

**CITY OF BLOOMINGTON**

**WORK SESSION NOTICE**

**109 E. OLIVE ST.**

**MONDAY, AUGUST 11, 2014, 6:15 P.M.**

1. Call to Order
2. Roll Call
3. Public Comment
4. Fiscal Year 2014 Year End Budget Report Unaudited (*30 minutes*)
5. Adjourn

## MEMORANDUM



To: City of Bloomington Council  
CC: David Hales, City Manager  
From: Patti-Lynn Silva, Finance Director  
Subject: Year End Budget Report as of April 30, 2014 **Unaudited**  
Date: August 6, 2014

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This report represents the revised City of Bloomington's financial activity through the end of the fiscal year, April 30, 2014 and includes:

- 2014 Year End Commentary
- 2014 Year End Projected Surplus/Deficit by Fund
- Projected Budgetary Fund Balance Roll forward for all funds.
- An analysis of major revenues compared to budget.
- A summary of invested cash as of April 30, 2014.
- Budget versus Actual Revenue and Expenditures for all funds, including a detailed line by line account for the Non-Departmental Revenue that includes the majority of General Fund Revenues
- April narrative and report for Local Tax Collection: Food & Beverage, Package Liquor and Hotel/Motel Tax
- General Fund Glossary of Major Revenues

April 20, 2014 Year End Commentary

*This narrative is based on budgetary activity only and does not take into account year end audit entries; this effects year end projections mainly in our internal service funds (self-insurance), U.S. Cellular Coliseum and grant funds and may change once audited.*

The General Fund ends the year with estimated unaudited surplus of \$1.2 million dollars attributed largely to revenue overages. Sales tax revenue plateaued during the year and came in \$1.6 million under budget however other revenues came in over budget ending the year with approximately \$800,000 in excess of budget. Major revenue overages are attributed to:

- The City's share of income tax over by \$550,000; according to the Illinois Municipal League in May of 2013 income tax receipts increased by 36% in anticipation of new federal tax policy relating to capital gains income that never occurred.
- Increased hotel/motel tax of \$251,000, directly related to increased collections efforts and room rentals.
- The first full year of video gaming coming in at \$389,000 ending the year with 200 video gaming machines within city limits.

In addition, unaudited general fund expenditures came in \$387,000 under budget overall attributed to:

- The finance department had a staff accountant position and a contract position that remained open throughout the year.
- Information services department had a contract position that filled late in the year as well as underages in the repair and maintenance accounts.
- Engineering administration is under budget in its electricity account for street lights as recently renegotiated with Ameren and contracted electrical repair line item is only used as needed for street lights.

The majority of all other City funds end the year with unaudited projected surpluses. Six of the City's funds are projecting deficits at this time:

- IDHA Grant deficit of \$14,661 due to timing differences in grant receipts.
- Central Bloomington TIF deficit of \$51,313 which is in the process of being closed out.
- Golf funds combined are projecting a deficit of \$144,615 due to seasonal revenues.

- The Coliseum fund on a budgetary basis does not reflect the CIAM managed fund which is merged during the audit. The City's budgetary fund accounting for only our annual budget activity denotes a \$268,879 deficit.
- Casualty Fund – Workers Compensation and General liability insurance expenses are accounted for here and show \$539,662 deficit; due mainly to timing differences of transfers.
- Employee Insurance Fund accounts for all health care related expenses for active employees and is shown with a \$240,643 deficit; due to the timing differences of transfers.

The City ends the year with \$14,517,412 in overall projected surpluses.

Non-General Fund Expenditures & Revenues							
Funds	FY 2014		FY 2014		FY 2014		
	Revised Expenditure Budget	Actual YTD Expenditures*	Underbudget/(Overbudget)	Revised Budget	Actual YTD Revenues*	Underbudget/(Overbudget) Surplus/(Deficit)	
General Fund	\$ 92,141,434	\$ 91,743,823	\$ 397,611	\$ 86,969,047	\$ 87,767,623	\$ 798,576	\$ 1,196,187
Motor Fuel Tax	\$ 2,752,565	\$ 1,182,972	\$ 1,569,593	\$ 2,322,998	\$ 2,297,979	\$ (25,019)	\$ 1,544,574
Board of Elections	\$ 466,713	\$ 370,769	\$ 95,944	\$ 496,244	\$ 483,578	\$ (12,666)	\$ 83,278
Drug Enforcement Fund	\$ 166,071	\$ 124,777	\$ 41,294	\$ 53,100	\$ 130,390	\$ 77,290	\$ 118,584
Community Development	\$ 1,258,579	\$ 846,802	\$ 411,777	\$ 1,257,941	\$ 881,254	\$ (376,687)	\$ 35,090
IDHA Grant	\$ 105,000	\$ 107,752	\$ (2,752)	\$ 121,000	\$ 109,091	\$ (11,909)	\$ (14,661)
Library	\$ 5,414,486	\$ 5,418,819	\$ (4,334)	\$ 5,396,045	\$ 5,618,129	\$ 222,084	\$ 217,751
Park Dedication	\$ 319,370	\$ 293,868	\$ 25,502	\$ 22,500	\$ 56,084	\$ 33,584	\$ 59,086
General Bond & Interest	\$ 14,626,643	\$ 13,886,742	\$ 739,901	\$ 12,504,775	\$ 12,503,006	\$ (1,769)	\$ 738,132
Market Square TIF	\$ -	\$ 520	\$ (520)	\$ -	\$ 74,795	\$ 74,795	\$ 74,275
2004 Coliseum Bond	\$ 1,665,044	\$ 1,665,044	\$ 0	\$ 1,665,044	\$ 1,665,044	\$ -	\$ 0
2004 Multi-Proj Bond	\$ 517,300	\$ 494,056	\$ 23,244	\$ 619,500	\$ 619,500	\$ -	\$ 23,244
Capital Improvement Fund	\$ 18,149,522	\$ 17,398,975	\$ 750,546	\$ 15,222,443	\$ 15,623,612	\$ 401,170	\$ 1,151,716
Capital Lease	\$ 5,563,047	\$ 4,865,858	\$ 697,189	\$ 2,673,037	\$ 2,446,995	\$ (226,042)	\$ 471,146
Central Bloomington TIF	\$ 10,000	\$ 61,313	\$ (51,313)	\$ -	\$ -	\$ -	\$ (51,313)
Pepsi Ice Center	\$ 3,500	\$ 3,500	\$ -	\$ 12,000	\$ 12,000	\$ -	\$ -
Water	\$ 22,187,891	\$ 16,666,056	\$ 5,521,835	\$ 18,078,500	\$ 17,767,383	\$ (311,117)	\$ 5,210,718
Sewer	\$ 5,239,294	\$ 4,621,219	\$ 618,075	\$ 5,998,113	\$ 5,998,183	\$ 70	\$ 618,145
Storm Water	\$ 4,956,044	\$ 3,266,821	\$ 1,689,223	\$ 3,740,666	\$ 3,746,849	\$ 6,183	\$ 1,695,406
Solid Waste	\$ 7,625,840	\$ 7,191,917	\$ 433,924	\$ 6,374,494	\$ 6,446,148	\$ 71,654	\$ 505,578
Abraham Lincoln Parking	\$ 437,011	\$ 399,011	\$ 37,999	\$ 570,000	\$ 589,656	\$ 19,656	\$ 57,655
Golf	\$ 3,050,557	\$ 2,631,854	\$ 418,703	\$ 3,222,100	\$ 2,658,782	\$ (563,318)	\$ (144,615)
City Coliseum	\$ 1,960,990	\$ 2,229,869	\$ (268,879)	\$ 4,311,044	\$ 4,311,044	\$ -	\$ (268,879)
Casualty Insurance	\$ 2,728,361	\$ 3,055,237	\$ (326,875)	\$ 2,966,312	\$ 2,753,526	\$ (212,786)	\$ (539,662)
Employee Insurance	\$ 9,792,466	\$ 9,700,361	\$ 92,105	\$ 9,243,475	\$ 8,910,727	\$ (332,748)	\$ (240,643)
Retiree Healthcare	\$ 1,682,368	\$ 846,563	\$ 835,805	\$ 2,494,942	\$ 1,679,863	\$ (815,079)	\$ 20,726
JM Scott	\$ 461,187	\$ 317,074	\$ 144,113	\$ 1,000	\$ 958,348	\$ 957,348	\$ 1,101,460
<b>Total:</b>	<b>\$ 111,139,849</b>	<b>\$ 97,647,746</b>	<b>\$ 13,492,103</b>	<b>\$ 99,367,273</b>	<b>\$ 98,341,964</b>	<b>\$ 1,025,309</b>	<b>\$ 14,517,412</b>

\* Revenue and expenses are actual unaudited balances.

