



***FY 2018
April 2018 Financial Report (Preliminary)
May 1, 2017 through April 30, 2018***

Table of Contents

Page

Executive Summary	3
General Fund - Revenue & Expenditures by Category	6
BCPA - Profit and Loss Statement	7
Miller Park Zoo - Profit and Loss Statement	8
Pepsi Ice Center - Profit and Loss Statement	9
General Fund - Major Tax Revenue Summary	10
Capital Improvement Fund - Capital Projects	12
Capital Equipment - Status of Equipment Purchases approved for FY 2018	13
State Motor Fuel Tax - Revenue and Expenditures	14
State Motor Fuel Tax - Capital Projects	15
Water Fund - Profit and Loss Statement	16
Water Fund - Capital Projects	17
Water Fund - Capital Equipment	18
Sewer Fund - Profit and Loss Statement	19
Sewer Fund - Capital Projects	20
Sewer Fund - Capital Equipment	21
Storm Water Fund - Profit and Loss Statement	22
Storm Water Fund - Capital Equipment	23
Solid Waste Fund - Profit and Loss Statement	24
Solid Waste Fund - Capital Equipment	25
Golf Fund - Profit and Loss Statement	26
Golf Fund - Capital Projects	27
Golf Fund - Capital Equipment	28
Arena Fund - Profit and Loss Statement	29
VenuWorks - Profit and Loss Statement	30
Arena Fund - Capital Projects	31



April Executive Summary

(Preliminary pending final Audit)

Preliminary results indicate the City has done well in comparison to the FY2018 budget of \$214.1M. This report provides financial activity for major operations and areas of interest. Commentary on revenue and expense activity can be seen throughout the report on major funds with special emphasis on the General Fund. Commentary focuses on variances from annualized trend which is 100 percent or 12/12 of the fiscal year.

General Fund

The General Fund will end the year with approximately a \$4.6M surplus. A \$2M surplus was incorporated into the forecast during the FY2019 budget process; which grew mostly due to open position vacancy savings, timing and completion of capital projects and unearned sales tax rebates. A surplus means that expenditures for the year came in less than revenues. If reserve requirements are met, a surplus can be used to offset the next year's budget which occurred in the General Fund where for the FY2019 Budget, nearly \$300K was set aside for capital projects and the balance used to firm up total Fund Balances.

More than 80 percent of General Fund revenues are made up by taxes where Property Tax, and State and Home Rules Sales Tax make up the majority. Due to the variable nature of the sales taxes, and the complexity of understanding consumer spending patterns in arrears, comments often focus on these topics. Although, Home Rule Sales Tax included \$583K in a one time "adjustment payment", it still finished under budget by \$1.6M; attributed mainly to this year's changing retail landscape. Conversely, State Sales tax finished over budget by \$517K. Even though a mandated 10 percent State holdback on Income Tax was implemented after the start of the fiscal year, an offset by the receipt of an extra payment resulted in this category being over budget by \$745K. Replacement Tax came in over budget by \$147K, but only due to an additional state audit adjustment. Utility tax was under budget by \$99K. Most of that was attributable to Telecomm Tax which is affected by the continuous transition from land lines to cell based services. Local Use Tax, a voluntary remittance of sales tax mostly related to online purchases, was over budget by \$437K; with \$150K of that being related to the State accelerating the payment schedule. In addition, the recent Supreme Court ruling in Wayfair vs South Dakota will result in the State of Illinois receiving tax on internet sales, which the City will share in via distributions based on population.

Activities which are seasonal, recreational, entertainment oriented, or are based on consumer behavior will not always correlate with annualized trend.

Although, it was a year of multiple challenges for municipal revenues, total revenues for the General Fund met budget with several of the larger categories exceeding the prior year.

More details related to revenues can be found on the Major Tax Revenue Summary exhibit of this report.

General Fund expenditures came in under budget in almost all categories. Vacancy savings made up a large portion of the year-end surplus with police, communications and fire department savings of \$1.3M and the BCPA of \$454K. Additional savings resulted from reduced projected payments to the County for the jail expansion of \$220K, due to less Home Rule Sales Tax being earned, \$250K related to the timing of Wayfinding projects, and over \$200K related to unearned sales tax rebates.

The General Fund reserve balance, once finalized, is anticipated to total approximately \$19.4M at FY18 year-end, which meets the requirements of the City's Fund Balance Policy.

General Fund Capital

Multiple capital projects were adopted in the FY2018 budget totaling \$7.4M. \$4.8M was budgeted for Streets/sidewalks programs. The City Hall Annex demolition occurred along with improvements to parks, the BCPA and the Miller Park Pavilion. Please see the Capital Improvement Fund exhibit for further information on projects.

Activities which are seasonal, recreational, entertainment oriented, or are based on consumer behavior will not always correlate with annualized trend.

Enterprise Funds

Taking into account planned use of Fund Balance, all Enterprise funds, other than Golf, ended the year better than budget.

- Water Charges for Services, which can vary significantly with weather conditions, came in over budget by nearly \$1M. Expenditures came in well below budget mostly due to delayed capital projects; \$3M of which were encumbered/committed at year end.
- Sewer Charges for Services came in slightly under budget by \$58K, with expenditures below as well, mostly due to delayed projects; \$549K of which were encumbered/committed at year end.
- Storm Water Charges for Services came in over budget by \$15K, with expenditures below by \$77K (adjusting for encumbrances).
- Solid Waste Charges for Services came in over budget by \$384K, with operating expenditures under by \$327K (adjusting for encumbrances of \$72K).
- Golf operations have two of the three courses in negative positions, with Charges for Services revenue under budget by \$414K. Expenses came under as well by \$298K (adjusting for encumbrances of \$92K).
- The Arena fund ended positive due to General Fund transfers into the fund related to capital projects that were not completed (ADA elevator).

**City of Bloomington - FY 2018
Enterprise Funds - Summary
Through April 30, 2018**

	Water	Sewer	Storm	Solid Waste	Golf	Arena
Beginning Fund Balance	25,760,435	1,468,872	307,141	548,079	770,500	370,478
YTD Actual						
Favorable/(Unfavorable)	3,588,514	1,323,040	(285,411)	462,923	(130,573)	1,379,927
Commitments (POs)	(3,015,000)	(549,000)	(3,000)	(72,000)	(92,000)	(677,000)
Total YTD Gain / (Loss)	573,514	774,040	(288,411)	390,923	(222,573)	702,927
Ending Fund Balance	26,333,949	2,242,912	18,730	939,002	547,927	1,073,405

* These funds had budgeted use of fund balance.

Activities which are seasonal, recreational, entertainment oriented, or are based on consumer behavior will not always correlate with annualized trend.

City of Bloomington - FY 2018
General Fund Revenue & Expenditures by Category
Through April 30, 2018

Annualized Trend is 100%

** All numbers are Preliminary pending final Audit **

Revenues	Adopted Budget	Revised Budget	Year to Date Actual	Revised Budget	
				Remaining	% of Revised Budget Used
Use of Fund Balance	\$ -	\$ 987,071	\$ -	\$ 987,071	0.0%
Taxes	\$ 86,274,740	\$ 86,274,740	\$ 86,496,675	\$ (221,935)	100.3%
Licenses	\$ 414,950	\$ 414,950	\$ 465,139	\$ (50,189)	112.1%
Permits	\$ 802,351	\$ 802,351	\$ 800,802	\$ 1,549	99.8%
Intergovernmental Revenue	\$ 228,383	\$ 228,383	\$ 168,409	\$ 59,974	73.7%
Charges for Services	\$ 11,864,306	\$ 11,864,306	\$ 12,316,539	\$ (452,234)	103.8%
Fines & Forfeitures	\$ 803,400	\$ 803,400	\$ 747,178	\$ 56,222	93.0%
Investment Income	\$ 85,375	\$ 85,375	\$ 331,885	\$ (246,510)	388.7%
Misc Revenue	\$ 956,337	\$ 956,337	\$ 1,745,290	\$ (788,953)	182.5%
Sale of Capital Assets	\$ 18,000	\$ 18,000	\$ 117,653	\$ (99,653)	653.6%
Transfer In	\$ 3,866,628	\$ 3,866,628	\$ 3,848,951	\$ 17,677	99.5%
TOTAL REVENUE	\$ 105,314,471	\$ 106,301,541	\$ 107,038,522	\$ (736,981)	100.7%

Expenditures	Adopted Budget	Revised Budget	Year to Date Actual	Revised Budget	
				Remaining	% of Revised Budget Used
Salaries	\$ 40,665,840	\$ 40,764,582	\$ 38,184,791	\$ 2,579,791	93.7%
Benefits	\$ 10,798,566	\$ 10,854,796	\$ 10,986,929	\$ (132,133)	101.2%
Contractuals	\$ 14,487,718	\$ 14,431,643	\$ 12,355,684	\$ 2,075,959	85.6%
Commodities	\$ 7,419,370	\$ 7,394,073	\$ 7,066,144	\$ 327,929	95.6%
Capital Expenditures	\$ -	\$ 31,803	\$ 1,210,830	\$ (1,179,027)	3807.3%
Principal Expense	\$ 1,787,105	\$ 1,787,105	\$ 1,539,924	\$ 247,181	86.2%
Interest Expense	\$ 236,735	\$ 236,735	\$ 168,142	\$ 68,593	71.0%
Other Intergov Exp	\$ 14,845,254	\$ 14,792,754	\$ 14,524,401	\$ 268,353	98.2%
Other Expenditures	\$ 3,741,211	\$ 3,729,553	\$ 2,846,326	\$ 883,227	76.3%
Transfer Out	\$ 11,332,670	\$ 12,278,496	\$ 11,954,362	\$ 324,134	97.4%
TOTAL EXPENDITURES	\$ 105,314,471	\$ 106,301,541	\$ 100,837,533	\$ 5,464,009	94.9%

Beginning Fund Balance	\$ 14,764,533
Current Activity - favorable/(unfavorable)	\$ 6,200,989
FY2018 encumbrances and restrictions	\$ (1,600,000)
Net Activity favorable/(unfavorable)	\$ 4,600,989
Ending Fund Balance	\$ 19,365,522

Commentary:

The General Fund ends the year in a positive net position.

