25,922	171,500
Cemetery	227,912	215,589	210,548
Parks and Recreation	90,688	1,121,077	714,725
Enhanced 911	162,871	102,336	149,604
DWI Forfeiture	33,023	47,920	87,206
State Drug Forfeiture	107,155	-	10,000
Federal Dept. of Justice Drug Forfeiture	61,281	6,114	15,000
Federal Treasury Drug Forfeiture	2,106	149	156
<b>Total Expenditures</b>	<b>\$ 4,138,175</b>	<b>\$ 6,873,307</b>	<b>\$ 7,275,675</b>

# Enterprise Funds Financial Summary

	2023 Actual	2024 Projected	2025 Budget
<b>Revenues</b>			
Water Utility Fund	\$ 22,314,626	\$ 22,359,810	\$ 22,470,178
Wastewater Utility Fund	14,897,847	15,347,419	15,704,596
Solid Waste Utility Fund	10,264,366	10,345,168	10,520,562
Storm Water Utility Fund	8,284,464	8,958,670	8,541,997
Golf Courses Fund	2,342,120	2,410,161	2,022,365
Ice Garden Fund	2,408,376	2,612,710	1,543,932
Aquatics Fund	960,365	984,378	606,000
Center for the Arts Fund	1,544,508	1,357,823	1,835,000
Contractual Police Services Fund	1,786,822	1,568,853	1,432,592
<b>Total Revenues</b>	<b>\$ 64,803,494</b>	<b>\$ 65,944,992</b>	<b>\$ 64,677,222</b>
<b>Expenses</b>			
Water Utility Fund	\$ 17,561,553	\$ 19,513,478	\$ 23,404,220
Wastewater Utility Fund	12,671,262	13,442,418	19,330,418
Solid Waste Utility Fund	9,587,939	10,620,935	9,865,397
Storm Water Utility Fund	6,716,440	7,687,886	9,472,531
Golf Courses Fund	1,997,389	2,042,360	2,449,858
Ice Garden Fund	2,340,310	2,352,632	1,959,764
Aquatics Fund	1,059,822	980,807	821,204
Center for the Arts Fund	1,456,375	1,454,163	1,722,611
Contractual Police Services Fund	1,785,914	1,568,853	1,432,592
<b>Total Expenses</b>	<b>\$ 55,177,004</b>	<b>\$ 59,663,532</b>	<b>\$ 70,458,595</b>

# Internal Service Funds Financial Summary

	2023 Actual	2024 Projected	2025 Budget
<b>Revenues</b>			
Facilities Fund	\$ 9,427,117	\$ 8,145,955	\$ 10,385,327
Employee Benefits Fund	12,709,500	13,341,578	13,221,035
Fleet Maintenance Fund	8,770,833	9,473,076	9,212,783
Information Technology Fund	6,898,677	8,086,699	8,916,610
Benefit Accrual Fund	2,938,873	9,026,736	4,574,674
Self Insurance Fund	2,739,448	2,699,626	2,495,770
Public Safety Technology & Equipment Fund	3,402,595	1,993,341	2,271,034
Support Services Fund	511,913	513,429	584,609
<b>Total Revenues</b>	<b>\$ 47,398,956</b>	<b>\$ 53,280,440</b>	<b>\$ 51,661,842</b>
<b>Expenses</b>			
Facilities Fund	\$ 8,393,238	\$ 6,099,102	\$ 9,738,878
Employee Benefits Fund	12,275,520	14,014,818	14,889,778
Fleet Maintenance Fund	10,743,615	10,154,016	9,823,804
Information Technology Fund	7,216,050	8,096,126	9,234,537
Benefit Accrual Fund	3,129,914	12,139,307	5,317,719
Self Insurance Fund	2,735,244	2,745,922	3,090,247
Public Safety Technology & Equipment Fund	751,751	4,615,473	1,721,933
Support Services Fund	474,948	483,848	596,965
<b>Total Expenses</b>	<b>\$ 45,720,280</b>	<b>\$ 58,348,612</b>	<b>\$ 54,413,861</b>
			\$ (2,752,019)


# Staffing Levels

The 2025 budget has a total increase of 53 full-time authorized employee positions compared to the 2024 budget. The 2024 budget had 637 full-time authorized positions and the 2025 budget has 690 full-time authorized positions.

During 2024, 28 new full-time positions were added. These positions support various City functions, including Public Health, Police, Human Resources, Public Works, Housing and Redevelopment, and Administrative Services. Several positions were funded through new revenue sources, such as new Public Health grant funding streams, Public Safety State Aid, and new Right-of-Way (ROW) permit revenue. Notable additions include four Civilian Jail Officers, three Utility Specialists, and multiple Public Health roles to support expanded health services. Additionally, some positions were reclassified from part-time to full-time to better meet operational needs, and others were offset by the elimination of previous roles.


Two full-time Director-level positions, the Director of Public Works and the Director of Community Services, were eliminated from the 2025 budget as part of an Executive Leadership reorganization. Additionally, the full-time City Clerk Elections Specialist position was replaced with part-time roles to increase service hours and provide greater flexibility in serving the public.

In the 2025 budget, 28 new full-time positions were added, most notably 18 Firefighters who will be funded for three years through a Staffing for Adequate Fire and Emergency Response (SAFER) Grant from FEMA. The SAFER Grant program provides funding to help fire departments maintain adequate staffing levels to improve response times and ensure sufficient personnel are available for fire and emergency incidents. Other additions include roles across various City functions, such as Assistant Fire Chiefs, a Crime Victim Liaison, and a Community Health & Wellness Center Recreation. Additionally, positions like the Ice Garden Arena Specialist, Target Market Program Coordinator, and Port Authority Strategy, Research, & Project Manager were added to enhance operational efficiency and economic development. Some positions were reclassified from part-time to full-time to better meet service demands.