**City of Bloomington - Fiscal Year 2014  
Fund Balance Summary Report-UNADJUSTED  
as of April 30, 2014**

NOTE: ALL NEGATIVE FUND BALANCES ARE REFLECTED IN RED AND ARE BRACKETED

Fund Type	Fund Number	Audited Budgetary Fund Balance 5/01/13 <sup>1</sup>	Unadjusted Revenue	Unadjusted Expenses <sup>2</sup>	Encumbrances <sup>3</sup>	Unaudited Budgetary Fund Balance 04/30/2014
General Fund	1001	\$ 17,726,983	\$ 87,767,558	\$ 89,792,429	\$ 1,961,734	\$ 13,740,378
		<b>Total General Fund:</b>				
	2030	\$ 3,895,652	\$ 2,297,979	\$ 444,754	\$ 738,219	\$ 5,010,659
	2070	\$ 464,426	\$ 483,578	\$ 370,769	\$ -	\$ 577,235
	2090	\$ 397,332	\$ 130,390	\$ 124,777	\$ -	\$ 402,945
	2240	\$ 18,017	\$ 881,496	\$ 838,238	\$ 114	\$ 61,161
	2250	\$ (15,314)	\$ 109,091	\$ 107,752	\$ -	\$ (13,975)
	2310	\$ 3,023,716	\$ 5,247,215	\$ 4,947,345	\$ 52,172	\$ 3,271,414
	2320	\$ 489,072	\$ 370,914	\$ 184,553	\$ 237,171	\$ 438,262
	2410	\$ 1,040,083	\$ 56,084	\$ 149,498	\$ 144,370	\$ 802,299
		<b>Total Special Revenue Funds:</b>	<b>\$ 9,312,985</b>	<b>\$ 7,167,685</b>	<b>\$ 1,172,046</b>	<b>\$ 10,550,000</b>
Debt Service						
	3010	\$ 8,193,955	\$ 12,503,006	\$ 13,886,742	\$ -	\$ 6,810,219
	3030	\$ 877,454	\$ 74,795	\$ 520	\$ -	\$ 951,729
	3060	\$ 1,872,767	\$ 1,665,044	\$ 1,665,044	\$ -	\$ 1,872,767
	3062	\$ 783,501	\$ 619,500	\$ 494,056	\$ -	\$ 908,945
		<b>Total Debt Service Funds:</b>	<b>\$ 11,727,676</b>	<b>\$ 16,046,361</b>	<b>\$ -</b>	<b>\$ 10,543,660</b>
Capital Projects						
	4010	\$ 2,417,150	\$ 15,623,612	\$ 7,185,419	\$ 10,213,556	\$ 641,787
	4011	\$ 3,063,420	\$ 2,446,995	\$ 4,600,229	\$ 265,628	\$ 644,557
	4030	\$ 55,492	\$ -	\$ 61,313	\$ -	\$ (5,820)
	4075	\$ (8,135)	\$ 12,000	\$ 3,500	\$ -	\$ 365
		<b>Total Capital Project Funds:</b>	<b>\$ 5,527,927</b>	<b>\$ 11,850,461</b>	<b>\$ 10,479,185</b>	<b>\$ 1,280,888</b>

FUND BALANCE SUMMARY AND NOTES CONTINUED ON NEXT PAGE



## City of Bloomington Property Tax Levy Calendar Year 2012 Tax Levy --- Collected in Fiscal Year 2014

Property Tax Distribution (collected)		
	FY 2014	FY 2013
<b>General Fund</b>	\$ 18,672,356	\$ 17,541,311
<b>Library</b>	\$ 4,513,477	\$ 4,512,535
<b>Bonded Debt</b>	\$ 2,180,143	\$ 1,642,538
<b>Total:</b>	<b>\$ 25,365,976</b>	<b>\$ 23,696,384</b>

Property Tax Accounts	Calendar Year 2012 Levy Collected in FY 2014 Levy Established by Bloomington City Council	Portion of Levy Collected YTD	Balance to Collect	Percentage of Collections
General Corporate	\$ 2,901,180	\$ 2,898,607	\$ 2,573	99.91%
IMRF	\$ 2,502,907	\$ 2,500,626	\$ 2,281	99.91%
FICA Taxes	\$ 1,459,009	\$ 1,457,736	\$ 1,273	99.91%
Police Protection	\$ 1,354,421	\$ 1,353,190	\$ 1,231	99.91%
Fire Protection	\$ 1,183,228	\$ 1,182,098	\$ 1,130	99.90%
Public Parks	\$ 1,001,415	\$ 1,000,467	\$ 948	99.91%
Road and Bridge	\$ -	\$ 155,029	\$ (155,029)	0.00%
Fire Pension Fund <sup>1</sup>	\$ 2,908,472	\$ 2,905,808	\$ 2,664	99.91%
Police Pension Fund <sup>1</sup>	\$ 3,181,581	\$ 3,178,797	\$ 2,784	99.91%
Bonded Debt	\$ 2,180,143	\$ 2,178,349	\$ 1,794	99.92%
<b>Total General Fund:</b>	<b>\$ 18,672,356</b>	<b>\$ 18,810,707</b>	<b>\$ (140,145)</b>	<b>100.74%</b>
Library	\$ 4,513,477	\$ 4,508,035	\$ 5,442	99.88%
<b>Total City Levy:</b>	<b>\$ 23,185,833</b>	<b>\$ 23,318,742</b>	<b>\$ (132,909)</b>	<b>100.57%</b>

<sup>1</sup> - The Fire Pension and Police Pension tax levy amounts are derived from the City Council Adopted Pension Policy approved on November 12, 2013.

<sup>2</sup> - The City collects property taxes in two installments. These payments are collected by the McLean County Treasurer and this office distributes collected funds to the City. The first installment was due in June, while the second installment is due in September. The City expects to collect approximately fifty percent of the levy by the end of July.





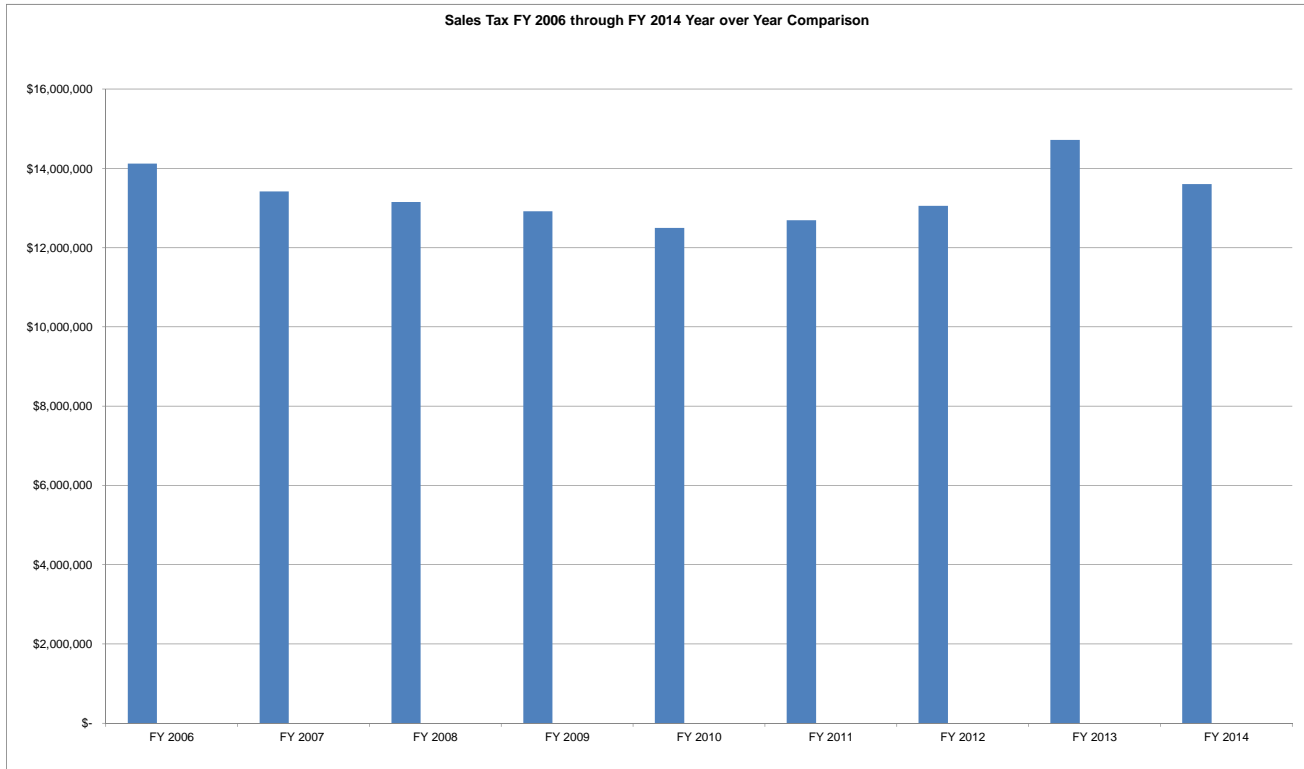
## Fiscal Year 2014 City of Bloomington State Sales Taxes

State Sales Tax Comparison FY 2013 vs. FY 2014				
Twelve Months	FY 2014	FY 2013	% variance	\$ variance
<b>State Sales Tax</b>	\$ 13,599,481	\$ 14,716,743	-7.59%	\$ (1,117,262)
<b>Total:</b>	<b>\$ 13,599,481</b>	<b>\$ 14,716,743</b>		

Month Received by City	Month Collected by State	Month of Sale	Average Monthly Budget <sup>1</sup>	Actual Earned <sup>2</sup>	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
July 2013	May 2013	April 2013	\$ 1,159,789	\$ 1,121,570	\$ (38,218)	\$ 1,121,570	\$ 1,159,789	\$ (38,218)	-3.3%
August 2013	June 2013	May 2013	\$ 1,188,208	\$ 1,202,866	\$ 14,658	\$ 2,324,436	\$ 2,347,997	\$ (23,560)	-1.0%
September 2013	July 2013	June 2013	\$ 1,282,068	\$ 1,196,638	\$ (85,430)	\$ 3,521,075	\$ 3,630,065	\$ (108,990)	-3.0%
October 2013	August 2013	July 2013	\$ 1,154,374	\$ 1,090,612	\$ (63,762)	\$ 4,611,687	\$ 4,784,439	\$ (172,752)	-3.6%
November 2013	September 2013	August 2013	\$ 1,157,830	\$ 1,127,188	\$ (30,642)	\$ 5,738,875	\$ 5,942,269	\$ (203,394)	-3.4%
December 2013	October 2013	September 2013	\$ 1,229,137	\$ 1,169,699	\$ (59,438)	\$ 6,908,573	\$ 7,171,405	\$ (262,832)	-3.7%
January 2014	November 2013	October 2013	\$ 1,190,980	\$ 1,101,807	\$ (89,173)	\$ 8,010,381	\$ 8,362,386	\$ (352,005)	-4.2%
February 2014	December 2013	November 2013	\$ 1,191,908	\$ 1,166,454	\$ (25,454)	\$ 9,176,835	\$ 9,554,294	\$ (377,459)	-4.0%
March 2014	January 2014	December 2013	\$ 1,551,383	\$ 1,369,056	\$ (182,327)	\$ 10,545,891	\$ 11,105,677	\$ (559,786)	-5.0%
April 2014	February 2014	January 2014	\$ 1,006,952	\$ 915,890	\$ (91,062)	\$ 11,461,780	\$ 12,112,628	\$ (650,848)	-5.4%
May 2014	March 2014	February 2014	\$ 1,074,415	\$ 980,478	\$ (93,938)	\$ 12,442,258	\$ 13,187,043	\$ (744,785)	-5.6%
June 2014	April 2014	March 2014	\$ 1,196,057	\$ 1,157,223	\$ (38,834)	\$ 13,599,481	\$ 14,383,100	\$ (783,619)	-5.4%
			<b>\$ 14,383,100</b>	<b>\$ 13,599,481</b>					

<sup>1</sup> - The Average Monthly Budget is calculated by utilizing the last 8 rolling years actuals by month.

