



Photo by Brad McCollum

FISCAL YEAR 2015

# BUDGET IN BRIEF



CITY OF  
*Bloomington*  
ILLINOIS

Jewel of Midwest Cities

## On the Cover

In FY 2013, as directed by City Council through the Action Agenda Plan, the City began to investigate the status of its pension obligations and funding levels. The City has three main pension plans: the Illinois Municipal Retirement Fund (IMRF) and the Police and Fire pension funds. During its investigation, the City determined that the IMRF, the City's largest pension fund representing 1,045 members, was 82% funded while the Police and Fire pension funds, each with about 200 members, were falling behind with 50-60% funding.

Additionally, recent State of Illinois legislation now requires Police and Fire pensions to be funded at 90% by FY 2040. To achieve this goal, the State recommended to municipalities a minimum annual contribution. However, in analyzing this legislation it became evident that the contribution recommendations were small in the early years of the State's plan and then increased substantially in the last several years of the plan, a practice determined by the City to be an unsustainable one that would cause an inequitable tax burden on future generations.

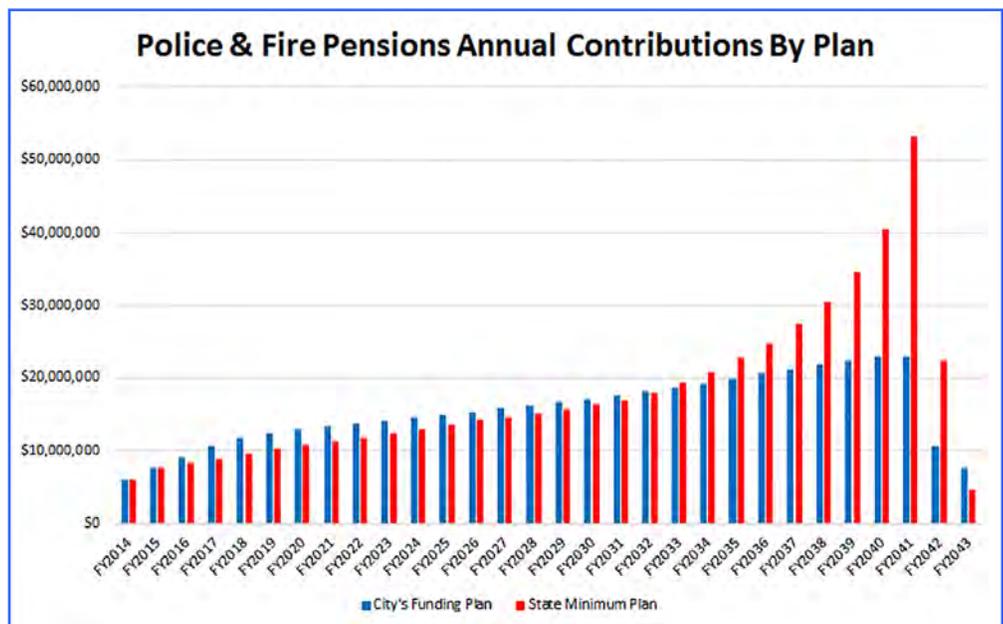
In response to this finding, the Finance department worked with City Council, Police and Fire pension boards, its independent actuary, the Administration and Finance Committee and the public to develop a pension funding policy. The resulting ordinance represents a culmination of the input and analysis obtained throughout that 15 months of collaborative work.

The adoption by City Council of the Police and Fire Pension Funding Ordinance in late 2013 resulted in an approximate \$1.6 million increase in pension contributions in FY 2015 and subsequent increases on average of \$1.2 million for the next four years.

**The benefits of this funding plan are major**, resulting in full funding for the City's Police and Fire pension plans as well as providing nearly \$70 million in savings over time versus the State's recommended minimum annual contribution, as displayed in the graph to the right.

When approaching the FY 2015 budget, City Council was faced with many difficult decisions in order to fund the City's increased pension obligations. Council evaluated many options including cuts to programs and

services but found significant reductions were not in the best interest of the community. Ultimately, modest cuts were balanced with the adoption of a utility tax increase on electric, natural gas, water and telecommunication usage. While this was a difficult decision for City Council to make, the proceeds from the utility tax will help in part to meet the needs of the new Police and Fire Pension Funding Policy, producing long-term, substantial savings for the community over time.





The Bloomington City Council adopted its fiscal year 2015 budget on April 21, 2014. The budget is the City’s business plan to reflect the community’s priorities and values through funding the services, programs, and projects that maintain the quality of life in Bloomington. The City’s total budget of \$180.4 million funds essential services through the enactment of key one-time initiatives and critical utility infrastructure repair and upgrade projects.

The FY 2015 budget is the sixth annual spending plan developed during the worst economic downturn since the Great Depression. During periods of slow growth, minimal development activity, and high unemployment, there is still a demand for consistent, reliable, and quality local government services. However, like many cities who have dealt with these conditions, we face a persistent challenge of continual operations in an environment where the growth of expenditures outpaces the growth in revenues. A continuous review of our baseline services and the realignment of resources to fund the needs and priorities of the community at the appropriate level will be an ongoing necessity of staff, city administration, elected officials, and you, the citizens.

As we look toward the challenges ahead, the City’s budget and finance teams will monitor the fluctuating conditions so the quality of life our residents expect can be sustained in a timely and financially prudent manner for the City of Bloomington for the next one hundred years.

This Budget in Brief document presents summary information which you can find in greater detail in the FY 2015 Adopted Budget document. Within these pages you will find high-level information in regards to City revenues and expenditures, departmental budget information, and capital improvement projects. The full budget document can be viewed online at [www.cityblm.org](http://www.cityblm.org) or you can request to pick up a CD through the City’s Finance Department at 434-2233.

We hope all stakeholders find this document informative. On behalf of the City Council and staff team, I look forward to implementing your financial plan this fiscal year.

Sincerely,

David A. Hales  
City Manager

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## The City of Bloomington at a Glance

The City of Bloomington is located in the heart of Central Illinois, approximately 125 miles southwest of Chicago, 155 miles northeast of St. Louis, and 64 miles northeast of Springfield, the State Capital. Bloomington is the County Seat of McLean County, the largest county in Illinois (approximately 762,240 acres). Bloomington (pop. 76,610-2010 Census) is a twin city with the Town of Normal (pop. 52,497- 2010 Census). Interstates 39, 55, and 74 converge in Bloomington-Normal, as well as US Route 51 and State Route 9.

