

State Sales Tax	Actual FY 2005	Actual FY 2006	Actual FY 2007	Actual FY 2008	Actual FY 2009	Actual FY 2010	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014
NINE MONTH YTD	\$ 9,762,541	\$ 11,038,634	\$ 10,366,455	\$ 10,168,924	\$ 9,922,134	\$ 9,624,727	\$ 9,735,299	\$ 9,876,469	\$ 11,551,451	\$ 10,545,890
Total Annual	\$ 12,858,196	\$ 14,123,222	\$ 13,419,819	\$ 13,149,421	\$ 12,915,142	\$ 12,499,420	\$ 12,687,593	\$ 13,055,794	\$ 14,716,743	\$ 10,545,890

\$ 669,421

Home Rule Sales Tax	Actual FY 2005	Actual FY 2006	Actual FY 2007	Actual FY 2008	Actual FY 2009	Actual FY 2010	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014
NINE MONTHS YTD	\$ 8,928,016	\$ 9,524,572	\$ 9,615,670	\$ 9,167,153	\$ 10,325,369	\$ 10,630,049	\$ 10,617,132	\$ 10,877,039	\$ 12,083,792	\$ 11,385,162
Total Annual	\$ 11,624,134	\$ 12,231,126	\$ 12,320,596	\$ 11,766,331	\$ 13,438,958	\$ 13,718,466	\$ 13,711,320	\$ 14,251,763	\$ 15,357,311	\$ 11,385,162

\$ 508,123

1 - .25% increase in Home Rule Sales Tax occurred in FY 2009

Sales Tax By Category

Home Rule Sales Tax	Actual FY 2005	Actual FY 2006	Actual FY 2007	Actual FY 2008	Actual FY 2009	Actual FY 2010	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014
May	\$ 874,526	\$ 932,739	\$ 1,114,588	\$ 930,540	\$ 946,643	\$ 1,009,775	\$ 1,114,867	\$ 1,106,168	\$ 1,139,328	\$ 1,144,452
June	\$ 912,177	\$ 938,039	\$ 1,046,360	\$ 1,001,436	\$ 1,029,998	\$ 1,228,694	\$ 1,104,972	\$ 1,097,776	\$ 1,269,660	\$ 1,276,843
July	\$ 941,569	\$ 1,235,863	\$ 1,136,611	\$ 1,014,330	\$ 1,027,144	\$ 1,263,657	\$ 1,178,693	\$ 1,235,504	\$ 1,259,081	\$ 1,293,720
August	\$ 892,872	\$ 952,411	\$ 930,209	\$ 922,853	\$ 1,219,088	\$ 1,060,486	\$ 1,081,733	\$ 1,103,826	\$ 1,288,653	\$ 1,130,116
September	\$ 949,862	\$ 959,228	\$ 973,711	\$ 945,255	\$ 1,242,220	\$ 1,153,426	\$ 1,154,599	\$ 1,126,229	\$ 1,179,360	\$ 1,182,569
October	\$ 971,244	\$ 998,500	\$ 965,414	\$ 953,403	\$ 1,240,466	\$ 1,156,834	\$ 1,162,634	\$ 1,235,566	\$ 1,198,083	\$ 1,293,979
November	\$ 902,392	\$ 1,071,489	\$ 972,992	\$ 1,049,982	\$ 1,096,019	\$ 1,069,785	\$ 1,100,756	\$ 1,132,552	\$ 1,303,063	\$ 1,218,019
December	\$ 1,028,120	\$ 1,037,997	\$ 1,137,932	\$ 1,100,768	\$ 1,124,414	\$ 1,140,762	\$ 1,181,021	\$ 1,185,475	\$ 1,362,097	\$ 1,293,701
January	\$ 1,455,253	\$ 1,398,307	\$ 1,337,854	\$ 1,248,587	\$ 1,399,375	\$ 1,546,630	\$ 1,537,855	\$ 1,653,942	\$ 2,084,466	\$ 1,551,763
	\$ 8,928,016	\$ 9,524,572	\$ 9,615,670	\$ 9,167,153	\$ 10,325,369	\$ 10,630,049	\$ 10,617,132	\$ 10,877,039	\$ 12,083,792	\$ 11,385,162
February	\$ 845,993	\$ 867,444	\$ 831,690	\$ 827,310	\$ 948,119	\$ 913,794	\$ 935,434	\$ 967,515	\$ 1,057,785	
March	\$ 838,782	\$ 873,039	\$ 831,422	\$ 821,823	\$ 1,119,781	\$ 1,022,036	\$ 1,022,228	\$ 1,057,319	\$ 1,040,053	
April	\$ 1,011,342	\$ 966,070	\$ 1,041,814	\$ 950,046	\$ 1,045,690	\$ 1,152,588	\$ 1,136,527	\$ 1,349,891	\$ 1,175,682	
	\$ 11,624,134	\$ 12,231,126	\$ 12,320,596	\$ 11,766,331	\$ 13,438,958	\$ 13,718,466	\$ 13,711,320	\$ 14,251,763	\$ 15,357,311	\$ 11,385,162

in Home Rule Sales Tax occurred in FY 2009

State Sales Tax	Actual FY 2005	Actual FY 2006	Actual FY 2007	Actual FY 2008	Actual FY 2009	Actual FY 2010	Actual FY 2011	Actual FY 2012	Actual FY 2013	Actual FY 2014
May	\$ 998,470	\$ 1,050,143	\$ 1,226,750	\$ 1,058,886	\$ 1,072,821	\$ 1,011,253	\$ 1,028,016	\$ 1,020,454	\$ 1,124,774	\$ 1,121,570
June	\$ 1,033,783	\$ 1,186,677	\$ 1,153,311	\$ 1,094,131	\$ 1,121,626	\$ 1,098,485	\$ 1,009,981	\$ 965,820	\$ 1,173,632	\$ 1,202,866
July	\$ 1,034,358	\$ 1,338,738	\$ 1,202,045	\$ 1,129,309	\$ 1,129,164	\$ 1,142,839	\$ 1,115,608	\$ 1,126,341	\$ 1,315,046	\$ 1,196,638
August	\$ 954,386	\$ 1,112,667	\$ 1,073,375	\$ 1,044,437	\$ 1,129,497	\$ 995,320	\$ 1,017,685	\$ 1,015,333	\$ 1,164,664	\$ 1,090,612
September	\$ 1,114,312	\$ 1,083,357	\$ 1,066,516	\$ 1,064,861	\$ 1,124,317	\$ 1,003,107	\$ 1,064,136	\$ 1,055,559	\$ 1,116,731	\$ 1,127,188
October	\$ 1,092,099	\$ 1,238,603	\$ 1,064,292	\$ 1,082,808	\$ 1,107,663	\$ 1,036,814	\$ 1,061,673	\$ 1,126,879	\$ 1,388,179	\$ 1,169,699
November	\$ 1,005,263	\$ 1,284,327	\$ 1,048,136	\$ 1,176,456	\$ 954,776	\$ 970,997	\$ 1,015,595	\$ 1,040,778	\$ 1,333,136	\$ 1,101,807
December	\$ 1,074,349	\$ 1,079,801	\$ 1,131,066	\$ 1,195,660	\$ 1,038,199	\$ 1,031,986	\$ 1,065,197	\$ 1,093,137	\$ 1,196,029	\$ 1,166,454
January	\$ 1,455,522	\$ 1,664,321	\$ 1,400,963	\$ 1,322,376	\$ 1,244,070	\$ 1,333,926	\$ 1,357,409	\$ 1,432,169	\$ 1,739,261	\$ 1,369,056
	\$ 9,762,541	\$ 11,038,634	\$ 10,366,455	\$ 10,168,924	\$ 9,922,134	\$ 9,624,727	\$ 9,735,299	\$ 9,876,469	\$ 11,551,451	\$ 10,545,890
February	\$ 1,017,362	\$ 1,012,746	\$ 923,406	\$ 937,923	\$ 916,745	\$ 850,672	\$ 894,489	\$ 920,931	\$ 1,003,785	
March	\$ 973,807	\$ 991,353	\$ 986,952	\$ 965,355	\$ 1,008,163	\$ 974,686	\$ 981,272	\$ 1,014,326	\$ 1,038,443	
April	\$ 1,104,487	\$ 1,080,489	\$ 1,143,006	\$ 1,077,218	\$ 1,068,100	\$ 1,049,335	\$ 1,076,533	\$ 1,244,068	\$ 1,123,064	
	\$ 12,858,196	\$ 14,123,222	\$ 13,419,819	\$ 13,149,421	\$ 12,915,142	\$ 12,499,420	\$ 12,687,593	\$ 13,055,794	\$ 14,716,743	\$ 10,545,890