<sup>2</sup> - The City's portion of the State Sales Tax is 1 percent; the City receives these revenues approximately two months after they are earned.



## Fiscal Year 2014 City of Bloomington Home Rule Sales Taxes

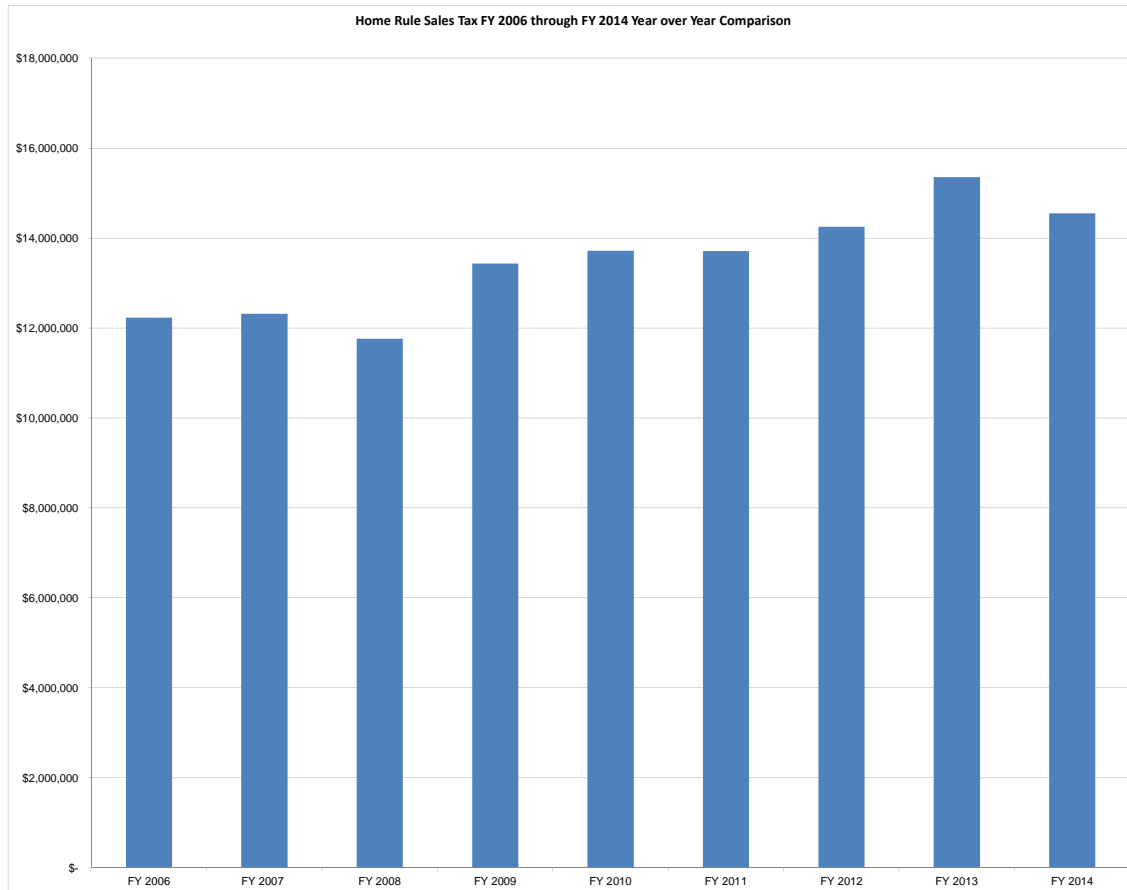
Home Rule Sales Tax Comparison FY 2013 vs. FY 2014				
Twelve Months	FY 2014	FY 2013	% variance	\$ variance
<b>Home Rule Sales Tax</b>	\$ 14,549,385	\$ 15,357,311	-5.26%	\$ (807,926)
<b>Total:</b>	<b>\$ 14,549,385</b>	<b>\$ 15,357,311</b>		

Month Received by City	Month Collected by State	Month of Sale	Average Monthly Budget 1	Actual Earned 2	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
July 2013	May 2013	April 2013	\$ 1,158,799	\$ 1,144,452	\$ (14,347)	\$ 1,144,452	\$ 1,158,799	\$ (14,347)	-1.2%
August 2013	June 2013	May 2013	\$ 1,249,100	\$ 1,276,843	\$ 27,743	\$ 2,421,295	\$ 2,407,899	\$ 13,396	0.6%
September 2013	July 2013	June 2013	\$ 1,299,878	\$ 1,293,720	\$ (6,158)	\$ 3,715,015	\$ 3,707,777	\$ 7,238	0.2%
October 2013	August 2013	July 2013	\$ 1,254,045	\$ 1,130,116	\$ (123,929)	\$ 4,845,131	\$ 4,961,822	\$ (116,691)	-2.4%
November 2013	September 2013	August 2013	\$ 1,276,286	\$ 1,182,569	\$ (93,718)	\$ 6,027,700	\$ 6,238,108	\$ (210,408)	-3.4%
December 2013	October 2013	September 2013	\$ 1,306,309	\$ 1,293,979	\$ (12,330)	\$ 7,321,679	\$ 7,544,417	\$ (222,738)	-3.0%
January 2014	November 2013	October 2013	\$ 1,242,796	\$ 1,218,019	\$ (24,778)	\$ 8,539,698	\$ 8,787,213	\$ (247,516)	-2.8%
February 2014	December 2013	November 2013	\$ 1,306,349	\$ 1,293,701	\$ (12,648)	\$ 9,833,398	\$ 10,093,563	\$ (260,164)	-2.6%
March 2014	January 2014	December 2013	\$ 1,792,053	\$ 1,551,763	\$ (240,290)	\$ 11,385,162	\$ 11,885,616	\$ (500,454)	-4.2%
April 2014	February 2014	January 2014	\$ 1,051,102	\$ 935,766	\$ (115,335)	\$ 12,320,928	\$ 12,936,718	\$ (615,790)	-4.8%
May 2014	March 2014	February 2014	\$ 1,146,732	\$ 1,030,539	\$ (116,193)	\$ 13,351,467	\$ 14,083,450	\$ (731,983)	-5.2%
June 2014	April 2014	March 2014	\$ 1,277,276	\$ 1,197,918	\$ (79,358)	\$ 14,549,385	\$ 15,360,726	\$ (811,341)	-5.3%
<b>Totals</b>			<b>\$ 15,360,726</b>	<b>\$ 14,549,385</b>					

<sup>1</sup> - The Average Monthly Budget is calculated by utilizing the last 5 rolling years actuals by month

<sup>2</sup> - The City's Home Rule Sales Tax rate is 1.50 percent; the City receives these revenues approximately two months after they are earned

Note: The Home Rule Sales Tax budget for FY 2014 is divided between 3 departments: Non-Departmental \$11,995,682, BCPA \$1,700,000 and the Coliseum \$1,665,044.



## Fiscal Year 2014 City of Bloomington General Fund - Income Tax

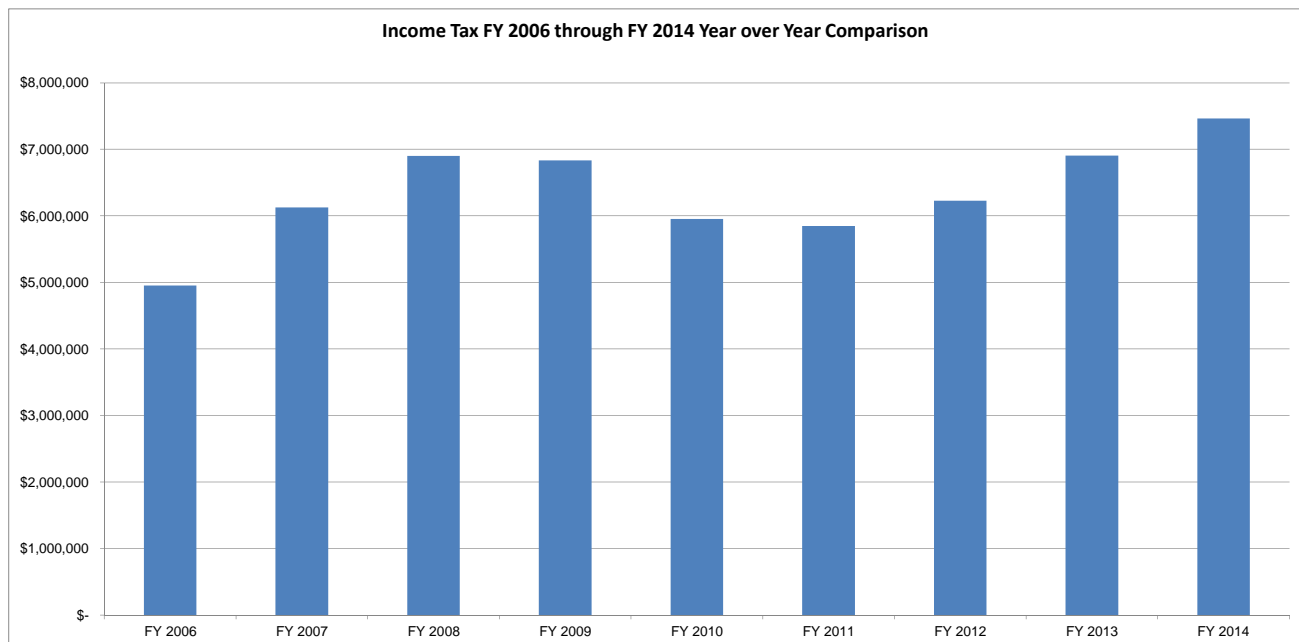
Income Tax Comparison FY 2013 vs. FY 2014				
Twelve Months				
	FY 2014	FY 2013	% variance	\$ variance
Income Tax	\$ 7,465,350	\$ 6,904,133	8.13%	\$ 561,217
<b>Total:</b>	<b>\$ 7,465,350</b>	<b>\$ 6,904,133</b>		