The Twin Cities are serviced by two major railroad lines and Amtrak, as well as air transportation at the Central Illinois Regional Airport. This airport has been recognized as one of the fastest growing airports in the country, which serves commuter, corporate, and private aircraft.

Bloomington is located in one of the utmost productive agricultural areas in the nation; however, the economy is diverse and well-balanced. In addition to major manufacturers and industries there are two universities, two colleges, two hospitals, a convention center, a coliseum, a recreational ice center, one indoor mall, one outdoor mall, and multiple financial institutions located within Bloomington-Normal.

The City of Bloomington is organized and operates under a council/manager form of government. The nine Alderman on the council are elected by their nine respective wards and the Mayor is elected at-large. Collectively, the council serves in a leadership capacity such as, provides policy direction responsive to citizens' needs and wishes, approves the allocation of City resources, and appoints a City Manager.

The City Manager serves the Mayor, City Council, and the community. This position offers the benefits of training and experience in the administration of local government projects and programs on behalf of the governing body. The Manager prepares a budget for consideration by the Mayor and Council; recruits, hires, and supervises the City staff; serves as the chief adviser to the Mayor and Council; and carries out policies adopted by the City Council. The Mayor, City Council, and citizens rely on the City Manager to provide complete and objective information, pros and cons of alternatives, and long-term consequences.



## City Services

The City of Bloomington is a full service city which provides Police, Fire & EMS, Public Works, Planning & Code Enforcement, Parks, Recreation & Cultural Arts, Library, and Water services to all residents. The City is comprised of 13 unique departments, which work collectively to accomplish the goals established by the City Council and citizens. City departments include: Office of the City Manager, Parks, Recreation & Cultural Arts, Planning & Code Enforcement (PACE), Information Services (IS), Clerk, Legal, Human Resources, Finance, Public Works, Fire, Police, Water, and Library. The Library is a semi-autonomous governing board comprised of appointed officials recommended by the Mayor and approved by City Council.

## Mission Statement

The Mission of the City of Bloomington is to be financially responsible providing quality, basic municipal services at the best value. The city engages residents and partners with others for community benefit.

## Strategic Plan

The City's Strategic Plan was formally presented and unanimously adopted by the City Council on January 25, 2010. The City's Strategic Plan comprises 6 goals which serve as a guide toward the allocation of City resources: 1) Financially Sound City Providing Quality Basic Services 2) Upgrade City Infrastructure and Facilities 3) Strong neighborhoods 4) Grow the Local Economy 5) Great Place to Live—Livable, Sustainable City 6) Prosperous Downtown.

## Demographics

<b>Bloomington Population Facts</b>		<b>Cost of Living</b>	
Population (2013):	77,733	Median Household Income (2013):	\$ 86,800
Median Age (2013):	32.3	Average Home Sales (2013):	\$ 173,539

### **Top Ten Employers in Bloomington**

<b>Employer</b>	<b>Employees</b>	<b>Percentage of Total City Employment</b>
State Farm Insurance Company	14,765	18.99%
Country Financial	1,949	2.51%
Tek Systems	1,131	1.45%
OSF St. Joseph Medical Center	1,012	1.30%
McLean County Government	812	1.04%
City of Bloomington	765	0.98%
Afni, Inc	705	0.91%
School District #87	703	0.90%
Illinois Wesleyan University	471	0.61%
Nestle USA	450	0.58%