Revenue - Significant Variance(s):

Please see the Major Tax Revenue page for a detailed analysis of major taxes and ambulance service revenue.

Misc Revenue - variance over budget was due to loan proceeds related to the Frontier lot purchases.

Expenditures - Significant Variance(s):

Salaries under budget due to vacancy savings.

Capital Expenditures over due to the Frontier lot purchase.

Other major savings related to: economic rebates not earned/paid, reduction in payment to McLean Health due to shortfall in Home Rule Sales Tax, delayed Capital Project (Wayfinding).

Note: Capital projects/improvements related to the General Fund are accounted for in the Capital Improvement fund and can be seen on page 11.

A capital equipment & vehicle status listing can be seen on page 12.

**City of Bloomington - FY 2018
BCPA Profit and Loss Statement
Through April 30, 2018**

Annualized Trend is 100%

The BCPA Profit and Loss statement below excludes bond debt service expense of \$1.0M and Home Rule Sales Tax revenue of \$1.7M.

** All numbers are Preliminary pending final Audit **

Revenues	Adopted Budget	Revised Budget	Year to Date Actual	Revised Budget	
				Remaining	% of Revised Budget Used
53 Intergov Revenue	\$ 35,000	\$ 35,000	\$ 12,400	\$ 22,600	35.4%
54 Charges for Services	\$ 967,200	\$ 967,200	\$ 568,130	\$ 399,070	58.7%
56 Investment Income	\$ 50	\$ 50	\$ -	\$ 50	0.0%
57 Misc Revenue	\$ 482,977	\$ 482,977	\$ 60,722	\$ 422,255	12.6%
TOTAL REVENUE	\$ 1,485,227	\$ 1,485,227	\$ 641,252	\$ 843,975	43.2%

Expenditures	Adopted Budget	Revised Budget	Year to Date Actual	Revised Budget	
				Remaining	% of Revised Budget Used
61 Salaries	\$ 879,802	\$ 879,802	\$ 560,132	\$ 319,670	63.7%
62 Benefits	\$ 304,152	\$ 304,152	\$ 170,064	\$ 134,087	55.9%
70 Contractuals	\$ 1,081,722	\$ 1,069,709	\$ 854,787	\$ 214,923	79.9%
71 Commodities	\$ 349,350	\$ 349,350	\$ 251,765	\$ 97,585	72.1%
72 Capital Expenditures	\$ -	\$ 12,013	\$ 12,013	\$ 0	100.0%
73 Principal Expense	\$ 9,402	\$ 9,402	\$ 9,402	\$ -	100.0%
74 Interest Expense	\$ 557	\$ 557	\$ 557	\$ -	100.0%
79 Other Expenditures	\$ 14,875	\$ 14,875	\$ 2,497	\$ 12,378	16.8%
TOTAL EXPENDITURES	\$ 2,639,860	\$ 2,639,860	\$ 1,861,217	\$ 778,643	70.5%

Current Activity - favorable/(unfavorable) **\$ (1,219,965)**

Commentary: Intergov Revenue is for Federal and State Grants, of which \$10K has been received from the State of IL. Charges for services represent facility rentals, program income, admission fees and concession revenues. The BCPA's activity is seasonal. Misc Revenue accounts for donations and contributions but the majority is for "in kind" donations which are booked at the end of the year and don't track with annualization.

Salaries and benefits are below trend due to several vacancies. Contractuals and commodities will trend with Services Revenue.

Note: The BCPA is a unique entertainment venue therefore profit and loss activity will not trend with annualization. BCPA Capital projects/improvements are accounted for in the Capital Improvement Fund.

The BCPA Profit and Loss statement below includes bond debt service expense of \$1.0M and Home Rule Sales Tax revenue of \$1.7M

Revenues	Adopted Budget	Revised Budget	Year to Date Actual	Revised Budget	
				Remaining	% of Revised Budget Used
50 Taxes	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000	\$ -	100.0%
53 Intergov Revenue	\$ 35,000	\$ 35,000	\$ 12,400	\$ 22,600	35.4%
54 Charges for Services	\$ 967,200	\$ 967,200	\$ 568,130	\$ 399,070	58.7%
56 Investment Income	\$ 50	\$ 50	\$ -	\$ 50	0.0%
57 Misc Revenue	\$ 482,977	\$ 482,977	\$ 60,722	\$ 422,255	12.6%
TOTAL REVENUE	\$ 3,185,227	\$ 3,185,227	\$ 2,341,252	\$ 843,975	73.5%

Expenditures	Adopted Budget	Revised Budget	Year to Date Actual	Revised Budget	
				Remaining	% of Revised Budget Used
61 Salaries	\$ 879,802	\$ 879,802	\$ 560,132	\$ 319,670	63.7%
62 Benefits	\$ 304,152	\$ 304,152	\$ 170,064	\$ 134,087	55.9%
70 Contractuals	\$ 1,081,722	\$ 1,069,709	\$ 854,787	\$ 214,923	79.9%
71 Commodities	\$ 349,350	\$ 349,350	\$ 251,765	\$ 97,585	72.1%
73 Principal Expense	\$ 9,402	\$ 9,402	\$ 9,402	\$ -	100.0%
74 Interest Expense	\$ 557	\$ 557	\$ 557	\$ -	100.0%
79 Other Expenditures	\$ 14,875	\$ 14,875	\$ 2,497	\$ 12,378	16.8%
89 Transfer Out	\$ 1,042,836	\$ 1,042,836	\$ 1,003,893	\$ 38,943	96.3%
TOTAL EXPENDITURES	\$ 3,682,696	\$ 3,682,696	\$ 2,865,110	\$ 817,586	77.8%

Current Activity - favorable/(unfavorable) **\$ (523,858)**

**City of Bloomington - FY 2018
Miller Park Zoo Profit and Loss Statement
Through April 30, 2018**

Annualized Trend is 100%

** All numbers are Preliminary pending final Audit **

Revenues	Adopted Budget	Revised Budget	Year to Date Actual	Revised Budget	
				Remaining	% of Revised Budget Used
54 Charges for Services	\$ 694,800	\$ 694,800	\$ 640,696	\$ 54,104	92.2%
57 Misc Revenue	\$ 75,850	\$ 75,850	\$ 74,019	\$ 1,831	97.6%
TOTAL REVENUE	\$ 770,650	\$ 770,650	\$ 714,715	\$ 55,935	92.7%

Expenditures	Adopted Budget	Revised Budget	Year to Date Actual	Revised Budget	
				Remaining	% of Revised Budget Used
61 Salaries	\$ 648,997	\$ 648,997	\$ 663,761	\$ (14,765)	102.3%
62 Benefits	\$ 213,827	\$ 213,827	\$ 229,751	\$ (15,925)	107.4%
70 Contractuals	\$ 188,417	\$ 188,417	\$ 220,129	\$ (31,712)	116.8%
71 Commodities	\$ 295,675	\$ 295,675	\$ 312,423	\$ (16,748)	105.7%
79 Other Expenditures	\$ 300	\$ 300	\$ 73	\$ 227	24.3%
TOTAL EXPENDITURES	\$ 1,347,216	\$ 1,347,216	\$ 1,426,138	\$ (78,922)	105.9%

Current Activity - favorable/(unfavorable) \$ (711,423)

Commentary: The Zoo's YTD attendance was down; 109K vs 123K - FY18 to FY17. Expenditures came in over budget mostly due to contractals / Vet services.

Note: The Zoo's financial activity correlates to seasonal weather rather than annualized trend. Charges for services include zoo admission and programs, building rentals and gift shop sales. Miscellaneous revenues constitute zoo donations.