Month Received by City	Month Collected by State	Average Monthly Budget 2	Actual Earned 3	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
July 2013	April 2013 <sup>1</sup>	\$ 947,758	\$ 1,307,132	\$ 359,374	\$ 1,307,132	\$ 947,758	\$ 359,374	37.9%
August 2013	May 2013	\$ 557,014	\$ 444,087	\$ (112,927)	\$ 1,751,219	\$ 1,504,772	\$ 246,447	16.4%
September 2013	June 2013	\$ 645,981	\$ 680,144	\$ 34,163	\$ 2,431,363	\$ 2,150,753	\$ 280,610	13.0%
October 2013	July 2013	\$ 409,114	\$ 422,574	\$ 13,460	\$ 2,853,937	\$ 2,559,867	\$ 294,070	11.5%
November 2013	August 2013	\$ 409,839	\$ 412,253	\$ 2,414	\$ 3,266,190	\$ 2,412,692	\$ 296,484	12.3%
December 2013	September 2013	\$ 663,905	\$ 719,243	\$ 55,338	\$ 3,985,433	\$ 2,987,630	\$ 351,822	11.8%
January 2014	October 2013	\$ 448,453	\$ 476,202	\$ 27,749	\$ 4,461,635	\$ 4,082,064	\$ 379,571	9.3%
January 2014	November 2013	\$ 404,409	\$ 380,098	\$ (24,311)	\$ 4,841,733	\$ 4,486,473	\$ 355,260	7.9%
March 2014	December 2013	\$ 596,641	\$ 703,878	\$ 107,237	\$ 5,545,611	\$ 5,083,115	\$ 462,497	9.1%
April 2014	January 2014	\$ 743,621	\$ 746,995	\$ 3,373	\$ 6,292,606	\$ 5,826,736	\$ 465,870	8.0%
May 2014	February 2014	\$ 418,173	\$ 426,652	\$ 8,479	\$ 6,719,258	\$ 6,244,909	\$ 474,349	7.6%
Not yet received	March 2014	\$ 670,211	\$ 746,092	\$ 75,880	\$ 7,465,350	\$ 6,915,120	\$ 550,230	8.0%
<b>Totals</b>		<b>\$ 6,915,120</b>	<b>\$ 7,465,350</b>					

<sup>1</sup> - Due to the timing of tax collections, the State of Illinois has historically made a larger payment in the month of April to municipalities throughout the State.

<sup>2</sup> - The Average Monthly Budget is calculated by utilizing the last 8 rolling years actuals by month.

<sup>3</sup> - These balances are obtained from the State Department of Revenue website and reflect revenue earned not received as the City budgets for Income Tax on an accrual basis.



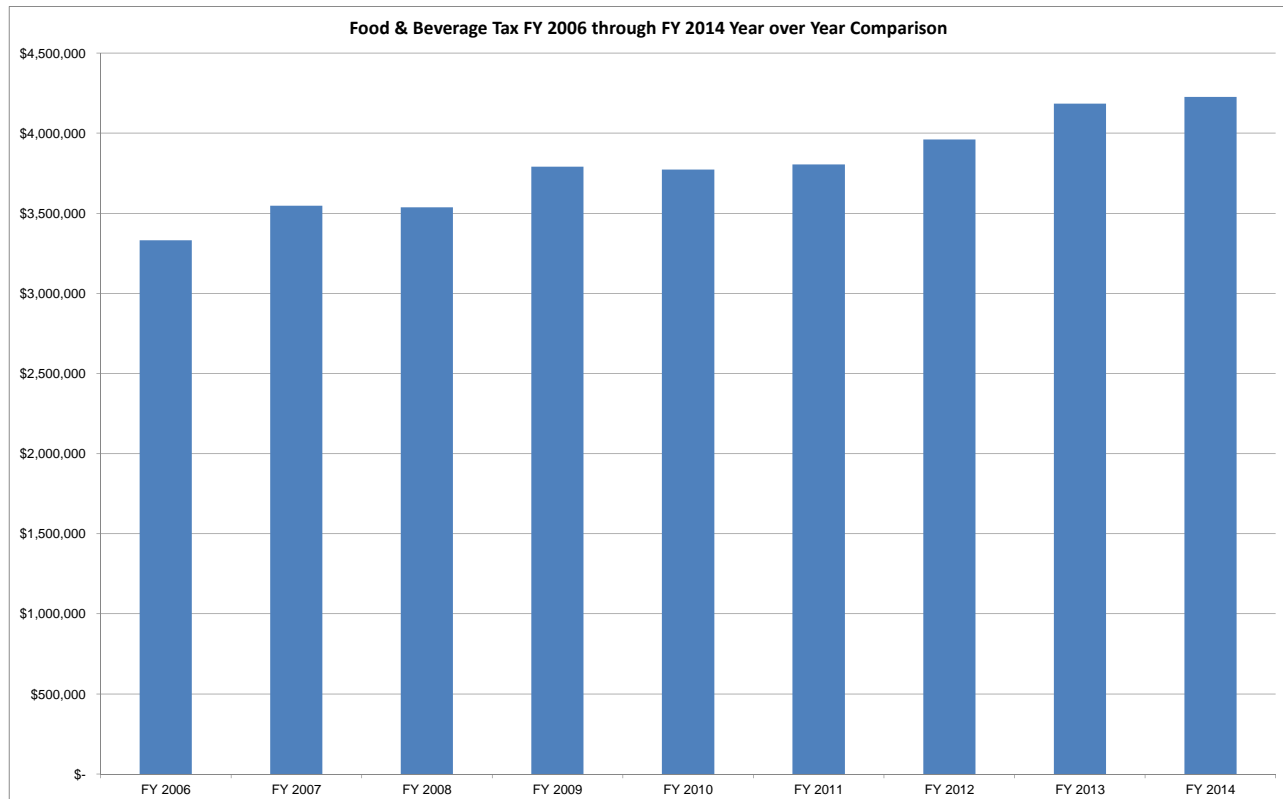
## Fiscal Year 2014 City of Bloomington General Fund - Food & Beverage

Food & Beverage Tax Comparison FY 2013 vs. FY 2014				
Twelve Months				
	FY 2014	FY 2013	% variance	\$ variance
<b>Food &amp; Beverage Tax</b>	\$ 4,226,722	\$ 4,184,431	1.01%	\$ 42,291
<b>Total:</b>	<b>\$ 4,226,722</b>	<b>\$ 4,184,431</b>		

Month Collected by City	Month of Sale	Average Monthly Budget 1, 2	Actual Earned	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
June 2013	May 2013	\$ 340,571	\$ 371,563	\$ 30,992	\$ 371,563	\$ 340,571	\$ 30,992	9.1%
July 2013	June 2013	\$ 357,655	\$ 396,491	\$ 38,836	\$ 768,054	\$ 698,226	\$ 69,828	10.0%
August 2013	July 2013	\$ 332,426	\$ 354,500	\$ 22,073	\$ 1,122,554	\$ 1,030,653	\$ 91,901	8.9%
September 2013	August 2013	\$ 366,325	\$ 365,149	\$ (1,175)	\$ 1,487,703	\$ 1,396,977	\$ 90,726	6.5%
October 2013	September 2013	\$ 328,220	\$ 331,506	\$ 3,286	\$ 1,819,209	\$ 1,725,197	\$ 94,012	5.4%
November 2013	October 2013	\$ 326,648	\$ 365,099	\$ 38,451	\$ 2,184,308	\$ 2,051,845	\$ 132,463	6.5%
December 2013	November 2013	\$ 287,409	\$ 340,600	\$ 53,190	\$ 2,524,907	\$ 2,339,254	\$ 185,653	7.9%
January 2014	December 2013	\$ 360,464	\$ 344,859	\$ (15,605)	\$ 2,869,766	\$ 2,699,718	\$ 170,048	6.3%
February 2014	January 2014	\$ 359,436	\$ 349,919	\$ (9,517)	\$ 3,219,685	\$ 3,059,154	\$ 160,531	5.2%
March 2014	February 2014	\$ 285,972	\$ 316,635	\$ 30,663	\$ 3,536,320	\$ 3,345,126	\$ 191,194	5.7%
April 2014	March 2014	\$ 316,013	\$ 359,181	\$ 43,168	\$ 3,895,501	\$ 3,661,140	\$ 234,362	6.4%
May 2014	April 2014	\$ 376,729	\$ 331,220	\$ (45,509)	\$ 4,226,722	\$ 4,037,869	\$ 188,853	4.7%
<b>Totals</b>		<b>\$ 4,037,869</b>	<b>\$ 4,226,722</b>					

<sup>1</sup> - In Fiscal Year 2014, the budget for this tax will vary per month (based upon seasonal collections).