### New Positions in General Fund Budget (Salaries + Benefits)

Target Market Program Coordinator in Finance Dept. Purchasing Division	\$129,900
Crime Victim Liaison in Legal Department	\$114,500
Community Health and Wellness Center Recreation Manager	\$138,600
Assistant Fire Chief – Training <i>(April 2025 hire date)</i>	\$138,170
Assistant Fire Chief – Emergency Medical Services <i>(April 2025 hire date)</i>	\$138,170
<b>Total of additional positions in General Fund</b>	<b>\$659,340</b>





## Impact of not adding positions in 2025

### Target Market Program Coordinator \$129,900

- Delay the implementation of a new TMP purchasing process aimed at supporting local small businesses and providing new opportunities to bid on City contracts that align with equitable economic growth goals.

### Crime Victim Liaison \$114,500

- Likely result in insufficient staff to communicate with crime victims and attorneys, potentially resulting in unfavorable outcomes, dissatisfied victims, and difficulty meeting statutory mandates that can impact prosecutors' professional licenses.

### Community Health and Wellness Center Recreation Manager \$138,600

- Without a Recreation Manager in 2025, key aspects of pre-operational planning, stakeholder engagement, and program development for the Community Health and Wellness Center could be affected, potentially impacting the center's readiness to meet community needs at its opening.



## Impact of not adding positions in 2025

### Assistant Fire Chief – Training \$138,170 (April 2025 start)

- Not adding this position could compromise the department's ability to maintain rigorous training standards, impacting firefighter readiness and public safety.

### Assistant Fire Chief – EMS \$138,170 (April 2025 start)

- Excluding this position may hinder the City's ability to enhance emergency medical services, delaying response times and critical care in emergencies.
- Paramedic engines – number of call types (1/1/24 – 11/26/24)
  - 1,254 difficulty breathing
  - 826 cardiac arrest
  - 4,458 sick person
  - 215 Stroke/CVA
  - 1,239 unconscious
  - 44 pregnancy/childbirth/miscarriage
  - 73 traumatic injury



<b>New Full-Time Positions added during 2024:</b>	
Racial Equity, Inclusion, and Belonging Office Support Specialist	1
Reclass HR Office Assistant Position from Part-Time to Full-Time	1
Assistant Capital Projects Manager	1
HRA Assistant Administrator	1
HRA Program Specialist I	1
HRA Program Specialist II	1
WIC Clerk / Interpreter (funded with new Public Health Grant Funding Streams)	1
Public Health Program Supervisor (funded with new Public Health Grant Funding Streams)	2
Public Health Specialist (funded with new Public Health Grant Funding Streams)	3
Dietitian(funded with new Public Health Grant Funding Streams)	1
Civilian Jail Officers (funded with Public Safety State Aid)	4
Crime Analyst Supervisor (funded with Public Safety State Aid)	1
Police Administrative Commander (funded with Public Safety State Aid)	1
Police Special Projects Commander (funded with Public Safety State Aid)	1
Assistant City Attorney - Prosecution (funded with Public Safety State Aid)	1
Legal Office Assistant (funded with Public Safety State Aid )	1
Utility Specialist - (funded with ROW Permit revenue)	3
Reclass Public Works Office Support Specialist from Part-Time to Full-Time (funded with ROW Permit Revenue)	1
Assistant City Manager (offset with eliminated Director of Public Works position)	1
Strategic Innovation Coordinator (offset with eliminated Director of Community Services position)	1
	28
<b>Full-Time Positions eliminated from 2025 Budget:</b>	
Director of Public Works	-1
Director of Community Services	-1
Move Full-Time City Clerk Elections Specialist to Part-Time positions	-1
	-3
<b>New Full-Time Positions added in 2025 Budget:</b>	
Firefighters (Funded with second SAFER Grant)	18
Facilities Service Technician	1
Center for the Arts Assistant Manager	1
Reclass Part-Time Center for the Arts Maintenance Production Superintendent to Full-Time	1
Ice Garden Arena Specialist	1
Assistant Fire Chiefs	2
Crime Victim Liaison	1
Community Health & Wellness Center Recreation Manager	1
Target Market Program Coordinator	1
Port Authority Strategy, Research, & Project Manager	1
	28
<b>Total Change in Full-Time Staffing Levels from 2024 to 2025</b>	<b>53</b>



# City of Bloomington Position Summary Schedule

## Authorized Full-Time Positions

	2023 Authorized Full-Time	2024 Authorized Full-Time	2025 Authorized Full-Time
City Clerk	8	7	4
City Council	1	1	1
City Manager	3	3	5
Communications	10	10	9
Community Development	65	66	64
Community Outreach & Engagement	5	6	6
Finance	27	27	28
Fire	38	44	64
Human Resources	7	7	8
Information Technology	19	20	22
Legal	16	17	20
Office of Racial Equity Inclusion and Belonging	2	2	3
Parks and Recreation	54	56	61
Police	162	166	173
Public Health	28	29	37
Public Works	157	158	162
Component Units of the City			
Housing and Redevelopment Authority	8	9	12
Port Authority	9	9	11
<b>Total</b>	<b>619</b>	<b>637</b>	<b>690</b>