Bloomington Sales Tax YTD through January 2014

Categories		State Sales Tax	City Portion of State Sales Tax	Home Rule Sales Tax	County Portion of State Sales Tax	TOTAL	% INC/DEC
1	General Merchandise	4,531,671.32	1,134,770.59	1,359,494.01	226,583.47	7,252,519.39	-5.01%
2	Food	3,099,140.96	1,164,431.91	929,739.50	154,956.87	5,348,269.24	-2.29%
3	Drinking and Eating Places	7,533,849.99	1,526,276.81	2,258,941.36	376,691.90	11,695,760.06	3.32%
4	Apparel	1,533,717.18	306,799.05	459,870.37	76,685.50	2,377,072.10	-4.64%
5	Furniture & H.H. & Radio	3,611,669.16	722,140.72	1,083,608.69	180,583.31	5,598,001.88	-41.09%
6	Lumber, Bldg, Hardware	2,737,872.49	548,081.77	808,172.60	136,893.61	4,231,020.47	7.04%
7	Automotive & Filling Stations	11,466,636.45	2,308,194.53	1,197,118.67	573,315.86	15,545,265.51	-18.24%
8	Drugs & Misc. Retail	5,506,153.80	1,639,196.27	1,647,577.88	275,306.43	9,068,234.38	-0.74%
9	Agriculture & All Others	4,566,930.52	997,295.05	1,287,391.92	228,345.26	7,079,962.75	-0.25%
10	Manufacturers	948,362.89	198,703.93	284,507.06	47,417.98	1,478,991.86	15.47%
Totals		45,536,004.76	10,545,890.63	11,316,422.06	2,276,780.19	69,675,097.64	-9.40%

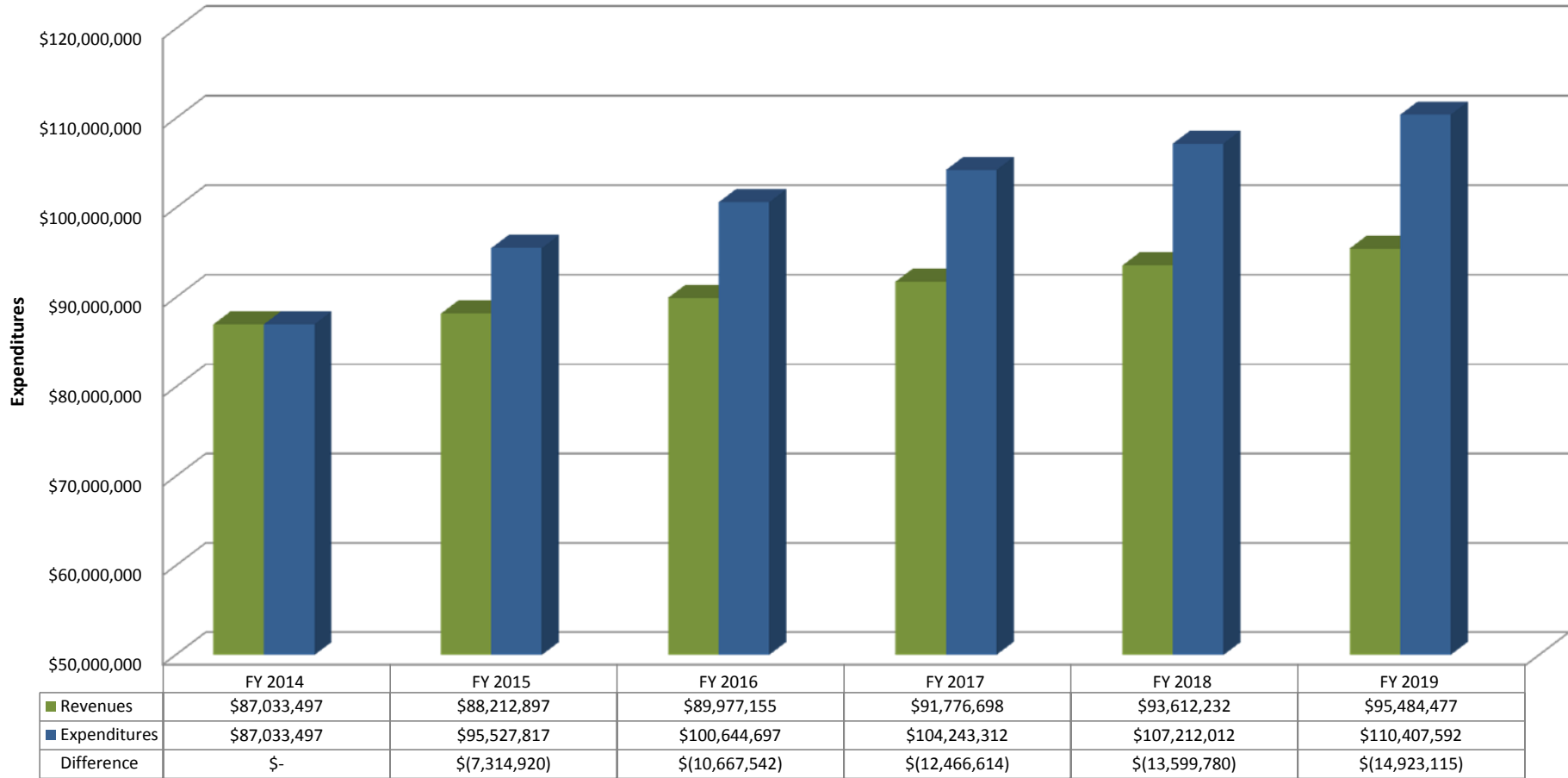
Bloomington Sales Tax YTD through January 2013

Categories		State Sales Tax	City Portion of State Sales Tax	Home Rule Sales Tax	County Portion of State Sales Tax	TOTAL
1	General Merchandise	4,772,846.78	1,195,423.91	1,428,306.40	238,642.26	7,635,219.35
2	Food	3,195,755.31	1,159,183.94	958,723.42	159,787.60	5,473,450.27
3	Drinking and Eating Places	7,292,688.60	1,475,659.93	2,187,076.66	364,634.10	11,320,059.29
4	Apparel	1,608,225.68	321,722.13	482,401.58	80,410.00	2,492,759.39
5	Furniture & H.H. & Radio	6,130,987.43	1,226,198.10	1,839,289.27	306,549.49	9,503,024.29
6	Lumber, Bldg, Hardware	2,561,750.99	512,936.29	749,835.88	128,087.38	3,952,610.54
7	Automotive & Filling Stations	14,232,517.24	2,862,518.90	1,206,155.34	711,624.12	19,012,815.60
8	Drugs & Misc. Retail	5,561,131.97	1,633,976.94	1,662,716.48	278,055.66	9,135,881.05
9	Agriculture & All Others	4,582,416.77	990,095.92	1,296,225.77	229,118.08	7,097,856.54
10	Manufacturers	820,562.38	173,735.34	245,556.32	41,028.01	1,280,882.05
Totals		50,758,883.15	11,551,451.40	12,056,287.12	2,537,936.70	76,904,558.37