<sup>2</sup> - The Food and Beverage Tax Rate is currently 2%.

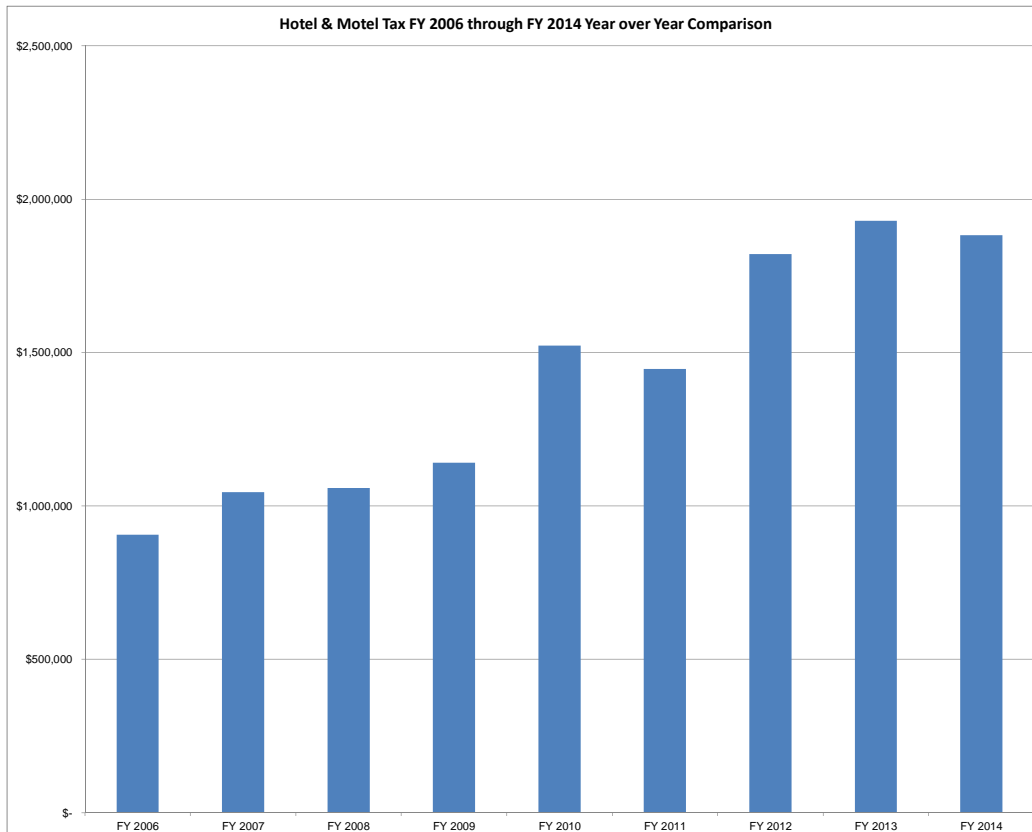


## Fiscal Year 2014 - City of Bloomington General Fund - Hotel & Motel

Hotel & Motel Tax Comparison FY 2013 vs. FY 2014				
Twelve Months				
	FY 2014	FY 2013	% variance	\$ variance
<b>Hotel &amp; Motel Tax</b>	\$ 1,708,943	\$ 1,929,584	-11.43%	\$ (220,641)
<b>Total:</b>	<b>\$ 1,708,943</b>	<b>\$ 1,929,584</b>		

Month Collected by City	Month of Sale	Average Monthly Budget 1, 2	Actual Earned 3	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
June 2013	May 2013	\$ 98,119	\$ 120,594	\$ 22,475	\$ 120,594	\$ 98,119	\$ 22,475	22.9%
July 2013	June 2013	\$ 117,680	\$ 215,161	\$ 97,481	\$ 335,755	\$ 215,799	\$ 119,956	55.6%
August 2013	July 2013	\$ 158,671	\$ 179,770	\$ 21,099	\$ 515,525	\$ 374,470	\$ 141,055	37.7%
September 2013	August 2013	\$ 159,961	\$ 182,073	\$ 22,113	\$ 697,598	\$ 534,431	\$ 163,168	30.5%
October 2013	September 2013	\$ 99,084	\$ 151,444	\$ 52,360	\$ 849,042	\$ 633,514	\$ 215,528	34.0%
November 2013	October 2013	\$ 141,961	\$ 204,899	\$ 62,938	\$ 1,053,941	\$ 775,475	\$ 278,466	35.9%
December 2013	November 2013	\$ 129,962	\$ 155,310	\$ 25,348	\$ 1,209,250	\$ 905,437	\$ 303,813	33.6%
January 2014	December 2013	\$ 111,863	\$ 99,762	\$ (12,101)	\$ 1,309,013	\$ 1,017,300	\$ 291,713	28.7%
February 2014	January 2014	\$ 64,262	\$ 97,540	\$ 33,278	\$ 1,406,552	\$ 1,081,562	\$ 324,990	30.0%
March 2014	February 2014	\$ 64,226	\$ 145,551	\$ 81,325	\$ 1,552,104	\$ 1,145,788	\$ 406,315	35.5%
April 2014	March 2014	\$ 117,147	\$ 127,019	\$ 9,871	\$ 1,679,122	\$ 1,262,935	\$ 416,187	33.0%
May 2014	April 2014	\$ 117,065	\$ 203,121	\$ 86,056	\$ 1,882,243	\$ 1,380,000	\$ 502,243	36.4%
<b>Totals</b>		<b>\$ 1,380,000</b>	<b>\$ 1,882,243</b>					

- <sup>1</sup> - In Fiscal Year 2014, the budget for this tax will vary per month (based upon seasonal collections).
- <sup>2</sup> - The Hotel/Motel tax rate is currently 6%.
- <sup>3</sup> - For financial statement purposes, the account is transitioned to an accrual basis at the end of the Fiscal Year.

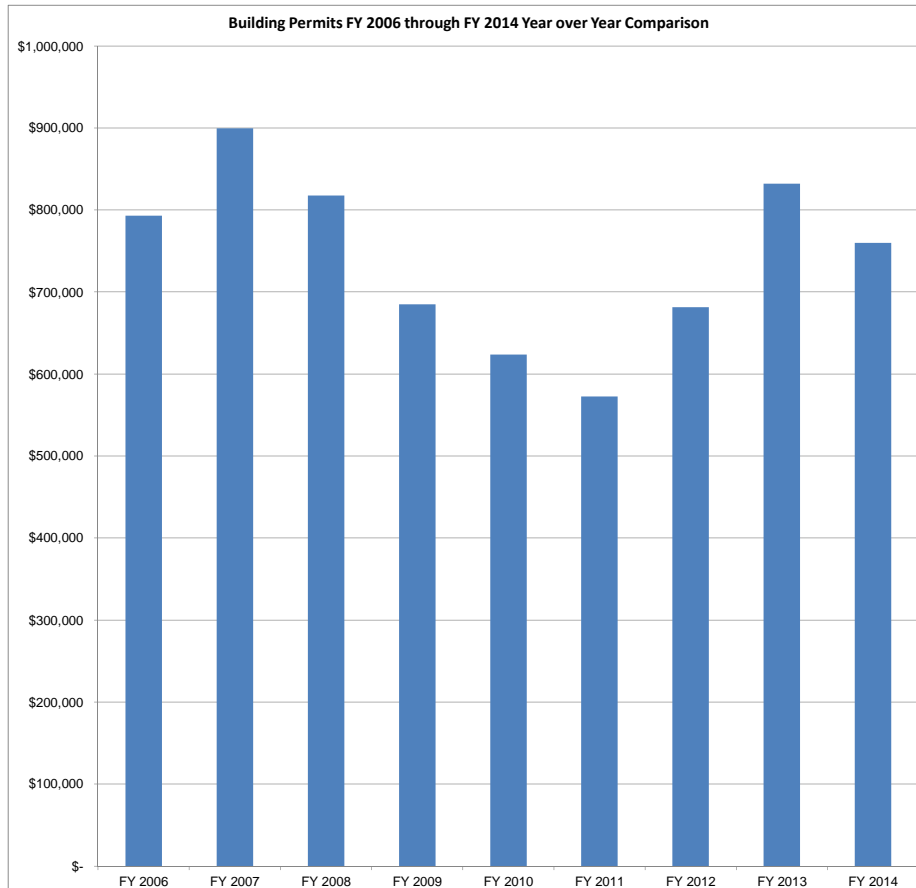


## Fiscal Year 2014 City of Bloomington General Fund - Building Permits

Building Permits Comparison FY 2013 vs. FY 2014				
Twelve Months				
	FY 2014	FY 2013	% variance	\$ variance
<b>Building Permits</b>	\$ 759,766	\$ 831,905	-8.67%	\$ (72,138)
<b>Total:</b>	<b>\$ 759,766</b>	<b>\$ 831,905</b>		