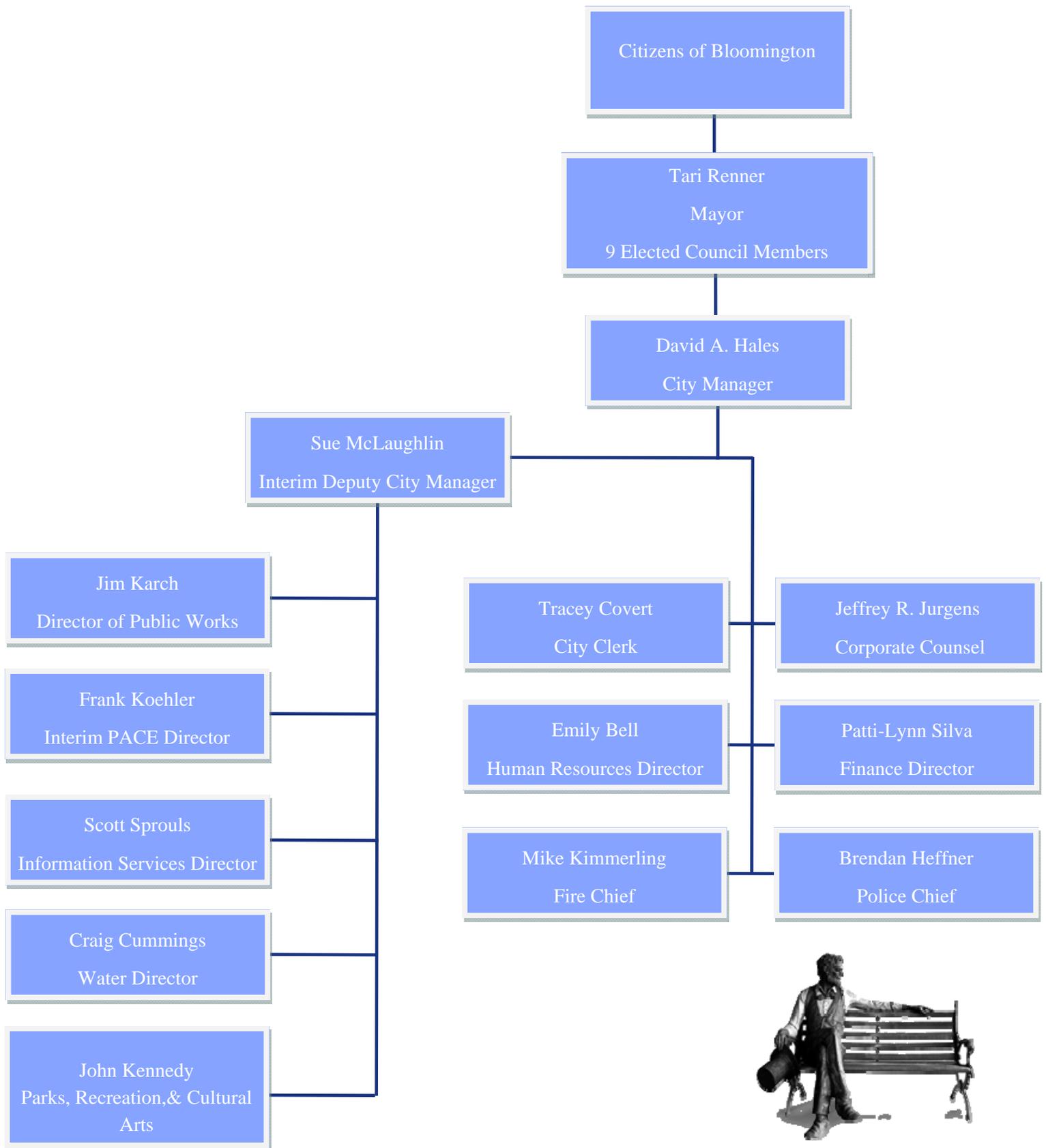


# The Budget Process

The City of Bloomington adopts a legally binding annual budget in accordance with Chapter 65 of the Illinois Compiled Statutes. The City's Fiscal Year runs from May 1st to April 30th. The City's budget serves as a roadmap for the fiscal year's expenditures and reflects the goals and priorities of the City's elected officials. The budget is formulated with the aid, support and input of the citizens of Bloomington, City staff, and various boards and committees. The City's budget process begins in August with the formation of a budget calendar and ends in April with the final budget adoption by the City Council. Formulation of the budget is a critical and difficult process that involves analyzing citizen input and data, projecting available revenue sources, identifying priorities, allocating resources and expenditures, reviewing City performance data, negotiating and anticipating department budgets and establishing the fees, charges and taxes necessary to provide adequate levels of services to the citizens of Bloomington.



# Organizational Chart



# City Council

City of Bloomington Mayor and Council Members Elected to Four Year Terms



**Mayor Tari Renner**  
(2013—2017)



**Ward 1—Kevin Lower**  
(2013—2017)



**Ward 2—David Sage**  
(2011—2015)



**Ward 3—Mboka Mwilambwe**  
(2013—2017)



**Ward 4—Judy Stearns**  
(2011—2015)



**Ward 5—Joni Painter**  
(2014—2017)



**Ward 6—Karen Schmidt**  
(2011—2015)



**Ward 7—Scott Black**  
(2013—2017)



**Ward 8—Rob Fazzini**  
(2011—2015)

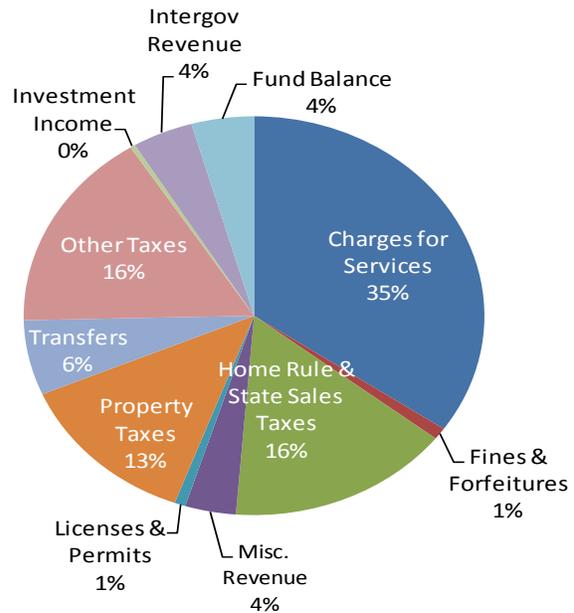


**Ward 9—Jim Fruin**  
(2013—2017)

# Where the Money Comes From

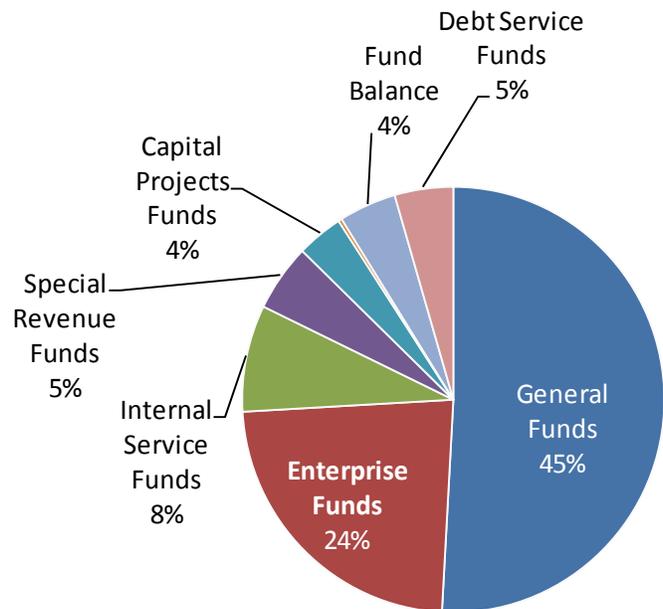
## Revenues Combined by Source

Charges for Services	\$62,447,478
Home Rule & State Sales	
Taxes	\$28,347,821
Property Taxes	\$23,369,066
Miscellaneous Revenue	\$6,450,608
Intergovernmental Revenue	\$7,690,450
Other Taxes	\$29,504,420
Transfers	\$10,987,739
Fund Balance	\$7,921,747
Fines & Forfeitures	\$1,689,862
Investment Income	\$632,505
Licenses & Permits	\$1,384,698
<b>Total</b>	<b>\$180,426,393</b>