City of Bloomington - FY 2018
Pepsi Ice Center Profit and Loss Statement
Through April 30, 2018

Annualized Trend is 100%

** All numbers are Preliminary pending final Audit **

Revenues	Adopted Budget	Revised Budget	Year to Date Actual	Revised Budget	
				Remaining	% of Revised Budget Used
54 Charges for Services	\$ 1,026,620	\$ 1,026,620	\$ 991,133	\$ 35,487	96.5%
57 Misc Revenue	\$ 29,000	\$ 29,000	\$ 35,661	\$ (6,661)	123.0%
TOTAL REVENUE	\$ 1,055,620	\$ 1,055,620	\$ 1,026,794	\$ 28,826	97.3%

Expenditures	Adopted Budget	Revised Budget	Year to Date Actual	Revised Budget	
				Remaining	% of Revised Budget Used
61 Salaries	\$ 345,974	\$ 345,974	\$ 362,756	\$ (16,782)	104.9%
62 Benefits	\$ 72,463	\$ 72,463	\$ 76,906	\$ (4,442)	106.1%
70 Contractuals	\$ 228,208	\$ 228,208	\$ 226,176	\$ 2,032	99.1%
71 Commodities	\$ 235,100	\$ 235,100	\$ 186,878	\$ 48,222	79.5%
TOTAL EXPENDITURES	\$ 881,745	\$ 881,745	\$ 852,716	\$ 29,029	96.7%

Current Activity - favorable/(unfavorable) 174,078

Commentary: The Pepsi Ice Center has a strong demand for programs and services. Misc Revenue includes a \$25,000 promotional award from Kraft. Commodities came in under trend mostly due to electricity and natural gas.

**City of Bloomington - FY 2018
General Fund Major Tax Revenue Summary
Through April 30, 2018**

** All numbers are Preliminary pending final Audit **

Revenues Earned	Annual Budget	FY2018 YTD	Budget Variance	FY2017 YTD	Prior Year Variance
Property Tax	\$ 24,744,495	\$ 24,755,269	\$ 10,774	\$ 24,005,543	\$ 749,725
Home Rule Sales Tax ¹	\$ 24,407,625	\$ 22,797,084	\$ (1,610,541)	\$ 22,611,569	\$ 185,515
State Sales Tax ²	\$ 13,768,500	\$ 14,285,087	\$ 516,587	\$ 13,726,221	\$ 558,866
Income Tax	\$ 7,252,506	\$ 7,997,851	\$ 745,345	\$ 7,241,547	\$ 756,304
Utility Tax	\$ 6,692,920	\$ 6,593,568	\$ (99,352)	\$ 6,717,709	\$ (124,141)
Ambulance Fee	\$ 4,483,847	\$ 4,862,173	\$ 378,326	\$ 4,748,133	\$ 114,040
Food & Beverage Tax	\$ 4,300,463	\$ 4,291,619	\$ (8,844)	\$ 4,301,263	\$ (9,645)
Local Motor Fuel	\$ 2,400,000	\$ 2,316,453	\$ (83,547)	\$ 2,361,610	\$ (45,156)
Franchise Tax	\$ 2,083,975	\$ 2,064,407	\$ (19,567)	\$ 2,242,118	\$ (177,710)
Replacement Tax	\$ 1,760,979	\$ 1,907,675	\$ 146,696	\$ 2,050,798	\$ (143,123)
Hotel & Motel Tax	\$ 1,600,000	\$ 1,671,609	\$ 71,609	\$ 1,705,025	\$ (33,416)
Local Use Tax	\$ 1,700,000	\$ 2,137,425	\$ 437,425	\$ 1,871,774	\$ 265,651
Packaged Liquor	\$ 1,125,000	\$ 1,220,090	\$ 95,090	\$ 1,193,558	\$ 26,531
Vehicle Use Tax	\$ 1,100,000	\$ 1,069,360	\$ (30,640)	\$ 1,054,937	\$ 14,423
Building Permits	\$ 753,000	\$ 774,129	\$ 21,129	\$ 871,782	\$ (97,653)
Amusement Tax	\$ 1,000,000	\$ 1,043,723	\$ 43,723	\$ 1,116,373	\$ (72,650)
Video Gaming	\$ 735,423	\$ 765,424	\$ 30,001	\$ 732,740	\$ 32,684
Auto Rental Tax	\$ 81,979	\$ 79,669	\$ (2,310)	\$ 79,354	\$ 315

Overall Major Revenue Variance over Prior Year is + \$2.0M

Notes for variances of approximately +/- 10%.

- Home Rule FY2018 includes a 583K "Accelerated Payment" from the State of IL related to a Home Rule year over year increase acceleration calculation. Without this, Home Rule would have been 2.2M under budget and 398K below FY17. State Sales Tax however finished higher. Home Rule does not apply to all taxable sales, such as food, registered/titled vehicles etc.

- Income Tax had the 10% holdback by the State of IL, but included an extra payment that was ruled recognizable in the fiscal year by the auditors - which resulted in this category coming in over budget.

- Ambulance fees finished ahead of budget and last year with runs of 7,052 vs 6,599 last year.

- Building permit revenue finished ahead of budget, however behind compared to the prior year. Total construction permits are down on a calendar year basis 2018 to 2017: 2,658 (2018 Apr. YTD) vs. 3,085 (2017 Apr. YTD). This could indicate a downward trend in construction.

- Utility Tax came in under budget due to Telecom being under by 217K. This indicates a transition from land lines to cell based services.

- Replacement Tax came in over budget due the reversal of a 236K reserve related to a State overpayment. The auditors indicated this amount would not be due back to the State.

- Use Tax came in over budget partially due to an extra 150K payment related to the State accelerating the remittance cycle for these funds.

1 - Home Rule Sales Tax: Note that approximately \$1.525 million excluded for comparison purposes representing a one-time purchase in FY2017.

2 - State Sales Tax: Note that approximately \$611K excluded for comparison purposes representing a large one time purchase in FY2017.

City of Bloomington, Illinois
Through April 30, 2018

	APPROXIMATE TIMELINE							
	Adopted FY 2018	Paid to Date	Issue RFQ / RFP / AE PLS	Start Design	End Design	Bid Project	Start Construction	Complete Construction
Capital Improvement Fund								
Facilities Capital Improvement Projects								
Major Facility Repairs-These budgeted dollars are proposed to pay for the City Hall Annex demolition.	\$ 250,000	\$ 610,791	These budgeted dollars are being used for the City Hall Annex Demolition.					
Police Administration Roof Replacement & install a Waterproofing Membrane over Parking Garage-These budgeted dollars are proposed to pay for the City Hall Annex demolition.	\$ 340,000	See amount above	These budgeted dollars are being used for the City Hall Annex Demolition.					
Budgeted Fuel Expense moved to Capital for additional dollars for City Hall Annex demolition. - BUA	\$ 91,403	See amount above	These budgeted dollars are being used for the City Hall Annex Demolition.					
West Side Community Center Development - Design	\$ 100,000	\$ -		TBD	TBD	TBD	TBD	TBD
Capital Projects - Public Works								
Multi-Year Street & Alley Resurface Program	\$ 3,646,896	\$ 3,265,526	NA	Completed	Completed	Completed	June 2017	Ongoing
Multi-Year ADA Sidewalk Ramp Replacement Program	\$ 400,000	\$ 678,927	NA	Completed	Completed	Completed	June 2017	Ongoing
Multi-Year Sidewalk Repair Program	\$ 488,866	See above	NA	Completed	Completed	Completed	June 2017	Ongoing
Multi-Year Sidewalk Replacement 50-50 Program	\$ 105,000	See above	NA	Completed	Completed	Completed	June 2017	Ongoing
Emergency Multi-Year Street, Alley & Sidewalk Repairs	\$ 200,000	\$ 47,196	NA	Completed	Completed	Completed	June 2017	Ongoing
Downtown Wayfinding Signage	\$ 250,000		Nov 2017	Dec. 2017	Mar 2018	April 2018	May 2018	Aug 2018
Monroe Street Brick Street Design and Engineering - BUA	\$ 127,024	\$ 17,687	Nov 2017	Nov 2017	Mar 2018	NA	NA	NA
Lutz Road - BUA	\$ 18,867	\$ 15,979		Completed	Dec 2017	TBD	TBD	TBD
Parks								
Woodbury Park-paid out of Capital Lease & Community Development	\$ 100,000			Nov 2017	Feb 2018	TBD	April 2018	July 2018
Rollingbrook Park Playground-changed to Oakland Park Playground-paid out of Capital Lease & Community Development	\$ 75,000	\$ -		Completed	Completed	Completed	Completed	Completed
BCPA Tuckpointing	\$ 60,000	\$ 32,564	June 2017	NA	NA	July 2017	Sept 2017	April 2018
Miller Park Pavilion - Porch Roof Pillars and Railings	\$ 40,000			Jan 2018	Feb 2018	TBD	Mar 2018	May 2018
Replace Rooftop Units - Creativity Center (Level II) - BCPA Capital Campaign funds - delayed	\$ 825,000			Nov 2017	TBD	TBD	TBD	TBD
TPO Roofing Membrane - Creativity Center (Level II) - BCPA Capital Campaign funds - delayed	\$ 225,000			Nov 2017	TBD	TBD	TBD	TBD
Route 66 Trail Shirley South 1.1 Miles - Const. 1st Half-Will. Re-budgeted for FY 2019.	\$ 17,000			TBD	TBD	TBD	TBD	TBD
Fire								
Land Acquisition (NE Fire Station) - Assessment & Evaluation	\$ 50,000		Aug 2017	Sept 2017	TBD	TBD	NA	NA
Masonry Repairs at Stations and HQ - BUA	\$ 11,657	\$ 11,658		NA	NA	Completed	Completed	Completed
TOTAL CAPITAL IMPROVEMENT FUND:	\$ 7,421,713	\$ 4,680,327						