Monthly Building Permit Fee Collected by City	Average Monthly Budget	Actual Earned 1	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
May 2013	\$ 62,139	\$ 96,545	\$ 34,406	\$ 96,545	\$ 62,139	\$ 34,406	55.4%
June 2013	\$ 136,079	\$ 99,986	\$ (36,092)	\$ 196,531	\$ 198,218	\$ (1,686)	-0.9%
July 2013	\$ 119,831	\$ 76,981	\$ (42,850)	\$ 273,512	\$ 318,048	\$ (44,536)	-14.0%
August 2013	\$ 89,860	\$ 74,028	\$ (15,833)	\$ 347,540	\$ 407,909	\$ (60,369)	-14.8%
September 2013	\$ 78,599	\$ 63,577	\$ (15,021)	\$ 411,117	\$ 486,507	\$ (75,390)	-15.5%
October 2013	\$ 81,073	\$ 69,307	\$ (11,766)	\$ 480,424	\$ 567,580	\$ (87,156)	-15.4%
November 2013	\$ 69,353	\$ 39,423	\$ (29,929)	\$ 519,847	\$ 636,933	\$ (117,086)	-18.4%
December 2013	\$ 53,730	\$ 30,051	\$ (23,679)	\$ 549,898	\$ 690,663	\$ (140,765)	-20.4%
January 2014	\$ 44,972	\$ 31,467	\$ (13,505)	\$ 581,365	\$ 735,635	\$ (154,270)	-21.0%
February 2014	\$ 20,914	\$ 47,170	\$ 26,256	\$ 628,535	\$ 756,549	\$ (128,014)	-16.9%
March 2014	\$ 66,685	\$ 52,244	\$ (14,440)	\$ 680,780	\$ 823,234	\$ (142,454)	-17.3%
April 2014	\$ 61,266	\$ 78,987	\$ 17,720	\$ 759,766	\$ 884,500	\$ (124,734)	-14.1%
<b>Totals</b>	<b>\$ 884,500</b>	<b>\$ 759,766</b>					

<sup>1</sup> - The City will make an accrual at the end of the fiscal period to account for uncollected revenue. Due to the economic nature of building and construction in addition to weather conditions this revenue can fluctuate greatly.

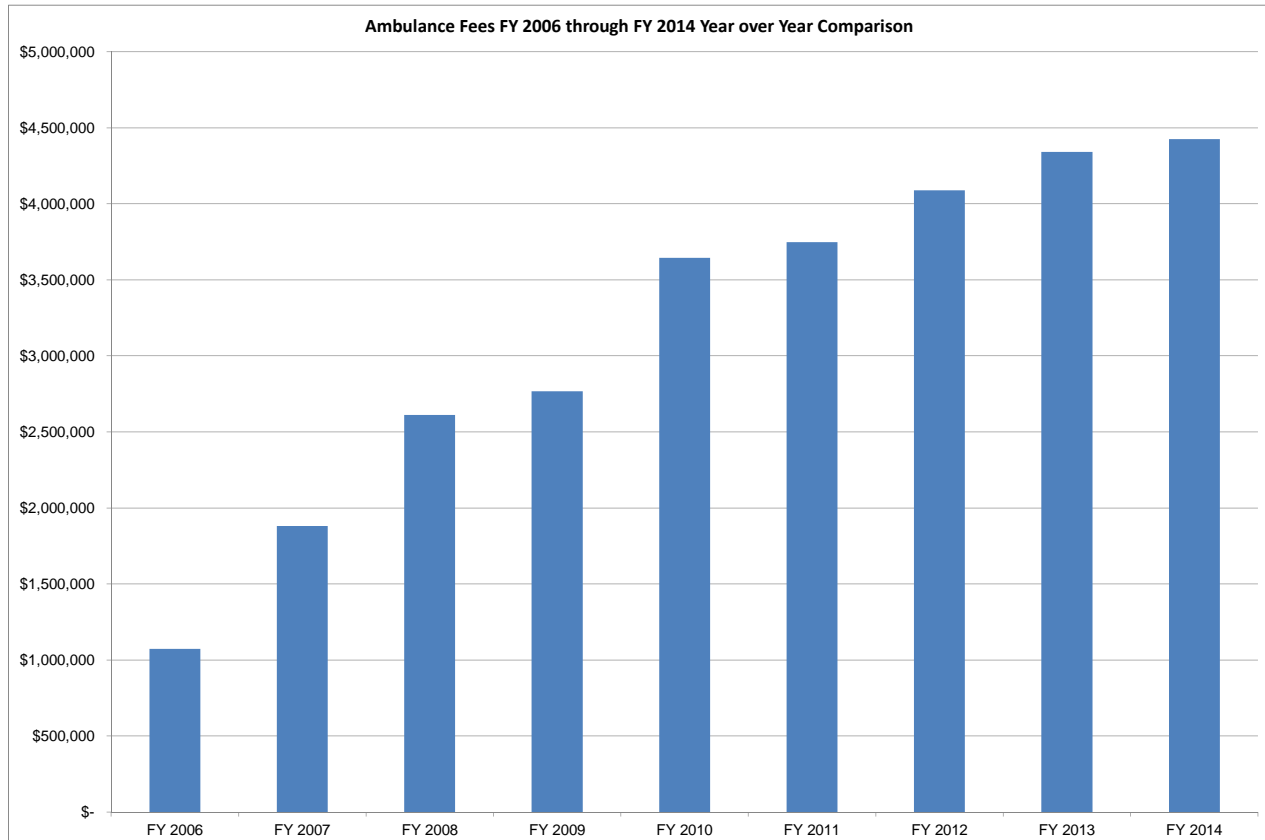


## Fiscal Year 2014 City of Bloomington General Fund - Ambulance Fee

Ambulance Fee Comparison FY 2013 vs. FY 2014				
Twelve Months				
	FY 2014	FY 2013	% variance	\$ variance
<b>Ambulance Fees</b>	\$ 4,425,311	\$ 4,340,753	1.95%	\$ 84,557
<b>Total:</b>	<b>\$ 4,425,311</b>	<b>\$ 4,340,753</b>		

Month received by City	Month of Ambulance Fee	Average Monthly Budget	Actual Earned	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
June 2013	May 2013	\$397,641	\$312,138	(\$85,503)	\$312,138	\$397,641	(\$85,503)	-21.5%
July 2013	June 2013	\$414,073	\$303,210	(\$110,863)	\$615,348	\$811,714	(\$196,366)	-24.2%
August 2013	July 2013	\$438,077	\$439,876	\$1,799	\$1,055,224	\$1,249,791	(\$194,568)	-15.6%
September 2013	August 2013	\$547,473	\$343,101	(\$204,372)	\$1,398,324	\$1,797,264	(\$398,940)	-22.2%
October 2013	September 2013	\$407,379	\$470,842	\$63,463	\$1,869,166	\$2,204,643	(\$335,477)	-15.2%
November 2013	October 2013	\$427,439	\$428,147	\$709	\$2,297,314	\$2,632,082	(\$334,769)	-12.7%
December 2013	November 2013	\$353,627	\$309,793	(\$43,834)	\$2,607,107	\$2,985,709	(\$378,603)	-12.7%
January 2014	December 2013	\$418,688	\$321,379	(\$97,309)	\$2,928,485	\$3,404,397	(\$475,912)	-14.0%
February 2014	January 2014	\$340,089	\$435,739	\$95,650	\$3,364,224	\$3,744,486	(\$380,263)	-10.2%
March 2014	February 2014	\$464,792	\$219,673	(\$245,119)	\$3,583,896	\$4,209,278	(\$625,382)	-14.9%
April 2014	March 2014	\$381,504	\$433,302	\$51,798	\$4,017,199	\$4,590,782	(\$573,583)	-12.5%
May 2014	April 2014	\$401,345	\$408,112	\$6,767	\$4,425,311	\$4,992,127	(\$566,816)	-11.4%
<b>Totals<sup>1</sup></b>		<b>\$4,992,127</b>	<b>\$4,425,311</b>					

<sup>1</sup> - An accrual will be processed at year end for bad debt which will reduce revenues.

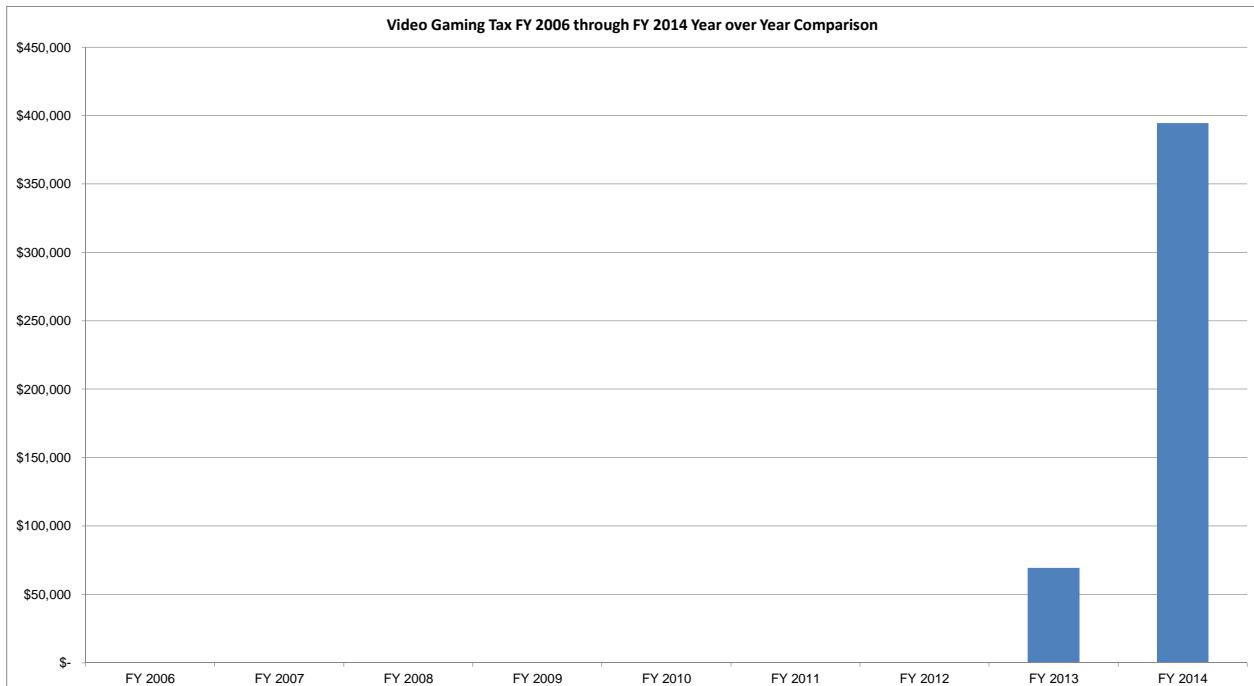


## Fiscal Year 2014 City of Bloomington General Fund - Video Gaming

Video Gaming Tax Comparison FY 2013 vs. FY 2014				
Twelve Months	FY 2014	FY 2013	% variance	\$ variance
<b>Video Gaming Tax</b>	\$ 394,409	\$ 69,393	468.37%	\$ 325,016
<b>Total:</b>	<b>\$ 394,409</b>	<b>\$ 69,393</b>		