Year over Year variance

Categories		ST (State)	Δ%	MT (City Sales Tax)	Δ%	HMR (Home Rule)	Δ%	CST (County)	Δ%	TOTAL	% INC/DEC
1	General Merchandise	-241,175.46	-5.32%	-60,653.32	-5.34%	-68,812.39	-5.06%	-12,058.79	-5.32%	-382,699.96	-5.28%
2	Food	-96,614.35	-3.12%	5,247.97	0.45%	-28,983.92	-3.12%	-4,830.73	-3.12%	-125,181.03	-2.34%
3	Drinking and Eating Places	241,161.39	3.20%	50,616.88	3.32%	71,864.70	3.18%	12,057.80	3.20%	375,700.77	3.21%
4	Apparel	-74,508.50	-4.86%	-14,923.08	-4.86%	-22,531.21	-4.90%	-3,724.50	-4.86%	-115,687.29	-4.87%
5	Furniture & H.H. & Radio	-2,519,318.27	-69.75%	-504,057.38	-69.80%	-755,680.58	-69.74%	-125,966.18	-69.76%	-3,905,022.41	-69.76%
6	Lumber, Bldg, Hardware	176,121.50	6.43%	35,145.48	6.41%	58,336.72	7.22%	8,806.23	6.43%	278,409.93	6.58%
7	Automotive & Filling Stations	-2,765,880.79	-24.12%	-554,324.37	-24.02%	-9,036.67	-0.75%	-138,308.26	-24.12%	-3,467,550.09	-22.31%
8	Drugs & Misc. Retail	-54,978.17	-1.00%	5,219.33	0.32%	-15,138.60	-0.92%	-2,749.23	-1.00%	-67,646.67	-0.75%
9	Agriculture & All Others	-15,486.25	-0.34%	7,199.13	0.72%	-8,833.85	-0.69%	-772.82	-0.34%	-17,893.79	-0.25%
10	Manufacturers	127,800.51	13.48%	24,968.59	12.57%	38,950.74	13.69%	6,389.97	13.48%	198,109.81	13.39%
Totals		-5,222,878.39	-11.47%	-1,005,560.77	-9.54%	-739,865.06	-6.54%	-261,156.51	-11.47%	-7,229,460.73	-10.38%

General Fund Revenues vs Expenditures - Status Quo



Assumptions

FY15 Budget

Revenues do not include increased funding for Utility Tax but does include Amusement Tax estimates, all other revenues as proposed in City Manager's Budget.

Expenditures do not include funding for new staff or the City Revitalizing plan and \$1.0 million reduction to Worker's Compensation and includes \$4.7M in General Fund transfer for Capital Projects, \$1.2M Solid Waste transfer, \$4.4M for debt service and \$250K for Prairie Vista Golf

FY16 Status Quo:

Benefits include \$300K restored to employee health fund

Contractuals include \$1M restored to W/C - General liability

FY16 - FY19 Budgets

2% increase in revenues

3% in expenditures

FY15 - FY19 Status Quo

General Fund	FY 2014 Adopted Budget	FY15 Status Quo	FY16 Status Quo	FY17 Status Quo	FY18 Status Quo	FY19 Status Quo
<u>Revenues:</u>						
Taxes	68,054,732	69,415,827	70,804,143	72,220,226	73,664,631	75,137,923
Licenses	393,555	379,400	386,988	394,728	402,622	410,675
Permits	937,750	946,848	965,784	985,100	1,004,802	1,024,898
Intergov Revenue	414,351	319,220	325,604	332,116	338,759	345,534
Charges for Services	12,903,815	13,060,898	13,322,116	13,588,559	13,860,330	14,137,536
Fines & Forfeitures	928,048	1,007,600	1,027,752	1,048,307	1,069,273	1,090,659
Investment Income	61,450	121,300	123,726	126,201	128,725	131,299
Misc Revenue	1,354,207	1,082,878	1,104,536	1,126,626	1,149,159	1,172,142
Sales of Assets	2,500	6,000	6,120	6,242	6,367	6,495
Transfers In	1,900,384	1,872,927	1,910,385	1,948,593	1,987,565	2,027,316
Total Revenues:	86,950,792	88,212,897	89,977,155	91,776,698	93,612,232	95,484,477

Revenue increase per year	1,262,105	1,764,258	1,799,543	1,835,534	1,872,245
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<u>Expenditures (see reductions below):</u>						
Salaries	33,248,023	36,251,832	37,806,656	38,940,856	40,109,082	41,312,354
Benefits	9,724,750	10,976,192	12,160,435	12,583,527	13,357,235	14,185,103
Contractuals	10,867,975	11,852,483	12,852,483	13,109,532	13,371,723	13,639,157
Commodities	9,371,022	9,046,525	9,535,260	9,725,965	9,920,485	10,118,894
Capital Expenditures	989,351	0	0	0	0	0
Principal	1,258,059	2,060,117	2,696,840	3,083,869	2,943,903	3,325,242
Interest	149,939	233,568	266,851	287,968	278,875	251,855
Other Intergovernmental	8,739,444	10,467,324	11,790,575	13,245,239	14,431,386	15,209,091
Other Expenditures	3,267,073	3,686,017	4,124,769	4,465,118	4,642,123	5,165,460
Transfers Out	9,417,861	10,863,520	9,410,828	8,801,238	8,157,200	7,200,435
Total Expenditures:	87,033,497	95,437,578	100,644,697	104,243,312	107,212,012	110,407,591

Expenditure increase per year	8,404,081	5,207,119	3,598,616	2,968,700	3,195,579
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Variance: Overage/(Underage)	82,705	(7,224,681)	(10,667,542)	(12,466,614)	(13,599,780)	(14,923,115)
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Assumptions:

FY15 Status Quo:

Revenues do not include any estimates for Utility Taxes but Amusement Tax is included. All other revenue as estimated in City Manager's Proposed Budget.

Expenditures do not include any estimates for new staff or revitalization and contractuals are reduced by \$1M for Worker's Compensation/Liability

Transfers out include \$4.7M transfer from general fund for capital, \$1.2M Solid Waste transfer, \$4.4M for debt service and \$250K for Prairie Vista Golf

FY16 Status Quo:

Benefits include \$300K restored to employee health fund

Contractuals include \$1M restored to W/C - General liability

Proposed FY16 - FY19

Each year includes \$4.7M transfer from general fund for capital in the transfers out