General Fund					
Through April 30 , 2018	Equipment	Org Cost Est	Revised Budget	Actual Cost	(Savings) /Loss
FY 2018 Capital Equipment List - 5 Year					
Information Services					
	Fixed asset replacements include servers, larger printers, large format scanners, the City's firewall, network hardware, data storage devices, software, etc.	200,000.00	200,000.00	145,973.09	(54,026.91)
	Geo Time software for Police	8,000.00	8,000.00		-
	Continued Video Conference Implementation in remaining Fire Stations and other conference rooms	100,000.00	100,000.00		-
	Storage Equipment - Cybercrime, surveillance video, Police in-car and body cam video, sewer video, etc.	100,000.00	100,000.00		-
	Fire Dept Management Software	80,000.00	80,000.00	97,457.31	17,457.31
	Network Equipment Replacement	100,000.00	100,000.00		-
	Toughbooks for Fire	-	-	153,272.00	153,272.00
	Total Information Services	588,000.00	588,000.00	396,702.40	116,702.40
Code Enforcement					
	2002 Ford Focus-will not be replaced with a new vehicle but instead will be replaced with repurposed Police vehicle	20,259.00	20,259.00		-
	Total Code Enforcement	20,259.00	20,259.00	-	-
Facilities Management					
	LED Lighting upgrade to Police Department Parking Garage	15,000.00	15,000.00	20,047.95	5,047.95
	Total Facilities Management	15,000.00	15,000.00	20,047.95	5,047.95
Parking Operations					
	2002 Tennant 6500	54,590.00	40,390.00	31,442.48	(8,947.52)
	New Gen Sweeper	-	14,200.00	9,514.00	(4,686.00)
	Entrance Equipment for Market, Pepsi Ice and Abraham Lincoln Garages-cost split 50/50 with Lincoln Parking Fund	950,000.00	950,000.00	455,077.86	(494,922.14)
	Total Parking Operations	1,004,590.00	1,004,590.00	496,034.34	(508,555.66)
Parks					
	2005 Mitsubishi Endeavor	29,708.00	29,708.00	31,135.00	1,427.00
	2001 Ford E250-moved to FY 2019 to be replaced with a repurposed unit from Water Department	24,190.80	24,190.80	-	-
	1983 Evans Trailer	10,610.00	10,610.00		-
	2002 GMC 3500	47,745.00	47,745.00	40,279.00	(7,466.00)
	2002 Ford F350	47,214.50	47,214.50	31,092.00	(16,122.50)
	Unit 750-Bobcat with Tracks	75,000.00	75,000.00	64,192.56	(10,807.44)
	Stump Grinder	50,000.00	50,000.00	48,081.50	(1,918.50)
	Unit 794- Dingo	40,000.00	40,000.00	32,485.97	(7,514.03)
	Playground and safety surface at Rollingbrook Park	75,000.00	75,000.00	75,000.00	-
	Sprayground surface at Tipton Park	40,000.00	40,000.00		-
	Total Parks	439,468.30	439,468.30	322,266.03	(42,401.47)
Zoo					
	2005 Dodge Grand Caravan	24,720.00	24,720.00	23,399.00	(1,321.00)
	Total Zoo	24,720.00	24,720.00	23,399.00	(1,321.00)
Pepsi Ice Center					
	2006 Zamboni 540	175,000.00	175,000.00	129,143.55	(45,856.45)
	Total Pepsi Ice Center	175,000.00	175,000.00	129,143.55	(45,856.45)
Engineering					
	2003 Ford Taurus	22,763.00	22,763.00	25,532.00	2,769.00
	2004 Ford Ranger	23,690.00	23,690.00	25,532.00	1,842.00
	2005 Dodge Dakota	23,690.00	23,690.00	25,532.00	1,842.00
	Total Engineering	70,143.00	70,143.00	76,596.00	6,453.00
Street Maintenance					
	2004 Ford Ranger	23,690.00	23,690.00	25,532.00	1,842.00
	2001 Ford F150	32,960.00	32,960.00		-
	2007 Dodge F350	33,475.00	33,475.00	34,283.00	808.00
	2005 GMC 1500	36,359.00	36,359.00	40,983.00	4,624.00
	Total Street Maintenance	126,484.00	126,484.00	100,798.00	7,274.00
Snow & Ice					
	2006 IH 7400-being delayed to FY 2019	164,800.00	164,800.00		-
	Total Snow & Ice	164,800.00	164,800.00	-	-
Police					
	2012 Chevrolet Tahoe	40,685.00	40,685.00	38,947.00	(1,738.00)
	2005 Chevrolet Tahoe	40,685.00	40,685.00	38,947.00	(1,738.00)
	2004 Chevrolet Impala	35,535.00	35,535.00	34,986.00	(549.00)
	2011 Chevrolet Impala	35,535.00	35,535.00	34,986.00	(549.00)
	2011 Chevrolet Impala	35,535.00	35,535.00	34,986.00	(549.00)

General Fund					
Through April 30 , 2018	Equipment	Org Cost Est	Revised Budget	Actual Cost	(Savings) /Loss
	2011 Chevrolet Impala	36,604.50	36,604.50	34,986.00	(1,618.50)
	2004 Chevrolet Impala	35,535.00	35,535.00	34,986.00	(549.00)
	2004 Chevrolet Impala	35,535.00	35,535.00	34,986.00	(549.00)
	2004 GMC Savana Cargo Van	67,465.00	67,465.00		-
	2001 Ford Excursion	40,685.00	40,685.00	31,135.00	(9,550.00)
	1996 Kawasaki Mule	12,463.00	12,463.00	11,500.00	(963.00)
	Police Firearms Training Simulator	100,000.00	100,000.00	102,040.00	2,040.00
	Total Police	516,262.50	516,262.50	432,485.00	(16,312.50)
Communication Center					
	Computer-Aided Dispatch Upgrade-Software	171,565.00	171,565.00	188,050.00	16,485.00
	Police Priority Dispatch System-Software	60,980.00	60,980.00	55,623.00	(5,357.00)
	Total Communication Center	232,545.00	232,545.00	243,673.00	11,128.00
Fire					
	2006 Ford F150 4X2 Pickup	30,500.00	30,500.00	30,450.00	(50.00)
	2007 Ford Expedition	40,845.00	40,845.00	39,437.00	(1,408.00)
	Cardiac Monitor/Debrillators	29,000.00	29,000.00	24,650.99	(4,349.01)
	FY 2018 Stryker Power-PRO XT Cot Replacement	23,000.00	23,000.00	15,294.72	(7,705.28)
	Multi-Year Outdoor Warning Siren Replacement*	41,200.00	41,200.00	35,625.00	(5,575.00)
	Cardiac Chest Compression Device	34,000.00	34,000.00	27,871.54	(6,128.46)
	Total Fire	198,545.00	198,545.00	173,329.25	(25,215.75)
Total General Fund		3,575,816.80	3,575,816.80	2,414,474.52	(493,057.48)
FY 2018 Capital Equipment List - 10 Year					
Police					
	Body Worn Cameras program implementation and equipment purchase.	600,000.00	600,000.00	20,332.94	(579,667.06)
	Total Police	600,000.00	600,000.00	20,332.94	(579,667.06)
Fire					
	2000 Pierce Dash Fire Apparatus	742,630.00	742,630.00	691,630.00	(51,000.00)
	Total Fire	742,630.00	742,630.00	691,630.00	(51,000.00)
	General Fund Total:	\$ 4,918,446.80	\$ 4,918,446.80	\$ 3,126,437.46	\$ (1,123,724.54)
Note: Capital equipment is intended to be financed as part of the capital lease program.					

City of Bloomington - FY 2018
State Motor Fuel Tax Revenue and Expenditures
Through April 30, 2018

Annualized Trend is 100%

** All numbers are Preliminary pending final Audit **

Revenues	Adopted Budget	Revised Budget	Year to Date		% of Revised Budget	
			Actual	Revised Budget Remaining	Used	
40 Use of Fund Balance	\$ 6,351,000	\$ 6,351,000	\$ -	\$ 6,351,000		0.0%
53 Intergov Revenue	\$ 3,250,000	\$ 3,250,000	\$ 2,035,327	\$ 1,214,673		62.6%
56 Investment Income	\$ 20,000	\$ 20,000	\$ 81,739	\$ (61,739)		408.7%
57 Misc Revenue	\$ -	\$ -	\$ 244,348	\$ (244,348)		0.0%
Revenue Total	\$ 9,621,000	\$ 9,621,000	\$ 2,361,414	\$ 7,259,586		24.5%

Expenditures	Adopted Budget	Revised Budget	Year to Date		% of Revised Budget	
			Actual	Revised Budget Remaining	Used	
70 Contractuals	\$ 750,000	\$ 750,000	\$ -	\$ 750,000		0.0%
71 Commodities	\$ 500,000	\$ 500,000	\$ 500,000	\$ -		100.0%
72 Capital Expenditures	\$ 8,371,000	\$ 8,371,000	\$ 75,934	\$ 8,295,066		0.9%
Expense Total	\$ 9,621,000	\$ 9,621,000	\$ 575,934	\$ 9,045,066		6.0%

Beginning Fund Balance	\$ 7,238,666
Current Activity - favorable/(unfavorable)	\$ 1,785,480
FY2018 encumbrances and restrictions	\$ (116,000)
Net Activity favorable/(unfavorable)	\$ 1,669,480
Ending Fund Balance	\$ 8,908,146

Commentary:

The Motor Fuel Fund ends the year in a positive net position.