Month Received by City	Month Collected by State	Month of Sale	Average Monthly Budget	Actual Earned	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
July 2013	June 2013	May 2013	\$ 417	\$ 24,090	\$ 23,673	\$ 24,090	\$ 417	\$ 23,673	5681.5%
August 2013	July 2013	June 2013	\$ 417	\$ 24,551	\$ 24,134	\$ 48,640	\$ 833	\$ 47,807	5736.8%
September 2013	August 2013	July 2013	\$ 417	\$ 25,314	\$ 24,897	\$ 73,955	\$ 1,250	\$ 72,705	5816.3%
October 2013	September 2013	August 2013	\$ 417	\$ 28,176	\$ 27,759	\$ 102,131	\$ 1,667	\$ 100,464	6027.8%
November 2013	October 2013	September 2013	\$ 417	\$ 28,094	\$ 27,678	\$ 130,225	\$ 2,083	\$ 128,142	6150.7%
December 2013	November 2013	October 2013	\$ 417	\$ 31,695	\$ 31,278	\$ 161,920	\$ 2,500	\$ 159,420	6376.7%
January 2014	December 2013	November 2013	\$ 417	\$ 34,195	\$ 33,779	\$ 196,115	\$ 2,917	\$ 193,198	6623.9%
February 2014	January 2014	December 2013	\$ 417	\$ 35,975	\$ 35,558	\$ 232,090	\$ 3,333	\$ 228,756	6862.6%
March 2014	February 2014	January 2014	\$ 417	\$ 33,367	\$ 32,950	\$ 265,457	\$ 3,750	\$ 261,707	6978.8%
April 2014	March 2014	February 2014	\$ 417	\$ 37,358	\$ 36,941	\$ 302,814	\$ 4,167	\$ 298,648	7167.5%
May 2014	April 2014	March 2014	\$ 417	\$ 45,640	\$ 45,223	\$ 348,454	\$ 4,583	\$ 343,871	7502.6%
June 2014	May 2014	April 2014	\$ 417	\$ 45,955	\$ 45,538	\$ 394,409	\$ 5,000	\$ 389,409	7788.1%
<b>Totals</b>			<b>\$ 5,000</b>	<b>\$ 394,409</b>					

<sup>1</sup> - The City of Bloomington did not receive Video Gaming revenue until January 2013 which was earned in October 2012 (FY 2013). The total received for all of FY 2013 was \$69,393.





## Fiscal Year 2014 City of Bloomington General Fund - Utility Taxes

Utility Tax Comparison FY 2013 vs. FY 2014-through 12 months				
	FY 2014	FY 2013	% variance	\$ variance
<b>Natural Gas</b>	\$ 742,584	\$ 575,896	28.94%	\$ 166,689
<b>Cable</b>	\$ 355,218	\$ 359,403	-1.16%	\$ (4,185)
<b>Electricity</b>	\$ 1,704,662	\$ 1,653,618	3.09%	\$ 51,045
<b>Telecommunications</b>	\$ 1,779,301	\$ 1,894,465	-6.08%	\$ (115,164)
<b>Water</b>	\$ 371,026	\$ 386,068	-3.90%	\$ (15,042)
<b>Total:</b>	<b>\$ 4,952,792</b>	<b>\$ 4,869,450</b>	1.71%	\$ 83,342

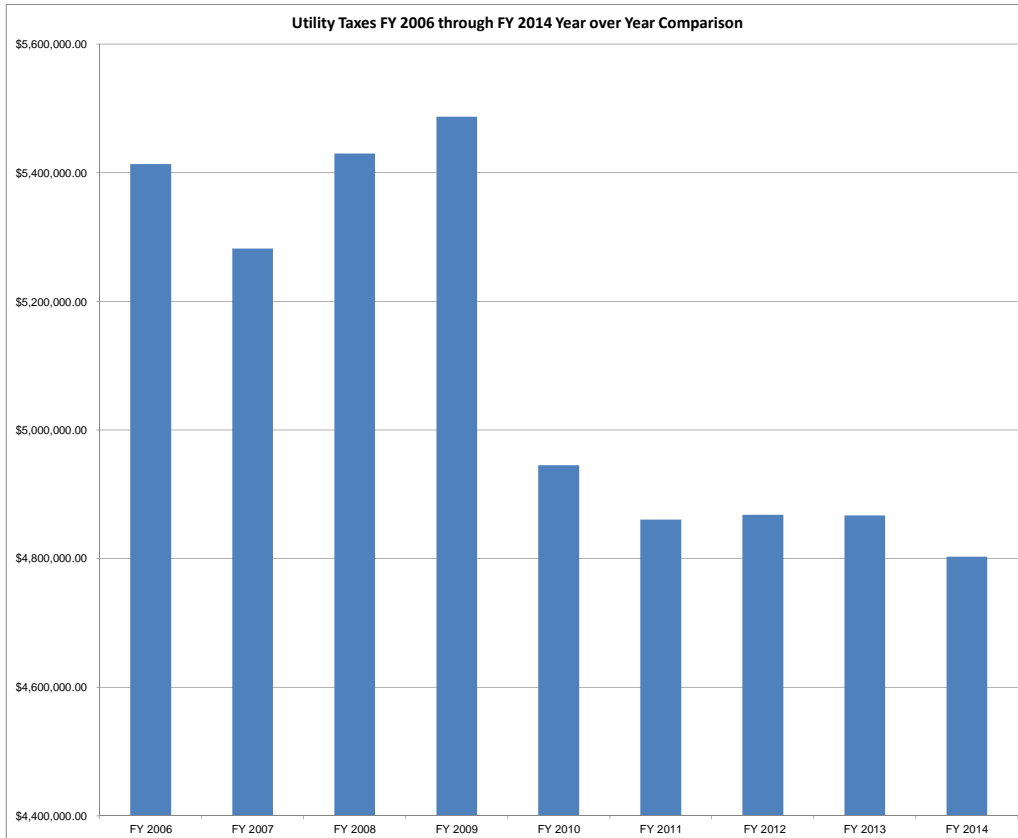
Month Earned	Average Monthly Budget	Actual Earned <sup>1,2,3,4</sup>	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
May	\$360,107	\$ 381,282	\$ 21,175	\$ 381,282	\$ 360,107	\$ 21,175	5.9%
June	\$386,998	\$ 378,776	\$ (8,222)	\$ 760,058	\$ 747,105	\$ 12,953	1.7%
July	\$407,410	\$ 404,557	\$ (2,853)	\$ 1,164,615	\$ 1,154,515	\$ 10,100	0.9%
August	\$424,441	\$ 392,626	\$ (31,815)	\$ 1,557,241	\$ 1,578,956	\$ (21,715)	-1.4%
September	\$399,073	\$ 394,116	\$ (4,958)	\$ 1,951,357	\$ 1,978,029	\$ (26,672)	-1.3%
October	\$361,121	\$ 374,807	\$ 13,686	\$ 2,326,163	\$ 2,339,150	\$ (12,987)	-0.6%
November	\$367,449	\$ 368,211	\$ 762	\$ 2,694,375	\$ 2,706,599	\$ (12,225)	-0.5%
December	\$435,773	\$ 425,430	\$ (10,343)	\$ 3,119,805	\$ 3,142,372	\$ (22,567)	-0.7%
January	\$378,091	\$ 462,455	\$ 84,364	\$ 3,582,260	\$ 3,520,463	\$ 61,796	1.8%
February	\$426,388	\$ 465,525	\$ 39,137	\$ 4,047,785	\$ 3,946,851	\$ 100,934	2.6%
March	\$419,748	\$ 465,778	\$ 46,030	\$ 4,513,562	\$ 4,366,599	\$ 146,964	3.4%
April	\$385,797	\$ 439,229	\$ 53,432	\$ 4,952,792	\$ 4,752,396	\$ 200,396	4.2%
<b>Totals</b>	<b>\$4,752,396</b>	<b>\$ 4,952,792</b>					

<sup>1</sup> - The monthly collections is based upon a cash collections rather than accrual accounting.

<sup>2</sup> - The City will make an accrual at the end of the fiscal period to account for uncollected revenue.

<sup>3</sup> - Natural gas (Nicor), Cable (Comcast), Electricity (Ameren, Corn Belt), Telecommunications (various), and water (City of Bloomington).

<sup>4</sup> - Payments are listed in the actual month they are for, not the month the payment was received. This allows for a actual comparison of budget versus monthly actual.