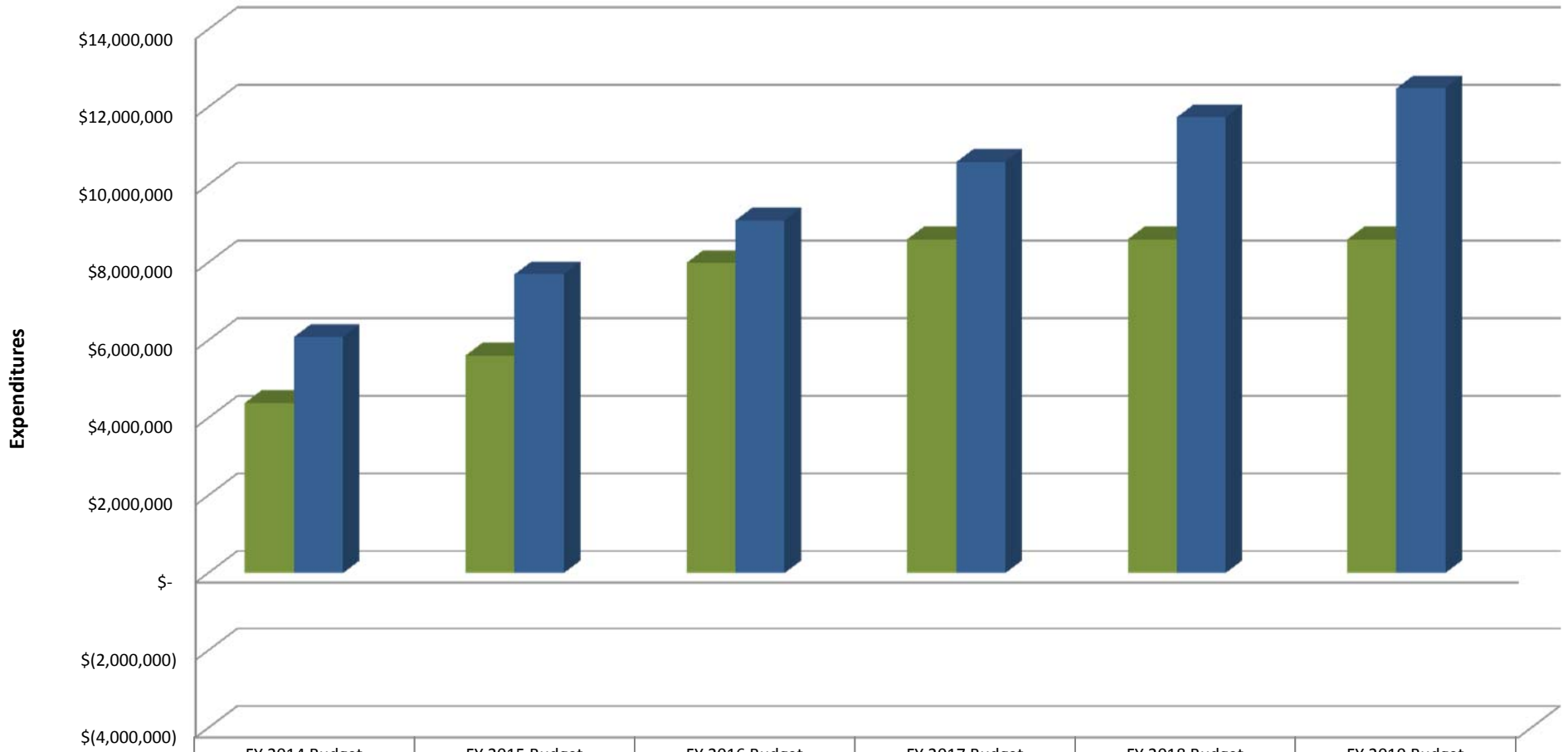
Proposed FY17 - FY19

All revenues are increased by 2%

Salaries are a 3% increase from FY17 - FY19

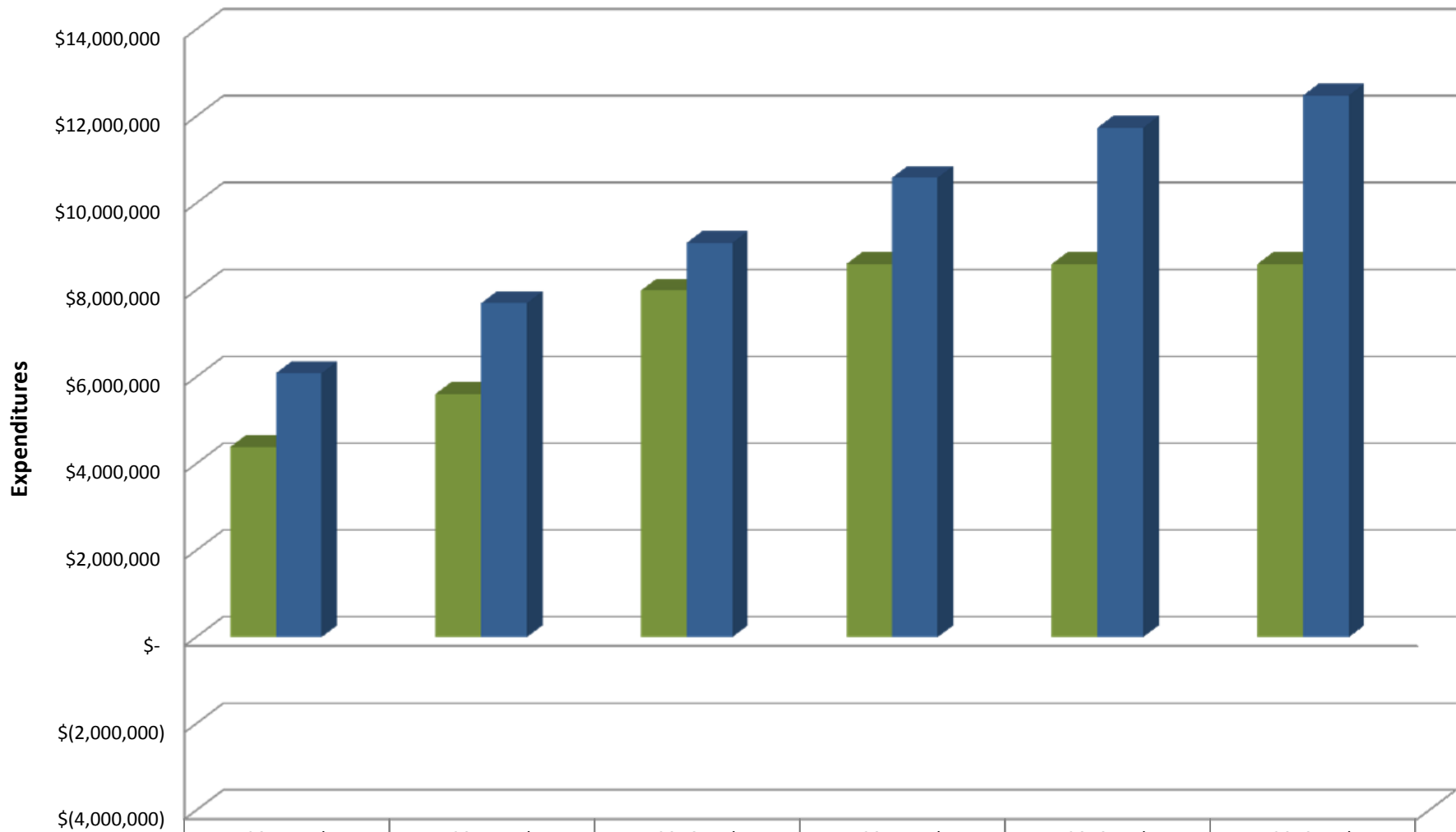
Utility Tax Revenue and Police & Fire Pension Expenses (Full Implementation)

Utility Tax Revenue vs Police & Fire Pension Funding



	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget
Utility Tax Revenues	\$4,391,294	\$5,616,371	\$7,995,377	\$8,604,292	\$8,604,292	\$8,604,292
Pension Expense	\$6,090,000	\$7,704,000	\$9,090,000	\$10,590,000	\$11,740,000	\$12,485,000
Difference	\$(1,698,706)	\$(2,087,629)	\$(1,094,623)	\$(1,985,708)	\$(3,135,708)	\$(3,880,708)

Utility Tax Revenue vs Police & Fire Pension Funding 2 Step Phase-In



	FY 2014 Budget	FY 2015 Budget	FY 2016 Budget	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget
Utility Tax Revenues	\$4,391,294	\$5,616,371	\$7,995,377	\$8,604,292	\$8,604,292	\$8,604,292
Pension Expense	\$6,090,000	\$7,704,000	\$9,090,000	\$10,590,000	\$11,740,000	\$12,485,000
Difference	\$(1,698,706)	\$(2,087,629)	\$(1,094,623)	\$(1,985,708)	\$(3,135,708)	\$(3,880,708)

Utility Tax Revenue Projections

As of 3-10-14

Utility Tax Rates by Component	City of Bloomington Current Utility Rates
Natural Gas*	2.50%
Electric** (Cents per Kilowatt)	.28 down to .13 cents
Telecommunications	3.50%
Water ^	2.50%

* Natural Gas is taxed on a different basis than Normal. Normal charges a flat rate for non-Nicor users and 3.8 cents per therm for all other users.

** Electricity Tax for both Bloomington and Normal is based on a sliding scale beginning with a high tax on lower usage and moving downwards as usage increases.