Design and construction of capital projects totaling \$8.6M was budgeted for FY 2018, however most projects are delayed/rebudgeted for FY2019. The Intergov revenue budget above reflects \$1.45M for IL Commerce Commission reimbursement for the Fox Creek Road and bridge project. This project has been moved to FY19 - explaining the variance. Misc. Revenue of 244K is reimbursement from the Town of Normal related to the Vernon and Towanda Intersection Improvement Agreement.

The Commodities expense is for Street Lighting Electrical.

Note: Motor Fuel Tax is a state tax on purchased motor fuel in Illinois. These funds are restricted and can only be used for the construction service costs and maintenance of municipal streets, sidewalks, traffic signs, street safety or associated engineering. Monthly payments are received from Illinois Department of Transportation.

See detail on capital projects on the page immediately following this statement.

City of Bloomington, Illinois Through April 30, 2018

		APPROXIMATE TIMELINE						
Motor Fuel Tax Fund	Adopted FY 2018	Paid to Date	Issue RFQ / RFP / AE PLS	Start Design	End Design	Bid Project	Start Construction	Complete Construction
GE Road @ Keaton Place Traffic Signals and NB Turn Lane Land & Construction-will spend only in FY 2018 at estimated cost of \$30,000. Project to be rebudgeted in FY 2019.	\$ 540,000		NA	NA	Feb. 2018	Mar. 2018	May 2018	Dec 2018
Fox Creek Road Bridge & Road Improvements: Danbury to Beich Road-project to spend only \$50,000 in FY 2018. Project to be rebudgeted in FY 2019.	\$ 7,400,000		NA	NA	May 2018	June 2018	Aug. 2018	Nov. 2018
Towanda Barnes Rd @ Ireland Grove Rd Improvement Construction (City share)-project to spend only \$30,000 in FY 2018. Project to be rebudgeted in FY 2019.	\$ 700,000		NA	NA	NA	TBD	May 2018	Nov. 2018
TOTAL MFT CAPITAL:	\$ 8,640,000							

City of Bloomington - FY 2018
Water Fund Profit and Loss Statement
Through April 30, 2018

Annualized Trend is 100%

** All numbers are Preliminary pending final Audit **

Revenues	Adopted Budget	Revised Budget	Year to Date Actual	Revised Budget Remaining	% of Revised Budget Used
40 Use of Fund Balance	\$ 5,916,824	\$ 5,916,824	\$ -	\$ 5,916,824	0.0%
51 Licenses	\$ 35,000	\$ 35,000	\$ 42,999	\$ (7,999)	122.9%
54 Charges for Services	\$ 14,471,000	\$ 14,471,000	\$ 15,468,929	\$ (997,929)	106.9%
55 Fines & Forfeitures	\$ 320,000	\$ 320,000	\$ 412,085	\$ (92,085)	128.8%
56 Investment Income	\$ 104,706	\$ 104,706	\$ 281,333	\$ (176,627)	268.7%
57 Misc Revenue	\$ 190,050	\$ 190,050	\$ 316,861	\$ (126,811)	166.7%
58 SALE CAPITAL ASSETS	\$ -	\$ -	\$ 15,681	\$ (15,681)	0.0%
85 Transfer In	\$ 492,487	\$ 492,487	\$ 492,487	\$ -	100.0%
Revenue Total	\$ 21,530,067	\$ 21,530,067	\$ 17,030,374	\$ 4,499,693	79.1%

Expenditures	Adopted Budget	Revised Budget	Year to Date Actual	Revised Budget Remaining	% of Revised Budget Used
61 Salaries	\$ 3,876,258	\$ 3,876,258	\$ 3,538,839	\$ 337,418	91.3%
62 Benefits	\$ 1,470,930	\$ 1,470,930	\$ 1,593,383	\$ (122,452)	108.3%
70 Contractuals	\$ 5,484,117	\$ 5,484,117	\$ 3,180,606	\$ 2,303,511	58.0%
71 Commodities	\$ 3,880,540	\$ 3,880,540	\$ 3,117,150	\$ 763,390	80.3%
72 Capital Expenditures	\$ 5,155,000	\$ 5,155,000	\$ 509,937	\$ 4,645,063	9.9%
73 Principal Expense	\$ 806,980	\$ 806,980	\$ 673,121	\$ 133,859	83.4%
74 Interest Expense	\$ 158,240	\$ 158,240	\$ 140,140	\$ 18,100	88.6%
79 Other Expenditures	\$ 10,250	\$ 10,250	\$ 931	\$ 9,319	9.1%
89 Transfer Out	\$ 687,752	\$ 687,752	\$ 687,752	\$ -	100.0%
Expense Total	\$ 21,530,067	\$ 21,530,067	\$ 13,441,860	\$ 8,088,207	62.4%

Beginning Fund Balance	\$ 25,760,435
Current Activity - favorable/(unfavorable)	\$ 3,588,514
FY2018 encumbrances and restrictions	\$ (3,015,000)
Net Activity favorable/(unfavorable)	\$ 573,514
Ending Fund Balance	\$ 26,333,949

Commentary:

The Water Fund ends the year in a positive net position.

Water fund savings of \$5.9M was budgeted to pay for capital projects since revenues in fund savings have already been collected, there is no current year activity which skews annualized revenues down. Excluding this account annualized revenue is 109%. Water fees seen in Charges for Services are based on consumption. Water consumption is highly dependent on weather conditions. Along with Meter Sales Misc Revenue includes large tap-on fees from Vale Church 82K and FOB Dvlp Inc. 38K. Transfers In represent water charges to other City funds such as Sewer.

Contractuals are under budget due to deferred capital projects pending the completion of the water master plan (905K is encumbered/committed at year end). Commodities are behind for actual dollars spent but 292K is encumbered/committed at year end. Capital Expenditures, related to projects, has 1.8M encumbered/committed at year end. Transfers Out relate to administrative charges from the General Fund for activities such as Finance, Legal, Human Resources etc.

Note: See detail on capital projects and equipment on the pages immediately following this statement.

City of Bloomington, Illinois Through April 30, 2018

APPROXIMATE TIMELINE

Water Fund	Adopted FY 2018	Paid to Date	Issue RFQ / RFP / AE PLS	Start Design	End Design	Bid Project	Start Construction	Complete Construction
Multi-Year Outside Consultant Civil Engineering Services	\$ 288,500	\$ 221,583	Completed	Completed	Spring 2018	NA	NA	NA
Consultant Construction Administration Contract	\$ 250,000	\$ 56,841	Various	Various	Various	NA	NA	NA
Multi-Year Consultant Leak Detection for Water Loss Prevention	\$ 50,000		October 2017	N/A	N/A	Dec. 2017	Apr. 2018	N/A
Pipeline Rd - Division E - Pressure Valve Control Stations - Design	\$ 200,000		July 2017	Oct 2017	June 2018	FY 2019, Construction Capital Project	FY 2019, Construction Capital Project	FY 2019, Construction Capital Project
Fox Creek Road Bridge & Road Improvements: Danbury to Beich Road- This project will be rebudgeted in FY 2019	\$ 150,000		NA	NA	May 2018	June 2018	Aug. 2018	Nov. 2019
Lake Bloomington Water Main Replacement - Construction	\$ 1,150,000		Past FY, Design Project	2015	Dec. 2017	April 2018	May 2018	Dec. 2018
Szarek Drive Water Main Replacement - Construction	\$ 330,000		FY 2017, Design Project	Mar. 2017	Nov. 2017	April 2018	May 2018	Dec. 2018
Water Treatment Plant Main Process Building Roof Replacement	\$ 265,000		Internal Design	Jan. 2018	Feb. 2018	Mar. 2018	June 2018	Sept. 2018
Water Treatment Plant Recarbonation Bypass - Construction-Rebudgeted at \$750,000 in FY 2019.	\$ 350,000		Jan. 2017	Mar. 2017	Oct. 2017	TBD	TBD	TBD
Natural Gas Main Replacement to Main Process Building	\$ 135,000	\$ 23,150	Internal Design	July 2017	July 2017	July 2017	Aug. 2017	Completed
Multi-Year Reservoir Shoreline / Stream Erosion Control Improvements	\$ 200,000		July - November 2017 (multiple projects)			TBD	TBD	TBD
Lake Bloomington & Evergreen Lake Dam / Spillway Improvements - Construction	\$ 275,000		FY 2017	May 2017	Aug. 2017	Sept. 2017	Oct. 2017	July 2018
Electrical Conversion of Evergreen Pump Station - Construction	\$ 500,000		FY 2017	Jan. 2017	Nov. 2017	Jan. 2018	April 2018	Dec. 2018
SCADA Master Plan - Construction-Design and Master Planning efforts ongong. moved to FY 2019 & budgeted at \$2,000,000	\$ 1,500,000		FY 2017	April 2017	TBD	TBD	TBD	TBD
Multi-Year Compound Meter Upgrades	\$ 300,000	\$ 255,122	N/A	N/A	N/A	April 2017	June 2017	April 2018
Monroe Street Brick Street Design and Engineering - BUA	\$ 52,000	\$ 40,287	N/A	N/A	N/A	N/A	N/A	N/A
TOTAL WATER CAPITAL:	\$ 5,995,500	\$ 596,983						