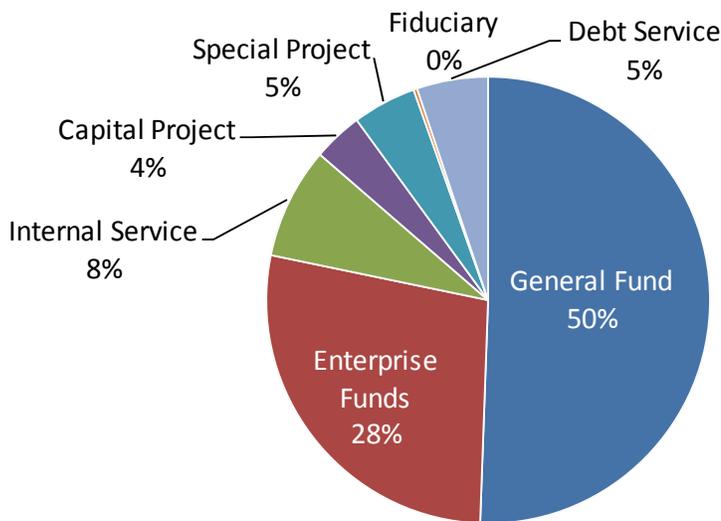
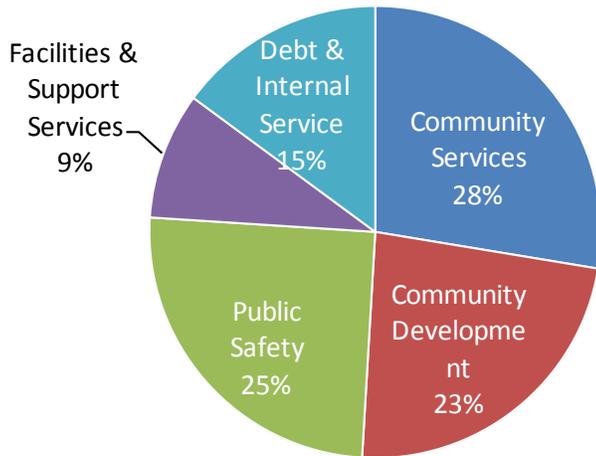


## Revenues by Fund Type

General Funds	\$91,769,928
Enterprise Funds	\$41,921,555
Internal Service Funds	\$14,624,652
Special Revenue Funds	\$9,218,445
Capital Projects Funds	\$6,381,950
Fiduciary Funds	\$501,000
Fund Balance	\$7,921,747
Debt Service Funds	\$8,087,116
<b>Total</b>	<b>\$180,426,393</b>



# Where the Money Goes



## Expenditures of All Funds Combined by Category

\$91,244,899	General Fund
\$49,930,662	Enterprise Funds
\$14,591,436	Internal Service
\$6,514,950	Capital Project
\$8,331,061	Special Project
\$486,432	Fiduciary
\$9,326,953	Debt Service
<b>\$180,426,393</b>	<b>Total</b>

## Expenditures by Service Area

\$21,996,643	Fire
\$23,273,779	Police
<b>\$45,270,422</b>	<b>Public Safety</b>
\$574,029	Public Transportation
\$1,004,380	Other <sup>1</sup>
\$1,074,986	Parking
\$5,258,760	Library
\$14,704,447	Parks & Recreation & BCPA
\$27,178,135	Public Works
<b>\$49,794,736</b>	<b>Community Services</b>
\$1,527,286	US Cellular Coliseum
\$2,495,280	Economic Development
\$4,229,616	Building Safety
\$3,705,750	Capital Projects
\$4,239,200	Capital Lease
\$25,904,734	Water
<b>\$42,101,867</b>	<b>Community Development</b>
\$355,999	City Clerk
\$961,428	Legal
\$1,304,849	Administration
\$1,454,428	Finance
\$1,299,937	Human Resources
\$883,182	Other <sup>2</sup>
\$2,530,556	Information Services
\$3,380,000	Risk Management
\$4,204,973	Facilities & Fleet
<b>\$16,375,352</b>	<b>Facilities &amp; Support Services</b>
\$9,326,953	Debt Service
\$6,345,627	General Fund Transfers
\$9,799,682	Employee Health Care
\$1,411,754	Retiree Health Care
<b>\$180,426,393</b>	<b>Total</b>

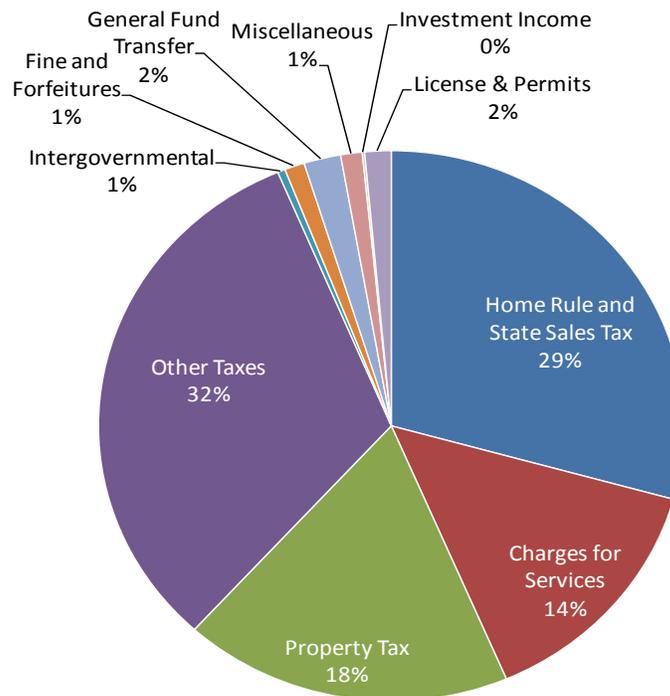
<sup>1</sup> - Sister City & Board of Elections & John M. Scott Health Resources