Full Phase-in to Statutory Limits

Utility Tax by Component	2014 Budget	FY2015 Budget	FY2016 Budget	FY2017 Budget	FY2018 Budget	FY 2019 Budget
Natural Gas*	\$ 563,461.00	\$986,056.75	\$1,126,922.00	\$1,126,922.00	\$1,126,922.00	\$1,126,922.00
Electric*** (Cents per Kilowatt)	\$ 1,647,833.00	\$3,466,336.75	\$3,631,655.27	\$3,631,655.27	\$3,631,655.27	\$3,631,655.27
Telecommunications	\$ 1,800,000.00	\$2,228,571.43	\$3,085,714.29	\$3,085,714.29	\$3,085,714.29	\$3,085,714.29
Water	\$ 380,000.00	\$760,000.00	\$760,000.00	\$760,000.00	\$760,000.00	\$760,000.00
	<u>\$ 4,391,294.00</u>	<u>\$7,440,964.93</u>	<u>\$8,604,291.56</u>	<u>\$8,604,291.56</u>	<u>\$8,604,291.56</u>	<u>\$8,604,291.56</u>
Cumulative Dollar Change		\$ 3,049,670.93	\$ 4,212,997.56	\$ -	\$ -	\$ -

Two Step Phase-in to Statutory Limits

Utility Tax by Component	2014 Budget	FY2015 Budget	FY2016 Budget	FY2017 Budget	FY2018 Budget	FY 2019 Budget
Natural Gas*	\$ 563,461.00	\$ 774,758.88	\$ 1,056,489.38	\$1,126,922.00	\$1,126,922.00	\$1,126,922.00
Electric*** (Cents per Kilowatt)	\$ 1,647,833.00	\$2,257,326.02	\$3,521,745.20	\$3,631,655.27	\$3,631,655.27	\$3,631,655.27
Telecommunications	\$ 1,800,000.00	\$2,014,285.71	\$2,657,142.86	\$3,085,714.29	\$3,085,714.29	\$3,085,714.29
Water (for water sellers)	\$ 380,000.00	\$570,000.00	\$760,000.00	\$760,000.00	\$760,000.00	\$760,000.00
	<u>\$ 4,391,294.00</u>	<u>\$5,616,370.61</u>	<u>\$7,995,377.44</u>	<u>\$8,604,291.56</u>	<u>\$8,604,291.56</u>	<u>\$8,604,291.56</u>
Cumulative Dollar Change		\$ 1,225,076.61	\$ 3,604,083.44	\$ 4,212,997.56	\$ -	\$ (0.00)
	<u>\$ 5,137,246.27</u>					

Utility Tax Increase Estimated Impact to Taxpayers

Residential

	Electric	Natural Gas	Telecom	Water	Total Monthly Utility Cost	Monthly Total Utility Tax	Monthly increase over current rate
Monthly Bill Amount	\$100.00	\$50.00	\$70.00	\$50.00	\$200.00	\$200.00	-
Current Utility Tax	\$2.86	\$1.29	\$2.45	\$1.25		\$7.85	-
Full Increase to Statutory Limits	\$6.28	\$2.58	\$4.20	\$2.50		\$15.56	\$7.71

** These are estimated tax increase projections the Proposed Budget includes with an increase to the full statutory limit.

Pension Expenditures and Increases - FY 2015 - FY 2019									
Property Tax Distribution	FY 2015	FY 2016	Difference	FY 2017	Difference	FY 2018	Difference	FY 2019	Difference
			FY 2016 vs. FY 2015		FY 2017 vs. FY 2016		FY 2018 vs. FY 2017		FY 2019 vs. FY 2018
Police Pension Fund	\$ 3,758,000.00	\$ 4,682,000.00	\$ 924,000.00	\$ 5,432,000.00	\$ 750,000.00	\$ 6,182,000.00	\$ 750,000.00	\$ 6,697,000.00	\$ 515,000.00
Fire Pension Fund	\$ 3,946,000.00	\$ 4,408,000.00	\$ 462,000.00	\$ 5,158,000.00	\$ 750,000.00	\$ 5,558,000.00	\$ 400,000.00	\$ 5,788,000.00	\$ 230,000.00
Police increase from prior year			\$ 924,000.00		\$ 750,000.00		\$ 750,000.00		\$ 515,000.00
Fire increase from prior year			\$ 462,000.00		\$ 750,000.00		\$ 400,000.00		\$ 230,000.00
Police % increase from prior year			24.59%		16.02%		13.81%		8.33%
Fire % increase from prior year			11.71%		17.01%		7.75%		4.14%
Total Increases in the Pension			\$ 1,386,000.00		\$ 1,500,000.00		\$ 1,150,000.00		\$ 745,000.00

Property Tax Distribution Changes to Fund Pension Increases - FY 2015 - FY 2019									
Property Tax Distribution	FY 2015	FY 2016	Difference	FY 2017	Difference	FY 2018	Difference	FY 2019	Difference
			FY 2016 vs. FY 2015		FY 2017 vs. FY 2016		FY 2018 vs. FY 2017		FY 2019 vs. FY 2018
Corporate	\$ 1,287,233.00	\$ 1,287,233.00	\$ -	\$ 938,882.00	\$ (348,351.00)	\$ -	\$ (938,882.00)	\$ -	\$ -
Fire	\$ 1,183,228.00	\$ 721,228.00	\$ (462,000.00)	\$ -	\$ (721,228.00)	\$ -	\$ -	\$ -	\$ -
Police	\$ 1,354,421.00	\$ 430,421.00	\$ (924,000.00)	\$ -	\$ (430,421.00)	\$ -	\$ -	\$ -	\$ -
Parks	\$ 1,001,415.00	\$ 1,001,415.00	\$ -	\$ 1,001,415.00	\$ -	\$ 790,297.00	\$ (211,118.00)	\$ 45,297.00	\$ (745,000.00)
IMRF	\$ 2,502,907.00	\$ 2,502,907.00	\$ -	\$ 2,502,907.00	\$ -	\$ 2,502,907.00	\$ -	\$ 2,502,907.00	\$ -
FICA	\$ 1,459,009.00	\$ 1,459,009.00	\$ -	\$ 1,459,009.00	\$ -	\$ 1,459,009.00	\$ -	\$ 1,459,009.00	\$ -
Police Pension	\$ 3,758,000.00	\$ 4,682,000.00	\$ 924,000.00	\$ 5,432,000.00	\$ 750,000.00	\$ 6,182,000.00	\$ 750,000.00	\$ 6,697,000.00	\$ 515,000.00
Fire Pension	\$ 3,946,000.00	\$ 4,408,000.00	\$ 462,000.00	\$ 5,158,000.00	\$ 750,000.00	\$ 5,558,000.00	\$ 400,000.00	\$ 5,788,000.00	\$ 230,000.00
Total Revenues Transferred to Pension			\$ 1,386,000.00		\$ 1,500,000.00		\$ 1,150,000.00		\$ 745,000.00
Levy Total:	\$ 23,219,066.00	\$ 23,332,734.00	\$ 1,499,668.00	\$ 23,449,243.00	\$ 1,616,509.00	\$ 23,568,665.00	\$ 1,269,422.00	\$ 23,691,073.00	\$ 867,408.00

Budget Balancing Model A

General Fund Revenues as Proposed	93,825,309
Utility Tax	0
Amusement Tax	-
Add Other Revenues	0
Revised Revenue Projections	(1,850,000)
Revenue Remaining	91,975,309

General Fund Expenditures	93,825,309
New Staff (Salary & Benefits)	0
Revitalizing the City Plan	0
Street Resurfacing	0
Staff/Revitalization	0
	0
Over /(Gap to Fill)	(1,850,000)
Expenditures as Adjusted	91,975,309

Assumptions:

1 Utility Tax and Amusement Tax as proposed; other revenue revised down.

Budget Balancing Model B

General Fund Revenues as Proposed	93,825,309
Utility Tax	0
Amusement Tax Remains	-
Add Other Revenues	0
Revised Revenue Projections	(1,850,000)
Revenue Remaining	91,975,309

General Fund Expenditures	93,825,309
New Staff (Salary & Benefits)	(1,627,479)
Revitalizing the City Plan	(700,000)
Street Resurfacing	0
Staff/Revitalization	0
	(2,327,479)
Over /(Gap to Fill)	477,479
Expenditures as Adjusted	91,975,309

Assumptions:

- 1 Utility Tax and Amusement Tax as proposed ; other revenue revised down.
- 2 Elimination of funding for all new positions and Revitalizing the City Plan.