FY 2018 Capital Equipment List
Through April 30, 2018

Department	Equipment	Org Cost Est	Revised Budget	Actual Cost	(Savings) /Loss
Water Transmission & Distribution					
	2006 Dodge Dakota-being delayed to FY19	48,198.00	48,198.00		-
	1998 Sullair 185DQ Compressor	20,159.00	20,159.00	21,798.00	1,639.00
	Pallet forks for Wheel Loader	6,200.00	6,200.00		-
	Vactron LP873 SDT	95,000.00	95,000.00	78,200.00	(16,800.00)
	Division / Pump Station Mower	20,000.00	20,000.00	22,567.00	2,567.00
	Hydra-Stop Equipment/ Additional equipment for second line stop.	30,000.00	30,000.00	31,424.00	1,424.00
	2006 Valve Turner/Utility vac with Trailer	40,525.96	40,525.96		-
	Total Water Transmission & Distribution	260,082.96	260,082.96	153,989.00	(11,170.00)
Water Purification					
	Autotitrator	48,000.00	48,000.00		-
	Water Quality Instrument Panels	40,000.00	40,000.00	90,931.10	50,931.10
	Laboratory Microscope Camera and Software	10,000.00	10,000.00	7,018.68	(2,981.32)
	Total Water Purification	98,000.00	98,000.00	97,949.78	47,949.78
Lake Maintenance					
	2006 Bob Cat 5600	66,950.00	66,950.00	48,100.40	(18,849.60)
	Lake Parks Maintenance Front End Mower	27,000.00	27,000.00	21,799.00	(5,201.00)
	Total Lake Maintenance	93,950.00	93,950.00	69,899.40	(24,050.60)
Water Meter Services					
	2006 Dodge Dakota Pickup	23,690.00	23,690.00	28,284.00	4,594.00
	Total Water Meter Services	23,690.00	23,690.00	28,284.00	4,594.00

Note: Capital equipment is intended to be financed as part of the capital lease program.

**City of Bloomington - FY 2018
Sewer Fund Profit & Loss Statement
Through April 30, 2018**

Annualized Trend is 100%

** All numbers are Preliminary pending final Audit **

Revenues	Adopted Budget	Revised Budget	Year to Date		Revised Budget	% of Revised Budget
			Actual	Remaining	Used	
54 Charges for Services	\$ 5,033,118	\$ 5,033,118	\$ 4,975,112	\$ 58,007		98.8%
55 Fines & Forfeitures	\$ 140,689	\$ 140,689	\$ 129,728	\$ 10,961		92.2%
56 Investment Income	\$ 7,733	\$ 7,733	\$ 25,239	\$ (17,506)		326.4%
57 Misc Revenue	\$ 25,750	\$ 25,750	\$ 37,968	\$ (12,218)		147.4%
Revenue Total	\$ 5,207,291	\$ 5,207,291	\$ 5,168,046	\$ 39,244		99.2%

Expenditures	Adopted Budget	Revised Budget	Year to Date		Revised Budget	% of Revised Budget
			Actual	Remaining	Used	
61 Salaries	\$ 1,099,016	\$ 1,099,016	\$ 866,501	\$ 232,515		78.8%
62 Benefits	\$ 435,999	\$ 435,999	\$ 330,566	\$ 105,433		75.8%
70 Contractuals	\$ 1,097,563	\$ 1,197,563	\$ 1,013,229	\$ 184,334		84.6%
71 Commodities	\$ 351,523	\$ 349,576	\$ 299,914	\$ 49,662		85.8%
72 Capital Expenditures	\$ 850,000	\$ 751,947	\$ 55,476	\$ 696,471		7.4%
73 Principal Expense	\$ 569,016	\$ 569,016	\$ 626,447	\$ (57,431)		110.1%
74 Interest Expense	\$ 232,858	\$ 232,858	\$ 237,860	\$ (5,001)		102.1%
79 Other Expenditures	\$ 165,817	\$ 165,817	\$ 9,515	\$ 156,302		5.7%
89 Transfer Out	\$ 405,499	\$ 405,499	\$ 405,499	\$ -		100.0%
Expense Total	\$ 5,207,291	\$ 5,207,291	\$ 3,845,007	\$ 1,362,284		73.8%

Beginning Fund Balance	\$ 1,468,872
Current Activity - favorable/(unfavorable)	\$ 1,323,040
FY2018 encumbrances and restrictions	\$ (549,000)
Net Activity favorable/(unfavorable)	\$ 774,040
Ending Fund Balance	\$ 2,242,912

Commentary:

The Sewer Fund ends the year in a positive net position.

Miscellaneous revenues finished over budget due to owner contributions from commercial developments.

Salary and benefits will not trend with annualization as laborers perform work as needed in the Sewer, Storm Water and Street maintenance divisions. Contractuals are under budget as they correlate primarily with capital projects - and 2 projects being delayed until FY 2019. Capital Expenditures have \$492K encumbered/committed at year end. Other expenditures have Contribution to Fund Balance budgeted for \$146K that skews annualization. Transfer Out represents payments for services to other funds such as Water and the General Fund for Admin services.

Note: See detail on capital projects and equipment on the pages immediately following this statement.

City of Bloomington, Illinois Through April 30, 2018

APPROXIMATE TIMELINE

Sewer Fund	Adopted FY 2018	Paid to Date	Issue RFQ / RFP / AE PLS	Start Design	End Design	Bid Project	Start Construction	Complete Construction
Multi-Year Sanitary CCTV Evaluations	\$ 100,000		N/A	Aug 2017	Sept 2017	Oct 2017	Dec 2017	Ongoing
Sugar Creek Pump Station and Forcemain Improvements -Deferred	\$ 50,000		N/A	Nov 2017	Dec 2017	TBD	TBD	TBD
Mutli-Year Sewer and Manhole Lining Program (Sewer & Storm Water Master Plan)	\$ 550,000	\$ 34,084	N/A	Aug 2017	Sept 2017	Oct 2017	Dec 2017	Ongoing
The Grove on Kickapoo Creek Subdivision Sewer Oversizing Construction- Will not occur in FY 2018-Rebudgeted in FY 2019	\$ 300,000		TBD	TBD	TBD	TBD	TBD	TBD
	\$ 1,000,000	\$ 34,084						

FY 2018 Capital Equipment List
 Through April 30, 2018

Department	Equipment	Org Cost Est	Revised Budget	Actual Cost	(Savings) /Loss
Sanitary Sewer					
	2004 Ford Ranger	23,690.00	23,690.00	25,532.00	1,842.00
	2007 CAT 430E Backhoe	194,185.90	194,185.90	192,780.00	(1,405.90)
	Total Sanitary Sewer	217,875.90	217,875.90	218,312.00	436.10

Note: Capital equipment is intended to be financed as part of the capital lease program.

**City of Bloomington - FY 2018
Storm Water Fund Profit & Loss Statement
Through April 30, 2018**

Annualized Trend is 100%

** All numbers are Preliminary pending final Audit **

Revenues	Adopted Budget	Revised Budget	Year to Date		Revised Budget	% of Revised Budget
			Actual	Remaining	Used	
40 Use of Fund Balance	\$ 418,550	\$ 418,550	\$ -	\$ 418,550		0.0%
52 Permits	\$ 5,842	\$ 5,842	\$ 3,910	\$ 1,932		66.9%
54 Charges for Services	\$ 2,753,811	\$ 2,753,811	\$ 2,769,170	\$ (15,359)		100.6%
55 Fines & Forfeitures	\$ 51,500	\$ 51,500	\$ 45,598	\$ 5,902		88.5%
56 Investment Income	\$ 2,500	\$ 2,500	\$ 5,365	\$ (2,865)		214.6%
57 Misc Revenue	\$ 25,000	\$ 25,000	\$ 18,669	\$ 6,331		74.7%
58 SALE CAPITAL ASSETS	\$ -	\$ -	\$ 49,530	\$ (49,530)		0.0%
Revenue Total	\$ 3,257,203	\$ 3,257,203	\$ 2,892,242	\$ 364,961		88.8%

Expenditures	Adopted Budget	Revised Budget	Year to Date		Revised Budget	% of Revised Budget
			Actual	Remaining	Used	
61 Salaries	\$ 723,921	\$ 723,921	\$ 762,066	\$ (38,145)		105.3%
62 Benefits	\$ 309,304	\$ 309,304	\$ 301,707	\$ 7,597		97.5%
70 Contractuals	\$ 738,555	\$ 738,555	\$ 581,456	\$ 157,098		78.7%
71 Commodities	\$ 159,241	\$ 159,241	\$ 159,459	\$ (217)		100.1%
72 Capital Expenditures	\$ -	\$ -	\$ 81,661	\$ (81,661)		0.0%
73 Principal Expense	\$ 817,151	\$ 817,151	\$ 805,190	\$ 11,961		98.5%
74 Interest Expense	\$ 212,574	\$ 212,574	\$ 209,658	\$ 2,917		98.6%
79 Other Expenditures	\$ 20,000	\$ 20,000	\$ -	\$ 20,000		0.0%
89 Transfer Out	\$ 276,456	\$ 276,456	\$ 276,456	\$ -		100.0%
Expense Total	\$ 3,257,203	\$ 3,257,203	\$ 3,177,653	\$ 79,550		97.6%

Beginning Fund Balance	\$ 307,141
Current Activity - favorable/(unfavorable)	\$ (285,411)
FY2018 encumbrances and restrictions	\$ (3,000)
Net Activity favorable/(unfavorable)	\$ 18,730
Ending Fund Balance	\$ 18,730

Commentary:

The Storm Water Fund ends the year in a positive net position. **Note: Effective May 1st, new Storm Water & Sewer rates were adopted after a long period of no increases. Rate increases include a 3 percent increase per annum thereafter which correlates to the needs of the Sewer & Storm Water master plan. Fund balance is anticipated to grow to comply with the City's Fund Balance Policy.**

Storm Water fund savings of \$419K was budgeted to pay for operations and one capital project. Since revenues in fund savings have already been collected, there is no current year activity. This will skew the total revenue trend. Storm Water fees are a combination of flat rates per square foot and/or units of impervious area which are charged monthly.