<sup>2</sup> - Non-Departmental & Contingency

# The City's General Fund

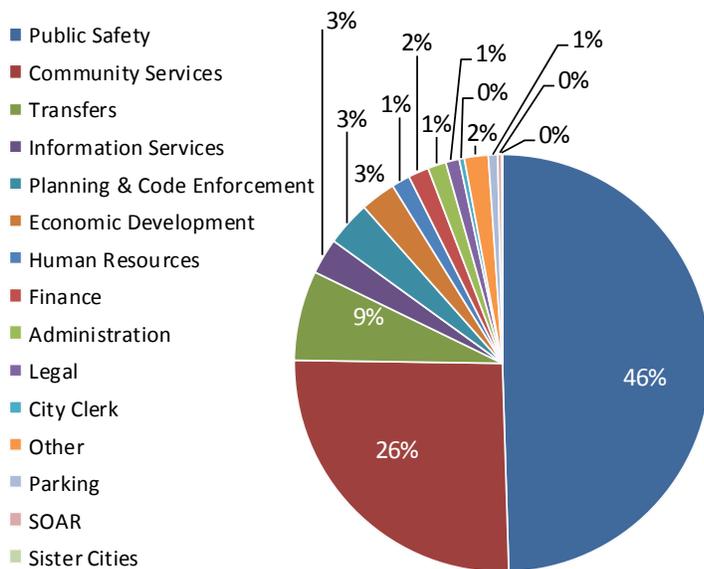
The General Fund is the primary operating fund of the City. It accounts for the resources used to pay for the services traditionally associated with local government. Included are police and fire protection, parks and recreation, planning and economic development, general administration of the City and any other activity for which a special fund has not been created. The water, sewer, storm water, golf operations, US Cellular Coliseum, and Abraham Lincoln parking funds are self-supporting, so the revenue from and expenses incurred by these funds are excluded from the General Fund. Revenues that exceed the cost of providing General Fund services are added to the General Fund Unreserved Fund Balance. This excess revenue can be used to finance future capital improvements and/or provide a reserve for future emergencies.

General Fund Revenues by Source	
Home Rule and State Sales Tax	\$ 26,896,625
Charges for Services	\$ 13,107,898
Property Tax	\$ 16,642,213
Other Taxes	\$ 29,319,020
Intergovernmental	\$ 382,220
Fine and Forfeitures	\$ 1,007,600
General Fund Transfer	\$ 1,872,927
Miscellaneous	\$ 1,088,878
Investment Income	\$ 121,300
License & Permits	\$ 1,331,248
<b>Total</b>	<b>\$91,769,928</b>



## General Fund Expenses by Department and Category

Police	\$19,423,179
Police Pension	\$3,763,000
Fire	\$18,045,643
Fire Pension	\$3,951,000
<b>Public Safety</b>	<b>\$45,182,822</b>
Parks, Recreation & Cultural Arts	\$7,860,114
BCPA	\$3,403,206
Public Works	\$11,622,679
Public Transportation	\$574,029
<b>Community Services</b>	<b>\$23,460,028</b>
<b>Transfers</b>	<b>\$6,345,627</b>
<b>Information Services</b>	<b>\$2,530,556</b>
<b>Planning &amp; Code Enforcement</b>	<b>\$3,170,073</b>
<b>Economic Development</b>	<b>\$2,495,280</b>
<b>Human Resources</b>	<b>\$1,299,937</b>
<b>Finance</b>	<b>\$1,454,428</b>
<b>Administration</b>	<b>\$1,304,849</b>
<b>Legal</b>	<b>\$961,428</b>
<b>City Clerk</b>	<b>\$355,999</b>
Non-Departmental	\$833,182
Government Center	\$803,385
Contingency	\$50,000
<b>Other</b>	<b>\$1,686,567</b>
<b>Parking Maintenance &amp; Operation</b>	<b>\$665,749</b>
<b>SOAR</b>	<b>\$304,355</b>
<b>Sister Cities</b>	<b>\$27,201</b>
<b>Total</b>	<b>\$91,244,899</b>



Library



Fire



Parks



Police



# Property Taxes

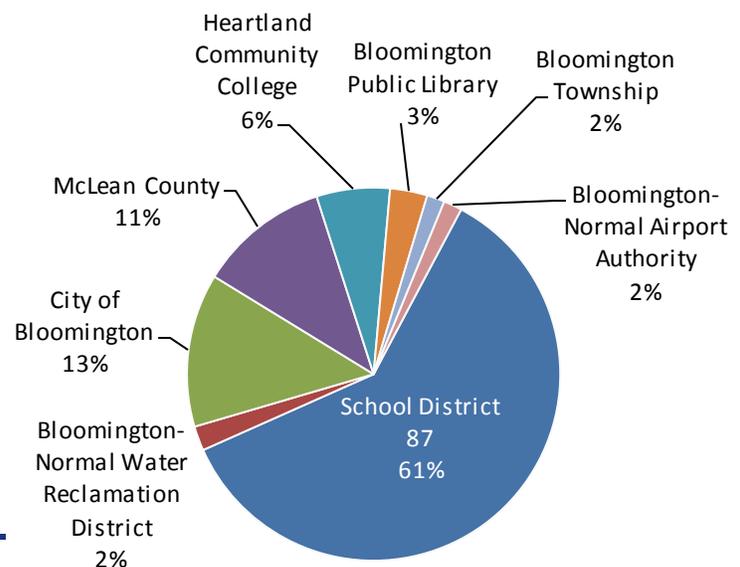
The amount you pay in property taxes is based on the fair cash value of your home as identified by the City of Bloomington Township Assessor. The Property Tax Code states that each property shall be assessed at 33.33% of fair cash value. This means that property owners pay taxes on one-third of their respective property. The taxable value is then calculated by the tax rates established by the various taxing bodies within corporate limits. The City of Bloomington's 2013 tax rate payable in 2014 is 1.06121. Therefore, City taxes collected in FY 2015 on a \$173,539 home, which is the City average, total \$613.81 based on the adopted tax rate of \$1.06121 per \$100 valuation. The total amount of property taxes paid based on a \$173,539 home is \$4,618.28. Seen below as distributed to each taxing district.



Taxing Body	Tax Rate	Amount Collected
School District 87	4.83486	\$2,796.51
City of Bloomington	1.06121	\$613.81
McLean County	0.90375	\$522.73
Heartland Community College	0.50667	\$293.06
Bloomington Public Library	0.25811	\$149.29
Bloomington Township	0.12243	\$70.81
Bloomington-Normal Water Reclamation District	0.17011	\$98.39
Bloomington-Normal Airport Authority	0.12736	\$73.67
<b>Total</b>	<b>7.9845</b>	<b>\$4,618.28</b>

## 2013 Payable 2014 City of Bloomington Fund Levy Rates

Fund Name	Levy Rate	Levy Amount
General Corporate	0.07307	\$1,287,233
Bonds and Interest	0.12500	\$2,180,143
Illinois Municipal Retirement Fund	0.14208	\$2,502,907
Fire Protection	0.06717	\$1,183,228
Fire Pension	0.22400	\$3,946,000
Police Protection	0.07689	\$1,354,421
Police Pension	0.21333	\$3,758,000
Public Parks	0.05685	\$1,001,415
Social Security	0.08282	\$1,459,009
<b>Total:</b>	<b>1.06121</b>	<b>\$18,672,356</b>