Budget Balancing Model C

General Fund Revenues as Proposed	93,825,309
Utility Tax	(1,800,000)
Amusement Tax Remains	-
Add Other Revenues	0
Revised Revenue Projections	(1,850,000)
Revenue Remaining	90,175,309

General Fund Expenditures	93,825,309
New Staff (Salary & Benefits)	(1,627,479)
Revitalizing the City Plan	(700,000)
Street Resurfacing	0
Staff/Revitalization	0
	(2,327,479)
Over /(Gap to Fill)	(1,322,521)
Expenditures as Adjusted	90,175,309

Assumptions:

- 1 Utility Tax Phased; Amusement Tax as proposed and other revenues revised down.
- 2 Elimination of funding for all new positions and Revitalizing the City Plan.

Budget Balancing Model D

General Fund Revenues as Proposed	93,825,309
Utility Tax	(3,000,000)
Amusement Tax Remains	-
Add Other Revenues	0
Revised Revenue Projections	(1,850,000)
Revenue Remaining	88,975,309

General Fund Expenditures	93,825,309
New Staff (Salary & Benefits)	(1,627,479)
Revitalizing the City Plan	(700,000)
Street Resurfacing	0
Staff/Revitalization	0
	(2,327,479)
Over /(Gap to Fill)	(2,522,521)
Expenditures as Adjusted	88,975,309

Assumptions:

- 1 Utility Tax removed; Amusement Tax as proposed and other revenues revised down.
- 2 Elimination of funding for all new positions and Revitalizing the City Plan.

Budget Balancing Model E

General Fund Revenues as Proposed	93,825,309
Utility Tax	(3,000,000)
Amusement Tax Remains	(1,000,000)
Add Other Revenues	0
Revised Revenue Projections	(1,850,000)
Revenue Remaining	87,975,309

General Fund Expenditures	93,825,309
New Staff (Salary & Benefits)	(1,627,479)
Revitalizing the City Plan	(700,000)
Street Resurfacing	0
Staff/Revitalization	0
	(2,327,479)
Over /(Gap to Fill)	(3,522,521)
Expenditures as Adjusted	87,975,309

Assumptions:

- 1 Utility Tax and Amusement Tax removed; other revenues revised down.
- 2 Elimination of funding for all new positions and Revitalizing the City Plan.

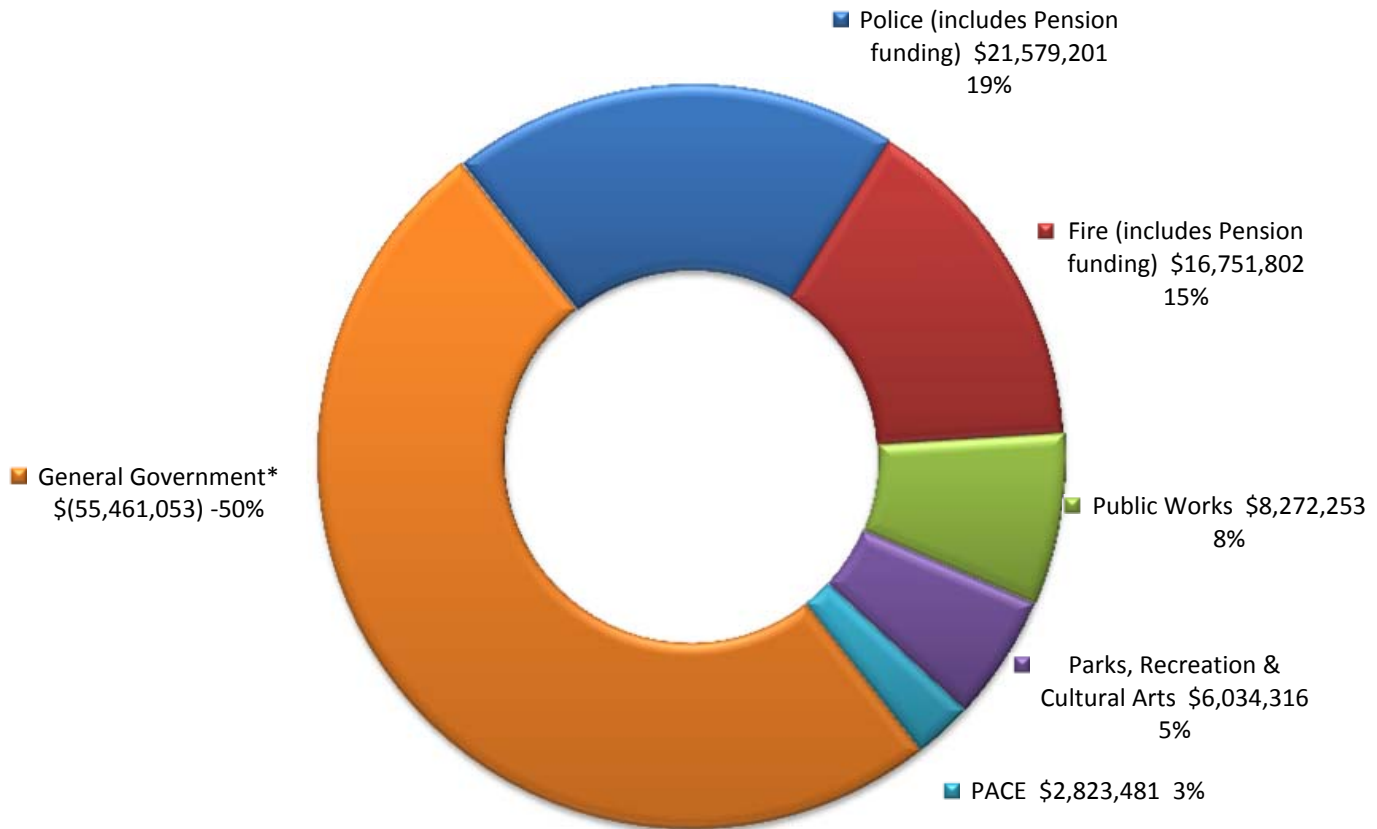
General Fund Proposed New Positions & Revitalizing the City Organization Plan

Positions	# of Positions	Salary & Benefits
Administration		
Assistant City Manager	1	\$ 150,000
Administrative Services Director	1	\$ 150,000
Revitalizing the City Organization Plan		\$ 200,000
HR & IS		\$ 500,000
Administration Total:	2	\$ 1,000,000
Legal		
Assistant Corporation Counsel	1	\$ 122,221
Paralegal	1	\$ 67,906
Legal Total:	2	\$ 190,127
Finance		
Senior Buyer	1	\$ 94,430
Finance Total:	1	\$ 94,430
Parks- Recreation & Cultural Arts		
Assistant Parks Director	1	\$ 140,124
Horticulturist	1	\$ 73,825
Box Office Assistant	1	\$ 61,069
Utility Worker - BCPA	1	\$ 70,294
Assistant Greenskeeper (The Den)	1	\$ 52,953
Parks Total:	5	\$ 398,265
Police		
Assistant Police Chief	1	\$ 164,716
Support Staff V	1	\$ 53,419
Police Total:	2	\$ 218,135
Fire		
Firefighter/Paramedics	3	\$ 271,450
Fire Total:	3	\$ 271,450
Public Safety Total:	5	\$ 616,400
Public Works		
Assistant Fleet Superintendent	1	\$ 94,430
Public Works Total:	1	\$ 94,430
PACE		
Inspector II	1	\$ 60,643
PACE Total:	1	\$ 60,643
TOTALS:	17	\$ 2,327,479