Note: Capital equipment can be seen on the page immediately following this statement. No Capital Projects are budgeted for FY

FY 2018 Capital Equipment List
Through April 30, 2018

Department	Equipment	Org Cost Est	Revised Budget	Actual Cost	(Savings) /Loss
Storm Water					
	2006 IH 7400-being delayed to be re-evaluated in FY 2020	144,200.00	144,200.00		-
	2009 Elgin Eagle F2622D	268,418.00	268,418.00	259,327.05	(9,090.95)
	Total Storm Water	412,618.00	412,618.00	259,327.05	(9,090.95)

Note: Capital equipment is intended to be financed as part of the capital lease program.

City of Bloomington - FY 2018
Solid Waste Fund Profit and Loss Statement
Through April 30, 2018

Annualized Trend is 100%

** All numbers are Preliminary pending final Audit **

Revenues	Adopted Budget	Revised Budget	Year to Date		% of Revised Budget	
			Actual	Revised Budget Remaining	Used	Used
40 Use of Fund Balance	\$ 400,487	\$ 400,487	\$ -	\$ 400,487		0.0%
54 Charges for Services	\$ 6,062,577	\$ 6,062,577	\$ 6,446,291	\$ (383,713)		106.3%
55 Fines & Forfeitures	\$ 108,222	\$ 108,222	\$ 159,613	\$ (51,391)		147.5%
56 Investment Income	\$ -	\$ -	\$ 1,089	\$ (1,089)		0.0%
57 Misc Revenue	\$ -	\$ -	\$ 60	\$ (60)		0.0%
58 SALE CAPITAL ASSETS	\$ -	\$ -	\$ 28,342	\$ (28,342)		0.0%
85 Transfer In	\$ 330,885	\$ 330,885	\$ 330,885	\$ -		100.0%
Revenue Total	\$ 6,902,172	\$ 6,902,172	\$ 6,966,280	\$ (64,107)		100.9%

Expenditures	Adopted Budget	Revised Budget	Year to Date		% of Revised Budget	
			Actual	Revised Budget Remaining	Used	Used
61 Salaries	\$ 2,377,284	\$ 2,377,284	\$ 2,173,759	\$ 203,525		91.4%
62 Benefits	\$ 945,165	\$ 945,165	\$ 867,853	\$ 77,312		91.8%
70 Contractuals	\$ 2,516,626	\$ 2,516,626	\$ 2,452,232	\$ 64,394		97.4%
71 Commodities	\$ 278,694	\$ 276,747	\$ 253,101	\$ 23,646		91.5%
72 Capital Expenditures	\$ -	\$ 1,947	\$ 1,947	\$ -		100.0%
73 Principal Expense	\$ 272,255	\$ 272,255	\$ 247,677	\$ 24,578		91.0%
74 Interest Expense	\$ 22,806	\$ 22,806	\$ 17,445	\$ 5,361		76.5%
89 Transfer Out	\$ 489,342	\$ 489,342	\$ 489,342	\$ -		100.0%
Expense Total	\$ 6,902,172	\$ 6,902,172	\$ 6,503,357	\$ 398,816		94.2%

Beginning Fund Balance	\$ 548,079
Current Activity - favorable/(unfavorable)	\$ 462,923
FY2018 encumbrances and restrictions	\$ (72,000)
Net Activity favorable/(unfavorable)	\$ 390,923
Ending Fund Balance	\$ 939,002

Commentary:

The Solid Waste Fund ends the year in a positive net position.

Solid Waste fund savings of \$401K and were budgeted to pay for operations (including debt service). Effective August 1st, 2018, the City no longer offers regular curbside bulk waste pickup and offers by appointment pickup for a fee. Through this combination of greatly reduced service and fee increases for the service provided; subsidies from the General Fund are not anticipated going forward.

Note: See details on capital equipment on the page immediately following this statement.

FY 2018 Capital Equipment List
Through April 30, 2018

Department	Equipment	Org Cost Est	Revised Budget	Actual Cost	(Savings) /Loss
Solid Waste					
	2007 Ford F150	30,179.00	30,179.00	31,135.00	956.00
	2018 Ford F350 - emergency purch.	-	-	35,353.00	35,353.00
	2012 Crane Carrier LDT2-26-being deferred to be re-evaluated in FY 2020	319,330.90	319,330.90		-
	2012 Crane Carrier LDT2-26-being deferred to be re-evaluated in FY 2020	319,330.90	319,330.90		-
	2006 IH 7400-being deferred to be re-evaluated in FY 2020	144,200.00	144,200.00		-
	2006 IH 7400-being deferred to be re-evaluated in FY 2020	144,200.00	144,200.00		-
	2006 IH 7400 - Truck	164,800.00	164,800.00	166,420.00	1,620.00
	2007 Komatsu WA200PT-5L-being deferred to be re-evaluated in FY 2020	211,150.00	211,150.00		-
	2007 JRB-being deferred to be re-evaluated in FY 2020	11,330.00	11,330.00		-
	2007 JRB-being deferred to be re-evaluated in FY 2020	11,330.00	11,330.00		-
	Total Solid Waste	1,355,850.80	1,355,850.80	232,908.00	37,929.00

Note: Capital equipment is intended to be financed as part of the capital lease program.

**City of Bloomington - FY 2018
Golf Fund Profit and Loss Statement
Through April 30, 2018**

Annualized Trend is 100%

** All numbers are Preliminary pending final Audit **

Revenues	Adopted Budget	Revised Budget	Year to Date		% of Revised Budget	
			Actual	Revised Budget Remaining	Used	
40 Use of Fund Balance	\$ 44,548	\$ 117,948	\$ -	\$ 117,948		0.0%
54 Charges for Services	\$ 2,504,557	\$ 2,586,057	\$ 2,172,011	\$ 414,046		84.0%
56 Investment Income	\$ 1,500	\$ 1,500	\$ 10,474	\$ (8,974)		698.3%
57 Misc Revenue	\$ 123,775	\$ 42,275	\$ 40,925	\$ 1,350		96.8%
58 SALE CAPITAL ASSETS	\$ -	\$ -	\$ 3,277	\$ (3,277)		0.0%
Revenue Total	\$ 2,674,380	\$ 2,747,780	\$ 2,226,687	\$ 521,092		81.0%

Expenditures	Adopted Budget	Revised Budget	Year to Date		% of Revised Budget	
			Actual	Revised Budget Remaining	Used	
61 Salaries	\$ 950,742	\$ 950,742	\$ 833,418	\$ 117,324		87.7%
62 Benefits	\$ 265,936	\$ 265,936	\$ 255,488	\$ 10,448		96.1%
70 Contractuals	\$ 538,102	\$ 538,102	\$ 532,183	\$ 5,919		98.9%
71 Commodities	\$ 558,147	\$ 558,147	\$ 600,673	\$ (42,526)		107.6%
72 Capital Expenditures	\$ 200,000	\$ 273,400	\$ -	\$ 273,400		0.0%
73 Principal Expense	\$ 31,882	\$ 31,882	\$ 30,947	\$ 935		97.1%
74 Interest Expense	\$ 1,923	\$ 1,923	\$ 1,661	\$ 262		86.4%
79 Other Expenditures	\$ 25,182	\$ 25,182	\$ 426	\$ 24,756		1.7%
89 Transfer Out	\$ 102,465	\$ 102,465	\$ 102,465	\$ -		100.0%
Expense Total	\$ 2,674,380	\$ 2,747,780	\$ 2,357,260	\$ 390,519		85.8%

Beginning Fund Balance	\$ 770,500
Current Activity - favorable/(unfavorable)	\$ (130,573)
FY2018 encumbrances and restrictions	\$ (92,000)
Net Activity favorable/(unfavorable)	\$ (222,573)
Ending Fund Balance	\$ 547,927

Commentary:

The Golf Fund represents the activity of three golf courses. Due to the impact of weather conditions the Golf Fund relies on its fund balance to offset unfavorable operations. The Golf Fund ends the year with a negative net position.