# For Every Property Tax Dollar



## Top Ten Property Tax Payers in Bloomington 2012

Tax Payer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
State Farm Insurance Company	\$172,020,615	1	9.04%
Eastland Mall	\$17,137,921	2	0.90%
Country Financial	\$13,099,549	3	0.69%
Illinois Agricultural Association	\$9,280,347	4	0.49%
Brickyard Complex	\$8,507,083	5	0.45%
Wingover Apartments	\$6,520,730	6	0.34%
Westminster Village	\$6,029,494	7	0.32%
US REIF Parkway Fee LLC	\$5,573,494	8	0.29%
Wal-Mart	\$5,146,997	9	0.27%
Turnberry Village	\$4,433,454	10	0.23%
<b>Totals</b>	<b>\$247,749,684</b>		<b>13.03%</b>

\* Latest figures taken from 2013 audit

# Capital Improvement Plan

The Capital Improvement Plan (CIP) details the City’s investment in large construction, acquisition, and maintenance projects as well as large capital expenditures for replacement equipment. The expenditures in the CIP are not accounted for in the General Fund expenses and are kept separate from routine operational costs. This separate fund structure enhances an understanding of the City’s capital activities, and helps to avoid confusion in financial resource trend information when capital and operating activities are mixed.

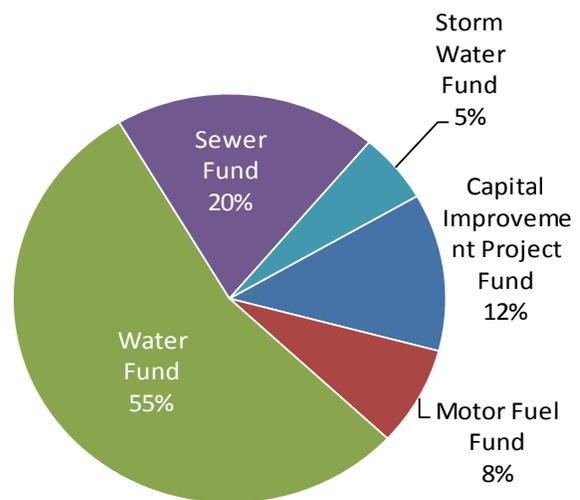
The City is currently preparing a much more comprehensive, long-term CIP to address up to \$400 million in deferred capital costs related to the Streets and Sidewalks Master Plan, Sewer and Storm Water Master Plan and other long-range planning documents.

The City has five capital project funds which represent the City’s Capital Improvement Plan in the 2015 fiscal year budget. The following provides a brief description of each fund:

- **Capital Improvement Project Fund** - This fund accounts for revenue and expenditures related to infrastructure projects financed as part of the City’s capital improvement plan.
- **Motor Fuel Tax (MFT) Fund** - This fund accounts for the revenue and expenditures related to motor fuel tax collected by the State of Illinois and distributed to the City of Bloomington based on population.
- **Water Fund** - This fund accounts for revenue and expenses related to infrastructure projects financed as part of the City’s water improvement plan.
- **Sewer Fund** - This fund accounts for revenue and expenses related to infrastructure projects financed as part of the City’s sewer improvement plan.
- **Storm Water Fund** - This fund accounts for revenue and expenses related to infrastructure projects financed as part of the City’s storm water improvement plan.

## Capital Improvement Plan

\$2,265,750	Capital Improvement Project Fund <sup>1</sup>
\$1,430,000	Motor Fuel Fund
\$9,920,000	Water Fund <sup>2</sup>
\$3,580,000	Sewer Fund <sup>2</sup>
\$1,000,000	Storm Water Fund <sup>2</sup>
<b>\$18,195,750</b>	<b>Total</b>



<sup>1</sup>- Does not include 2011 - 2015 Capital Lease and TIF Fund

<sup>2</sup>- Located in Enterprise Funds

# Performance Measurement Program

The City utilizes performance data to identify efficiencies and potential inefficiencies for the purpose of improving services, responsible budgeting and enhancing transparency in local government. On a monthly basis, each department/division that comprises City government reports key performance indicators to City leaders for the purpose of monitoring performance levels and tracking progress on established goals. In FY 2014, the City was recognized by the International City/County Management Association (ICMA) Center for Performance Measurement™ (CPM) for superior performance management efforts and awarded a Certificate of Distinction. Bloomington joined an elite group of only 8 other jurisdictions nationwide in achieving this accomplishment.

The ICMA CPM program assesses a local government's performance management program and encourages analysis of results by comparing to peers and gauging performance over time. Performance management aids in cost reduction, program prioritization, and quality improvement. It also

encourages accountability and transparency.



Criteria for the Certificate of Distinction include:

- Reporting of performance data to the public through budgets, newsletters, and/or information provided to elected officials
- Data verification efforts to ensure reliability
- Staff training
- Use of performance data in strategic planning and operational decision-making
- Sharing of performance measurement knowledge with other local governments through presentations, site visits, and other networking.

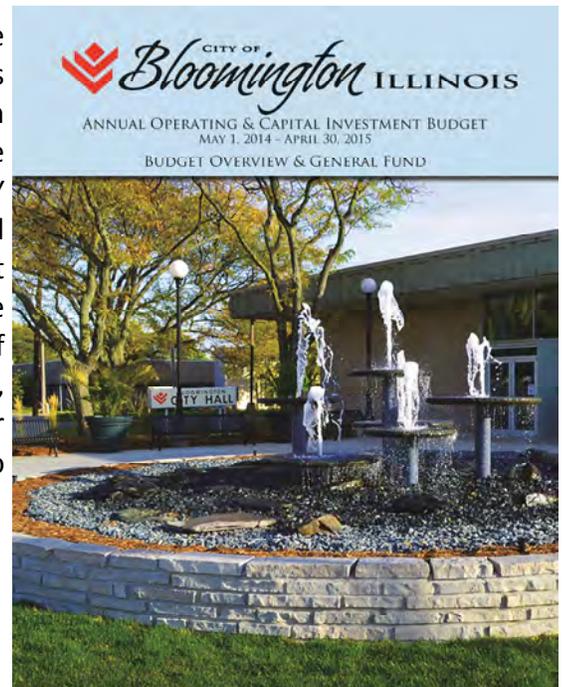
In FY 2014, the City participated in the ICMA CPM Comprehensive Performance Management Program, a nationwide performance analysis program which analyzes 18 unique service areas provided by the City. The program compared the City's performance levels and costs for service to other participating jurisdictions. The outcome allows City leaders to make evidence-based decisions, set appropriate budget targets, and implement proven cost and time saving practices.