General Fund Departments - Net Impact
Proposed FY 2015 Budget

Functions	FY15 Proposed Revenues	FY15 Proposed Expenditures	Impact to FY15 Proposed Budget
Police (includes Pension funding)	\$ (1,101,115)	\$ 22,680,316	\$ 21,579,201
Fire (includes Pension funding)	\$ (5,076,104)	\$ 21,827,906	\$ 16,751,802
Public Works	\$ (3,478,223)	\$ 11,750,476	\$ 8,272,253
Parks, Recreation & Cultural Arts	\$ (5,622,771)	\$ 11,657,087	\$ 6,034,316
PACE	\$ (1,940,726)	\$ 4,764,207	\$ 2,823,481
General Government*	\$ (76,606,370)	\$ 21,145,317	\$ (55,461,053)
	\$ (93,825,309)	\$ 93,825,309	\$ -

Net Impact to FY15 Proposed Budget



General Fund Departments - Net Impact
Proposed FY 2015 Budget

Departments	FY15 Proposed Revenues	FY15 Proposed Expenditures	Impact to FY15 Proposed Budget
Administration	\$ -	\$ 1,357,449	\$ 1,357,449
City Clerk	\$ (11,402)	\$ 355,999	\$ 344,597
Human Resources	\$ (16,500)	\$ 1,342,887	\$ 1,326,387
Finance	\$ (9,382)	\$ 1,454,428	\$ 1,445,046
Information Services	\$ (165,000)	\$ 2,555,556	\$ 2,390,556
Legal	\$ (10,200)	\$ 961,428	\$ 951,228
Parks Administration	\$ (85,930)	\$ 564,009	\$ 478,079
Parks Maintenance	\$ (105,000)	\$ 3,812,155	\$ 3,707,155
Recreation	\$ (356,983)	\$ 1,099,197	\$ 742,214
Aquatics	\$ (114,199)	\$ 313,014	\$ 198,815
Miller Park Zoo	\$ (659,030)	\$ 1,297,236	\$ 638,206
Pepsi Ice Center	\$ (906,478)	\$ 863,915	\$ (42,563)
SOAR	\$ (255,221)	\$ 304,355	\$ 49,134
BCPA	\$ (3,139,930)	\$ 3,403,206	\$ 263,276
Police Administration	\$ (1,101,115)	\$ 17,464,751	\$ 16,363,636
Communications	\$ -	\$ 1,904,443	\$ 1,904,443
Fire	\$ (5,076,104)	\$ 17,876,906	\$ 12,800,802
Building Safety	\$ (1,140,200)	\$ 1,153,666	\$ 13,466
Planning	\$ (4,000)	\$ 454,065	\$ 450,065
Code Enforcement	\$ (256,587)	\$ 979,547	\$ 722,960
Facilities Maintenance	\$ -	\$ 707,795	\$ 707,795
Government Center	\$ -	\$ 803,385	\$ 803,385
Parking Operations	\$ (539,939)	\$ 665,749	\$ 125,810
Public Works Administration	\$ -	\$ 426,836	\$ 426,836
Street Maintenance	\$ (494,744)	\$ 3,561,899	\$ 3,067,154
Snow & Ice Removal	\$ (5,000)	\$ 1,008,078	\$ 1,003,078
Engineering Administration	\$ (230,803)	\$ 3,256,485	\$ 3,025,682
Fleet Management	\$ (2,747,676)	\$ 3,497,178	\$ 749,501
Economic Development	\$ (87,500)	\$ 2,519,605	\$ 2,432,105
All Other Departments	\$ (76,306,385)	\$ 17,860,088	\$ (58,446,297)
	\$ (93,825,309)	\$ 93,825,309	\$ -

NOTES:

Fire budget includes \$1M in bad debt & \$1.6M in insurance write-off

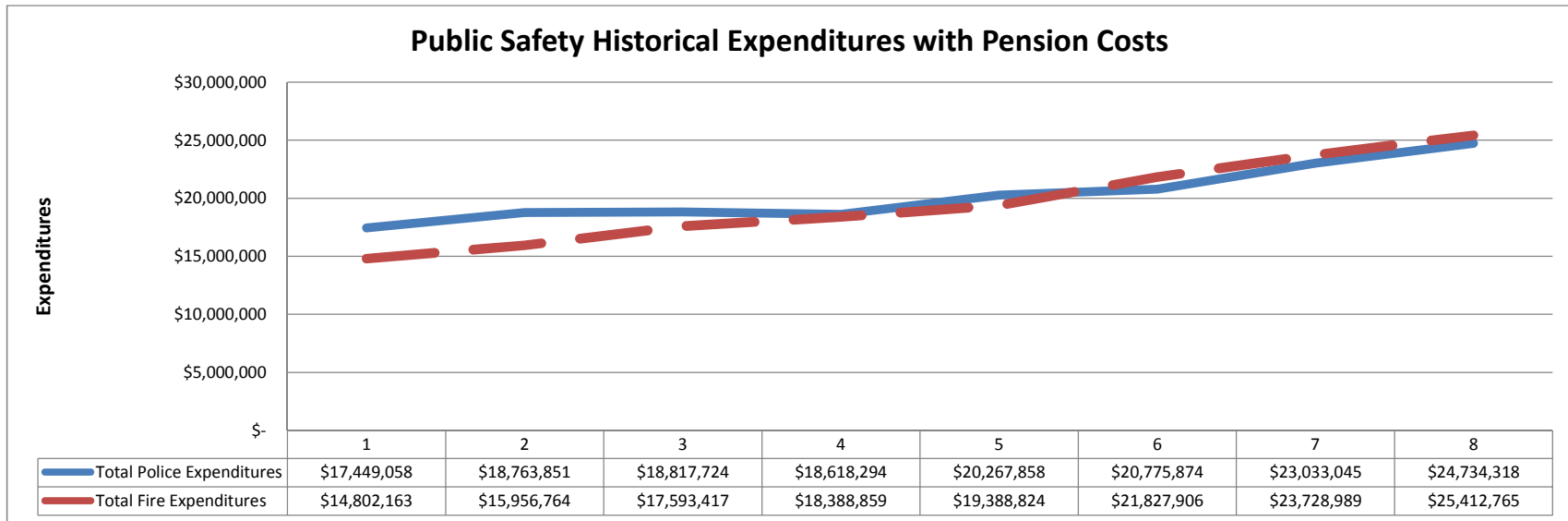
BCPA budget includes debt service payment.

Other Departments include: Non-Departmental, General Fund Transfers, Sister City, Contingency, Public Transportation, Police & Fire Pensions

Public Safety Historical Actual Revenues & Expenditures

Police	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014 Projected	FY 2015 Proposed	FY 2016	FY 2017
Police Revenues:	\$ 1,226,885	\$ 1,344,341	\$ 1,122,464	\$ 1,282,424	\$ 1,219,152	\$ 1,101,115	\$ 1,122,980	\$ 1,129,786
Police Operating Expenditures:	\$ 14,320,700	\$ 14,895,912	\$ 14,705,955	\$ 15,307,172	\$ 17,084,061	\$ 17,464,751	\$ 18,346,045	\$ 19,297,318
Police Pension Expenditures	\$ 3,128,358	\$ 3,867,939	\$ 4,111,770	\$ 3,311,122	\$ 3,183,797	\$ 3,311,122	\$ 4,687,000	\$ 5,437,000
Total Police Expenditures	\$ 17,449,058	\$ 18,763,851	\$ 18,817,724	\$ 18,618,294	\$ 20,267,858	\$ 20,775,874	\$ 23,033,045	\$ 24,734,318