Expenditures finished below budget mostly due to the deferral of capital projects.

Note: This fund accounts for 3 City golf courses: Highland Park, Prairie Vista and the Den at Fox Creek. See details on capital projects and equipment on the pages immediately following this statement.

City of Bloomington, Illinois

FY 2018 Capital Projects

APPROXIMATE TIMELINE

	Adopted FY 2018	Paid to Date	Issue RFQ / RFP / AE PLS	Start Design	End Design	Bid Project	Start Construction	Complete Construction
Golf Fund								
Prairie Vista HVAC & Patio	\$ 100,000	Project delayed		TBD	TBD	TBD	TBD	TBD
The Den Clubhouse Roof & HVAC	\$ 100,000	Project delayed		TBD	TBD	TBD	TBD	TBD
Prairie Vista Barrier Netting-BUA	\$ 73,400			NA	NA	Done	July 2018	August 2018
Total:	\$ 273,400							

FY 2018 Capital Equipment List
Through April 30, 2018

Equipment	Org Cost Est	Revised Budget	Actual Cost	(Savings) /Loss
Prairie Vista Golf Course				
Golf Carts - Prairie Vista	115,000.00	115,000.00	155,753.80	40,753.80
Mowers - Prairie Vista	100,000.00	100,000.00	54,429.97	(45,570.03)
Aerification Equipment - All Courses	13,333.00	13,333.00	11,782.87	(1,550.13)
Total Prairie Vista Golf Course	228,333.00	228,333.00	221,966.64	(6,366.36)
Highland Golf Course				
Mowers, Sprayer - Highland Park	100,000.00	100,000.00	100,000.00	-
Aerification Equipment - All Courses	13,333.00	13,333.00	11,782.87	(1,550.13)
Total Highland Golf Course	113,333.00	113,333.00	111,782.87	(1,550.13)
The Den at Fox Creek				
Mowers - The Den at Fox Creek	100,000.00	100,000.00	100,000.00	-
Aerification Equipment - All Courses	13,334.00	13,334.00	11,782.88	(1,551.12)
Total The Den at Fox Creek	113,334.00	113,334.00	111,782.88	(1,551.12)
Golf Fund Total	\$ 455,000.00	\$ 455,000.00	\$ 445,532.39	\$ (9,467.61)

Note: Capital equipment is intended to be financed as part of the capital lease program.

City of Bloomington - FY 2018
Grossinger Motors Arena Fund Profit and Loss Statement
Through April 30, 2018

Annualized Trend is 100%

** All numbers are Preliminary pending final Audit **

The Arena Profit and Loss statement below includes both Divisions.

Revenues	Adopted Budget	Revised Budget	Year to Date Actual	Revised Budget Remaining	% of Revised Budget Used
50 Taxes	\$ 1,440,470	\$ 1,440,470	\$ 1,440,470	\$ -	100.0%
54 Charges for Services	\$ 2,210,400	\$ 2,210,400	\$ 1,693,554	\$ 516,846	76.6%
56 Investment Income	\$ (4,880)	\$ (4,880)	\$ 8,723	\$ (13,603)	-178.8%
57 Misc Revenue	\$ 725,200	\$ 725,200	\$ 347,279	\$ 377,921	47.9%
58 SALE CAPITAL ASSETS	\$ -	\$ -	\$ 2,179	\$ (2,179)	0.0%
85 Transfer In	\$ 2,244,539	\$ 2,941,414	\$ 2,941,414	\$ -	100.0%
Revenue Total	\$ 6,615,729	\$ 7,312,604	\$ 6,433,619	\$ 878,985	88.0%

Expenditures	Adopted Budget	Revised Budget	Year to Date Actual	Revised Budget Remaining	% of Revised Budget Used
61 Salaries	\$ 1,143,233	\$ 1,143,233	\$ 1,227,371	\$ (84,138)	107.4%
62 Benefits	\$ 280,957	\$ 280,957	\$ 218,860	\$ 62,096	77.9%
70 Contractuals	\$ 1,352,636	\$ 1,352,636	\$ 1,015,957	\$ 336,679	75.1%
71 Commodities	\$ 852,037	\$ 852,037	\$ 540,018	\$ 312,019	63.4%
72 Capital Expenditures	\$ 1,000,000	\$ 1,321,875	\$ 284,058	\$ 1,037,817	21.5%
73 Principal Expense	\$ 279,859	\$ 279,859	\$ 273,601	\$ 6,258	97.8%
74 Interest Expense	\$ 44,101	\$ 44,101	\$ 43,171	\$ 930	97.9%
76 Depreciation	\$ -	\$ -	\$ 7,949	\$ (7,949)	0.0%
79 Other Expenditures	\$ 222,438	\$ 597,438	\$ 2,238	\$ 595,200	0.4%
89 Transfer Out	\$ 1,440,470	\$ 1,440,470	\$ 1,440,470	\$ -	100.0%
Expense Total	\$ 6,615,729	\$ 7,312,604	\$ 5,053,693	\$ 2,258,912	69.1%

Beginning Fund Balance	\$ 370,478
Current Activity - favorable/(unfavorable)	\$ 1,379,927
FY2018 encumbrances and restrictions	\$ (677,000)
Net Activity favorable/(unfavorable)	\$ 702,927
Ending Fund Balance	\$ 1,073,405

Commentary:

The Arena Fund ends the year with a positive net position.

The Arena fund shows activity for the operation of the Grossinger Motors Arena which includes two divisions, one managed by the City and one by VenuWorks, a third party manager. The Arena is a unique entertainment venue therefore profit and loss activity will not trend with annualization. Although the Arena's debt is paid from earmarked sales tax, a subsidy from the General Fund is required to fund building improvements and offset operating losses.

Tax revenue seen above is sales tax revenue earmarked for the bond debt service payments seen in expenditures under transfers out. Transfer In represents revenue received from the General Fund. Additional funds of \$321K was transferred in as part of a Budget Amendment related to increase in ADA costs for the Sidewalk and Ramp replacement. Another \$375K was transferred in due to operational shortages for VenuWorks (Other Expenditures).

Note: An increase of .25% in the Home Rule Sales Tax was approved by the City Council on February 11, 2008 to provide fund for debt service payments for the Arena with the remainder left to build City reserves and infrastructure. See details on capital projects after the VenuWorks page.

City of Bloomington - FY 2018
VenuWorks Profit and Loss Statement
Through April 30, 2018

Annualized Trend is 100%

** All numbers are Preliminary pending final Audit **

Revenues	Adopted Budget	Revised Budget	Year to Date Actual	Revised Budget Remaining	% of Revised Budget Used
54 Charges for Services	\$ 2,210,400	\$ 2,210,400	\$ 1,693,546	\$ 516,854	76.6%
56 Investment Income	\$ 120	\$ 120	\$ 1,818	\$ (1,698)	1514.7%
57 Misc Revenue	\$ 725,200	\$ 725,200	\$ 347,172	\$ 378,028	47.9%
85 Transfer In	\$ -	\$ 375,000	\$ 375,000	\$ -	100.0%
Revenue Total	\$ 2,935,720	\$ 3,310,720	\$ 2,417,535	\$ 893,185	73.0%

Expenditures	Adopted Budget	Revised Budget	Year to Date Actual	Revised Budget Remaining	% of Revised Budget Used
61 Salaries	\$ 1,110,200	\$ 1,110,200	\$ 1,195,277	\$ (85,077)	107.7%
62 Benefits	\$ 274,151	\$ 274,151	\$ 211,247	\$ 62,904	77.1%
70 Contractuals	\$ 977,916	\$ 977,916	\$ 758,636	\$ 219,280	77.6%
71 Commodities	\$ 852,037	\$ 852,037	\$ 540,018	\$ 312,019	63.4%
72 Capital Expenditures	\$ -	\$ -	\$ 219	\$ (219)	0.0%
76 Depreciation	\$ -	\$ -	\$ 7,949	\$ (7,949)	0.0%
79 Other Expenditures	\$ 30,300	\$ 405,300	\$ 2,238	\$ 403,063	0.6%
Expense Total	\$ 3,244,604	\$ 3,619,604	\$ 2,715,583	\$ 904,021	75.0%

Current Activity - favorable/(unfavorable) \$ (298,048)

Note: Revenue and expense related to debt service, facilities maintenance and capital improvements are not included above. Total net loss for the Venuworks operation was \$674K which is offset above by a transfer in of \$375k.

City of Bloomington, Illinois

FY 2018 Capital Projects

APPROXIMATE TIMELINE

	Adopted FY 2018	Paid to Date	Issue RFQ / RFP / AE PLS	Start Design	End Design	Bid Project	Start Construction	Complete Construction
Arena Fund								
Ice Plant Leak Repairs	\$ 350,000	\$ -	Complete	Complete	Complete	Apr-18	Jun-18	Dec-18
ADA Elevator Installation-deferrd to FY19	\$ 400,000	\$ -	Complete	In Progress	Mar-18	May-18	Jun-18	Dec-18
ADA Sidewalk and Ramp Replacement	\$ 571,875	\$ 285,087	Complete	Complete	Complete	Complete	Oct-17	Apr-18
TOTAL ARENA CAPITAL:	1,321,875	285,087						