Citizens may view the City's monthly performance data by downloading the City Manager's Monthly Report located on the City's website at [www.cityblm.org](http://www.cityblm.org).

# Budget Recognition

Annually, the City produces a Budget Document detailing the City's expected revenues and planned expenditures. The City's Budget Document is modeled after the best practices in governmental budget presentation as recognized by the Government Finance Officers Association (GFOA). The City's FY 2014 Budget Document was awarded GFOA's Distinguished Budget Presentation. The award represents a significant achievement by the City. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. In order to receive the budget award, the City had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well the City's budget serves as:

- a policy document
- a financial plan
- an operations guide
- a communications device



The City's FY 2015 Budget Document will again be considered for the award and would mark the 4th consecutive year the City has received this honor. The City's FY 2015 Budget Document includes the 2014 Action Plan which outlines the priorities of the City and gives citizens an idea of what long-term goals and plans are and a Capital Improvement Plan that authorizes and provides the basis for control of expenditures in the acquisition of significant City assets and construction of all capital facilities. These two plans, along with the City's Comprehensive Plan, guide both policy and budgetary decisions each budget cycle.

City Manager Hales stated, "The City will continue to utilize best practices in finance management and budget preparation. The City's robust and comprehensive budget process seeks to foster the critical input from City leaders and responsibly allocate citizen tax dollars for the betterment of the community. The City's Annual Budget Document serves as a one stop information source to anyone interested in learning about where our community is now and where we plan to go in the future."



QR CODE

Use your QR scanner on your smart phone to be taken to the City's FY 2015 Budget Document



## Last Year On the Cover: Fire Infrastructure Investment

In FY 2012, the City made a commitment to devote resources and investments in the infrastructure of the City's Fire Department. The infrastructure consisted of vehicle and equipment replacement, fire station renovation projects, construction of a regional fire training facility, addition of three firefighter/paramedics, and the initial stages of a progressive modernization of the fire department facility plan through the Illinois Fire Chiefs Association and Five Bugles Consulting Firm.

Through the integration of the facility and service analysis, conducted by the Illinois Fire Chiefs Association and Five Bugles Consulting Firm, the City developed a solid roadmap for the direction of Fire department's staffing, equipment, and facilities to serve City residents over the next fifty years. These facility upgrades will improve the air quality and enhance the safety and long-term viability of all City Fire Stations.

The Bloomington City Council approved the purchase of 4 heavy-duty ambulances to replace the City's worn fleet of ambulances during FY 2012.

These new ambulances include additional room and storage which allows City firefighter/paramedics to address the various needs that arise within the City of Bloomington, including carrying SCBA and firefighting gear. Furthermore, the City purchased and placed in service a 2012 Pierce fire engine pumper that has been positioned at Station #6 which serves the eastern side of the community as well as Central Illinois Regional Airport. This fire engine has been designed with supplemental storage to enhance the City's advanced medical response in this section of the City. Finally, in FY 2013 the City purchased and ordered a 75-foot aerial ladder truck which is stationed out of Station #1 that serves Downtown Bloomington and Illinois Wesleyan University.

Through the assistance of 88th District State Representative Daniel P. Brady, the City completed the construction of a Regional Fire Training Tower located at Station #2 within the City of Bloomington. The facility will allow the City and area fire departments to undergo live fire training exercises and other emergencies scenarios in a real world environment. The Fire department is coordinating the facility's use with area paid and volunteer agencies. Through new leadership within the Fire department and the dedication of multiple employees, these new enhancements in public safety present a first-rate opportunity for the future of the Bloomington Fire department and the citizens of our community.



FISCAL YEAR 2013 - 2014

### BUDGET IN BRIEF



Jewel of Midwest Cities

## Looking Forward



In 2009, the City of Bloomington's General Fund and several others were in a negative position and cash reserves were nearly depleted. A large structural deficit required the elimination of 71 fulltime positions, limited equipment purchases, and forced the City to borrow for a small street resurfacing project. Today, the General Fund balance is near \$13 million, the City's credit rating is up, and critical capital equipment is starting to be replaced. Still, despite positive progress over recent years, the FY 2015 budget process proved to be a difficult one, and based on three-year projections, the City's fiscal challenges will be ongoing for several years.

The Mayor and Council have made a concerted effort to address many of the City's fiscal challenges in the FY 2015 budget. The City recently began to address some of the capital maintenance needs for roads by issuing a \$10 million bond and by adopting a local motor fuel tax earmarked for road repair. The City also addressed some of its long-term pension liabilities by passing a policy that increased funding to the Police and Fire pensions, saving \$70 million over thirty years in the process, while also enacting a utility tax increase earmarked for paying into those pension funds. However, the utility tax increase only provides a portion of what is needed to fund pensions. More work must be done to address the City's fiscal challenges, and the Mayor and City Council have made it clear that they are dedicated to actively addressing those issues that the City will face now and in the coming years.

The budget for fiscal year 2015 makes great strides towards securing the City's fiscal health in the future, but more progress will need to be made to guarantee the City's financial solvency. The City will face many fiscal challenges, including some from deferred capital maintenance, rising labor costs and inefficiency due to understaffing or underfunding. It is important now more than ever to formulate prudent, responsible financial planning in order to overcome the fiscal obstacles facing the City.

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# Frequently Asked Questions

**What do my property taxes pay for?** Property taxes help pay for Police, Fire, Parks & Recreation, Public Works, Library, and Planning.

**Who is responsible for assessing my property's value?** Your property value is assessed by the City of Bloomington Township. For more information on your property assessment visit: <http://www.wevaluebloomington.org/>

**Why do my property taxes increase when the market value of my house has decreased?** Property taxes are assessed by the City of Bloomington Township and are based on your property's assessed value, not your property's real market value at any given time.