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014 Projected	FY 2015 Proposed	FY 2016	FY 2017
Fire Revenues:	\$ 3,715,457	\$ 3,894,524	\$ 4,176,937	\$ 4,410,721	\$ 4,681,447	\$ 5,076,104	\$ 5,227,078	\$ 5,382,580
Fire Operating Expenditures:	\$ 12,437,264	\$ 12,815,923	\$ 14,132,826	\$ 15,273,005	\$ 16,478,016	\$ 17,876,906	\$ 19,315,989	\$ 20,249,765
Fire Pension Expenditures	\$ 2,364,899	\$ 3,140,841	\$ 3,460,591	\$ 3,115,854	\$ 2,910,808	\$ 3,951,000	\$ 4,413,000	\$ 5,163,000
Total Fire Expenditures	\$ 14,802,163	\$ 15,956,764	\$ 17,593,417	\$ 18,388,859	\$ 19,388,824	\$ 21,827,906	\$ 23,728,989	\$ 25,412,765



Public Safety Historical Actual Expenditures

POLICE DEPARTMENT	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014 Projected	FY 2015 Proposed	FY 2016	FY 2017
Police Revenues:	\$ 1,226,885	\$ 1,344,341	\$ 1,122,464	\$ 1,282,424	\$ 1,219,152	\$ 1,101,115	\$ 1,122,980	\$ 1,129,786

Police Expenditures

(61) Salaries	\$ 10,351,733	\$ 10,249,882	\$ 10,082,308	\$ 10,459,984	\$ 11,880,610	\$ 12,256,909	\$ 12,673,935	\$ 13,464,204
(62) Benefits	\$ 1,868,653	\$ 1,714,768	\$ 2,062,748	\$ 2,368,128	\$ 2,571,313	\$ 2,664,188	\$ 2,876,963	\$ 2,923,721
(70) Contractuals	\$ 1,311,577	\$ 1,456,548	\$ 1,676,238	\$ 1,497,689	\$ 1,432,289	\$ 1,791,434	\$ 1,822,831	\$ 1,871,894
(71) Commodities	\$ 452,723	\$ 345,836	\$ 493,890	\$ 586,757	\$ 797,620	\$ 541,444	\$ 677,819	\$ 690,499
(72) Capital Expenditures	\$ 127,634	\$ 992,090	\$ 224,536	\$ 157,830	\$ 189,166	\$ -	\$ -	\$ -
(73) Principal Expenditures	\$ -	\$ -	\$ 25,614	\$ 75,342	\$ 75,448	\$ 82,850	\$ 198,605	\$ 246,374
(74) Interest Expenditures	\$ -	\$ -	\$ 3,591	\$ 5,966	\$ 5,861	\$ 4,701	\$ 13,492	\$ 15,753
(75) Other Intergovernmental Expenditures	\$ 160,287	\$ 80,801	\$ 50,777	\$ 3,816	\$ -	\$ -	\$ -	\$ -
(79) Other Expenditures	\$ 48,093	\$ 55,988	\$ 77,373	\$ 151,660	\$ 131,755	\$ 123,225	\$ 82,400	\$ 84,872
(89) Transfers Out	\$ -	\$ -	\$ 8,880	\$ -	\$ -	\$ -	\$ -	\$ -
Police Total Expenditures:	\$ 14,320,700	\$ 14,895,912	\$ 14,705,955	\$ 15,307,172	\$ 17,084,061	\$ 17,464,751	\$ 18,346,045	\$ 19,297,318
Police Pension	\$ 3,128,358	\$ 3,867,939	\$ 4,111,770	\$ 3,311,122	\$ 3,183,797	\$ 3,311,122	\$ 4,687,000	\$ 5,437,000

FIRE DEPARTMENT	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014 Projected	FY 2015 Proposed	FY 2016	FY 2017
Fire Revenues:	\$ 3,715,457	\$ 3,894,524	\$ 4,176,937	\$ 4,410,721	\$ 4,681,447	\$ 5,076,104	\$ 5,227,078	\$ 5,382,580

Fire Expenditures

(61) Salaries	\$ 7,879,142	\$ 7,777,000	\$ 8,824,228	\$ 8,839,342	\$ 9,935,512	\$ 10,061,344	\$ 10,527,617	\$ 10,857,617
(62) Benefits	\$ 1,120,070	\$ 1,160,483	\$ 1,304,652	\$ 1,357,547	\$ 1,389,356	\$ 1,835,651	\$ 1,989,385	\$ 2,067,695
(70) Contractuals	\$ 1,163,307	\$ 1,272,604	\$ 1,014,705	\$ 1,292,130	\$ 1,362,260	\$ 1,490,316	\$ 1,582,944	\$ 1,649,955
(71) Commodities	\$ 416,707	\$ 423,071	\$ 519,161	\$ 493,982	\$ 530,279	\$ 688,476	\$ 634,460	\$ 654,804
(72) Capital Expenditures	\$ 40,457	\$ 29,201	\$ 126,920	\$ 489,233	\$ 97,664	\$ -	\$ -	\$ -
(73) Principal Expenditures	\$ -	\$ -	\$ 119,972	\$ 434,315	\$ 524,561	\$ 868,203	\$ 1,094,826	\$ 1,202,796
(74) Interest Expenditures	\$ -	\$ -	\$ 16,819	\$ 31,299	\$ 43,208	\$ 86,750	\$ 109,195	\$ 134,959
(75) Other Intergovernmental Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(79) Other Expenditures	\$ 1,817,581	\$ 2,153,565	\$ 2,206,369	\$ 2,335,157	\$ 2,595,177	\$ 2,846,166	\$ 3,377,562	\$ 3,681,939
(89) Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Total Expenditures:	\$ 12,437,264	\$ 12,815,923	\$ 14,132,826	\$ 15,273,005	\$ 16,478,016	\$ 17,876,906	\$ 19,315,989	\$ 20,249,765
Fire Pension	\$ 2,364,899	\$ 3,140,841	\$ 3,460,591	\$ 3,115,854	\$ 2,910,808	\$ 3,951,000	\$ 4,413,000	\$ 5,163,000

General Fund FY 2015 Proposed Capital Expenditures

Departments	Capital Projects Transfer	Capital Equipment - Debt Service
Administration	\$ -	\$ 5,784
City Clerk	\$ -	\$ -
Human Resources	\$ -	\$ -
Finance	\$ -	\$ -
Information Services		\$ 106,043
Legal		\$ -
Parks Administration		\$ -
Parks Maintenance	\$ 130,500	\$ 68,446
Recreation		\$ -
Aquatics		\$ -
Miller Park Zoo	\$ 150,000	\$ 9,968
Pepsi Ice Center		\$ -
SOAR		\$ -
BCPA	\$ 53,500	\$ 15,424
Police Administration	\$ 60,000	\$ 41,732
Communications		\$ 103,263
Fire	\$ 285,000	\$ 301,782
Building Safety		\$ -
Planning		\$ -
Code Enforcement		\$ -
Facilities Maintenance	\$ 226,250	\$ 4,530
Parking Operations	\$ 250,000	\$ 4,224
Public Works Administration		\$ -
Street Maintenance		\$ 13,496
Snow & Ice Removal		\$ -
Engineering Administration	\$ 364,000	\$ 8,592
Fleet Management		\$ 1,832
Economic Development		\$ -
	\$ 1,519,250	\$ 685,116

includes use of \$123,000
in fund balance

FY 2015 Proposed Budget Additions By Function

Function	New Positions	Capital Equipment	Capital Projects	Function Total	% of Total
Fire	\$ 271,450	\$ 2,245,930	\$ 285,000	\$ 2,802,380	36.4%
Parks	\$ 398,265	\$ 486,700	\$ 594,000	\$ 1,478,965	19.2%
Administration	\$ 584,557	\$ 580,000	\$ 226,250	\$ 1,390,807	18.1%
Police	\$ 218,135	\$ 752,027	\$ 60,000	\$ 1,030,162	13.4%
Public Works	\$ 94,430	\$ 124,062	\$ 414,000	\$ 632,492	8.2%
PACE	\$ 60,643	\$ 45,403	\$ 250,000	\$ 356,046	4.6%
TOTALS:	\$ 1,627,480	\$ 4,234,122	\$ 1,829,250	\$ 7,690,852	