### **Why has my property assessment changed?**

Illinois law requires the assessor to update values at least once every four years. The tax year 2008 falls in the four-year cycle. When your property was reviewed, the assessor may have found updates not previously on the record that added to value. Your property appraisal was completed using the most recent sales transaction in your area. If the old value was out of line with transactions over the past three years, your value was changed to reflect changes in market condition since your property was last valued.

### **What are the legal requirements for my assessment?**

The Property Tax Code states that each property shall be assessed at 33 1/3% of "Fair Cash Value".

### **What method (s) are used by the assessor to value my property?**

The process and methods used by the assessor are very similar to those used by private appraisers. Property transactions over the past three years are studied in the market area where your property is located. These transactions are then compared to your property to help the appraiser estimate your property value.

For more information please visit:  
<http://www.wevaluebloomington.org/>

## Contact Information

City of Bloomington  
109 East Olive Street  
Bloomington, IL 61701  
[www.cityblm.org](http://www.cityblm.org)

City Hall General Information	309-434-2509
City Manager	309-434-2210
City Clerk	309-434-2240
Finance	309-434-2233
Human Resources	309-434-2215
Legal	309-434-2213
Library	309-828-6091
Fire (non-emergency)	309-434-2500
Police (non-emergency)	309-820-8888
PR&CA	309-434-2260
Public Works Engineering	309-434-2225
Streets & Solid Waste	309-434-2220
Water Department	
Water Billing	309-434-2495
Water Payment	309-434-2338
Inquiries	

## Glossary

**Adopted Budget:** The budget as finally adopted by the City Council and representing the financial plan of the City for the fiscal year identified, which forms a basis for appropriations. The adopted budget document includes Budget Committee and City Council revisions; however, certain changes to the adopted budget are allowed during the fiscal year via resolution or ordinance. The adopted budget becomes effective May 1st and is submitted to the State for filing within 30 days after adoption of each year.

**Approved budget:** The budget that has been approved by the City Council. The data from the approved budget is published in the Budget Message before the budget hearing.

**Assessed Valuation (AV):** The value set on taxable property determined by the City of Bloomington Township Assessor as a basis for levying property taxes.

**Capital Improvement Program (CIP):** Annual appropriations from specific funding sources are shown in the City's budget for certain capital purposes such as street improvements, building construction, and some kinds of facility maintenance. These appropriations are supported by a multi-year allocation plan detailing all projects, fund sources, and expenditure amounts including many multi-year projects that require funding beyond the one-year period of the annual budget.

**Charges for Service:** Revenues received as compensation for a service provided or cost recovery for mandated compliance, such as fire inspection fees.

**Fees:** General term used for any charge levied by local government in connection with providing a service, permitting an activity, or imposing a fine or penalty. Major types of fees include building permits, business and non-business taxes, fines, and user charges.

**Fiscal Year:** A 12-month period to which the annual operating budget applies. The fiscal year is May 1 through April 30 for The City of Bloomington.

**Full Time Equivalent (FTE):** A calculation used to convert part-time hours to equivalent full-time positions. Full time employee salaries are based on 2,080 hours per year. The full-time equivalent of a part-time employee is calculated by dividing the number of hours budgeted by 2,080. For example, a .5 FTE budgeted position will work 1,040 hours. Staffing levels are measured in FTE's to give a consistent comparison from year to year. In most cases, 1.00 FTE is one full time position filled for the entire year; however, in some instances an FTE may consist of several part time positions.

**Fund:** A fiscal and accounting entity with a self-balancing set of accounts. Records cash and other financial resources together with all related liabilities and residual equities or balances and changes therein. These are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**Levy:** Gross amount of property taxes imposed on taxable property. The net amount received by a government will be less than the gross levy as a result of delinquent or uncollectible payments or early payment discounts. Budgets are developed on the basis of the projected amount of property taxes to be received.

**Proposed Budget:** Financial and operating plan proposed and submitted by City Staff for Council consideration and adoption.

**Resources:** Total of revenues, interfund transfers in, and beginning fund balance.

**Revenue:** Monies received during the year to finance City services. Such as property taxes, franchise fees, license and fees, charges for services, revenues from other governmental agencies, fines and forfeitures, and transfers.

**Working Capital:** The amount carried over from year to year. It is based on the difference between estimated revenues to projected expenditures.

# Volunteer Opportunities

Have you ever thought about using your unique skills and talents to serve your community and make Bloomington a better place? Perhaps you're interested in personal and professional growth and want additional networking opportunities. Or maybe you just love Bloomington and want to engage your community to enhance your civic pride. Volunteering may be just what you are looking for.

Bloomington is seeking volunteers who can make a commitment to bettering our community by serving on our standing boards and commissions. These groups serve as advisory bodies and make recommendations to the City Council. Please consider joining the group of dedicated volunteers who help our City run smoothly.

## How to Apply

Appointments are made as vacancies occur. Call 309-434-2210 for a list of current openings, the application form, or for answers to questions you may have about the appointment. Appointments are at the discretion of the Mayor, with the approval of the City Council, and are made at a Council meeting.

Applications are also available online at our website and can be downloaded electronically and submitted by hand, fax, e-mail, or postal mail. Once you submit your application, you will be contacted by a member of City Staff, and he or she may want to schedule an interview.

# Boards and Commissions

The City of Bloomington has several boards and commissions, including:

- Bloomington Housing Authority
- Bloomington/Normal Airport Authority\*
- Bloomington/Normal Public Transit Board\*
- Bloomington/Normal Convention & Visitors Bureau\*
- Bloomington/Normal Economic Development Council\*
- Bloomington Planning Commission
- Building Board of Appeals
- Citizens Beautification Committee
- Cultural District Advisory Board
- Evergreen Cemetery Board
- Fire and Police Commission
- Fire Pension Board
- Historic Preservation Commission
- Human Relations Commission
- Japan Sister City Committee\*
- John M. Scott Health Care Commission\*
- Library Board of Trustees
- Liquor Commission
- Police Pension Board
- Property Maintenance Review Board
- Public Building Commission\*
- Regional Planning Commission\*
- Zoning Board of Appeals

\*The Mayor of Bloomington only appoints a portion of the board/commission/committee.

## For More Information: Contact Us

Website: [www.cityblm.org](http://www.cityblm.org)

Phone: 309-434-2210

Find us on Facebook, Twitter and Google+