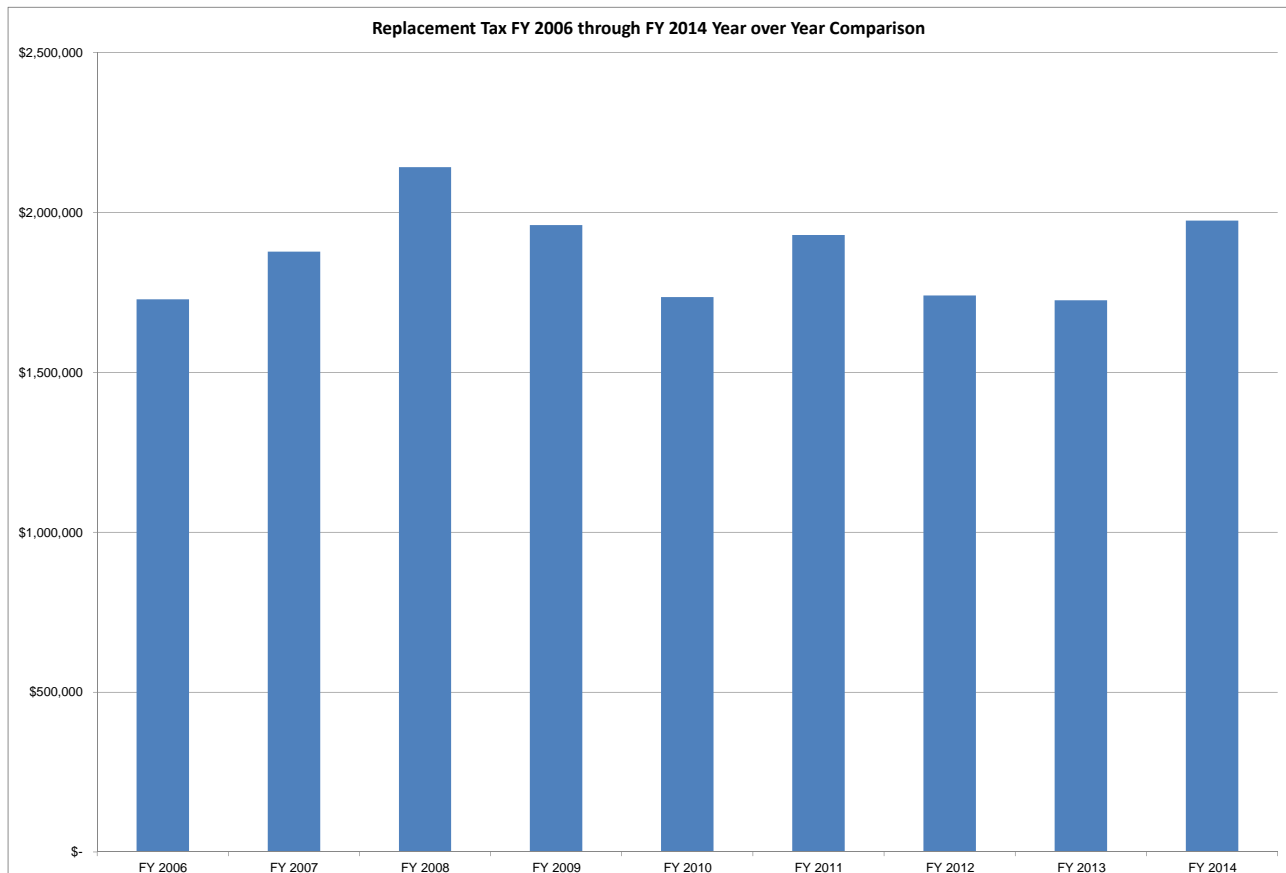
## Fiscal Year 2014 City of Bloomington General Fund - Replacement Tax (Personal Property Tax)

Replacement Tax Comparison FY 2013 vs. FY 2014				
Twelve Months				
	FY 2014	FY 2013	% variance	\$ variance
Replacement Tax	\$ 1,975,055	\$ 1,725,839	14.44%	\$ 249,216
<b>Total:</b>	<b>\$ 1,975,055</b>	<b>\$ 1,725,839</b>		

Month Received by City	Month(s) Collected by State	Average Monthly Budget <sup>1</sup>	Actual Earned	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
May 2013	April 2013	\$ 249,127	\$ 368,010	\$ 118,883	\$ 368,010	\$ 249,127	\$ 118,883	47.7%
July 2013	May & June 2013	\$ 254,889	\$ 359,591	\$ 104,702	\$ 727,600	\$ 504,016	\$ 223,585	44.4%
August 2013	July 2013	\$ 86,410	\$ 37,717	\$ (48,694)	\$ 765,317	\$ 590,426	\$ 174,891	29.6%
October 2013	August & September 2013	\$ 286,080	\$ 262,788	\$ (23,292)	\$ 1,028,105	\$ 876,506	\$ 151,599	17.3%
December 2013	October & November 2013	\$ 106,162	\$ 95,861	\$ (10,301)	\$ 1,123,966	\$ 982,668	\$ 141,298	14.4%
January 2014	December 2013	\$ 204,139	\$ 324,459	\$ 120,319	\$ 1,448,425	\$ 1,186,808	\$ 261,617	22.0%
March 2014	January & February 2014	\$ 81,949	\$ 96,290	\$ 14,340	\$ 1,544,714	\$ 1,268,757	\$ 275,957	21.8%
April 2014	March 2014	\$ 328,762	\$ 430,341	\$ 101,579	\$ 1,975,055	\$ 1,597,519	\$ 377,536	23.6%
<b>Totals</b>		<b>\$ 1,597,519</b>	<b>\$ 1,975,055</b>					

<sup>1</sup> - The Average Monthly Budget is calculated by utilizing the last 8 rolling years actuals by month.

<sup>2</sup> - The Replacement Tax budget is divided accordingly: \$5,000 (General Bond and Interest), \$50,000 to 2004 Multi Project Bond Redemption Fund, \$130,400 to Library, \$1,402,119 to General Fund, \$5,000 to Police Pension Fund and \$5,000 to Fire Pension Fund



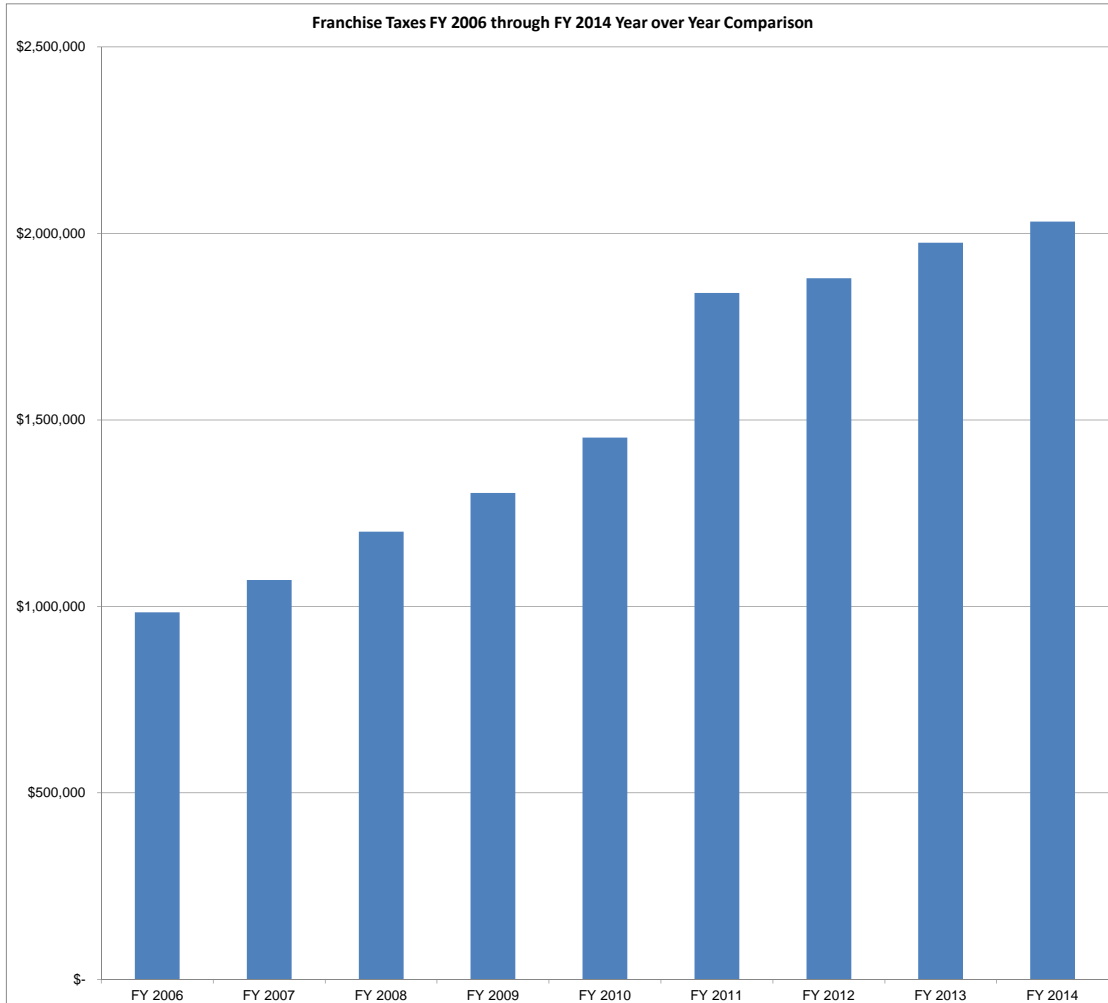
## Fiscal Year 2014 City of Bloomington General Fund - Franchise Taxes

Franchise Tax Comparison FY 2013 vs. FY 2014				
Twelve Months	FY 2014	FY 2013	% variance	\$ variance
<b>Franchise Tax</b>	\$ 2,031,681	\$ 1,975,390	2.85%	\$ 56,292
<b>Total:</b>	<b>\$ 2,031,681</b>	<b>\$ 1,975,390</b>		

Month Collected by City	Month of Sale	Average Monthly Budget 1	Actual Earned	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
June 2013	May 2013	\$ 124,168	\$ 126,262	\$ 2,094	\$ 126,262	\$ 124,168	\$ 2,094	1.7%
July 2013	June 2013	\$ 124,168	\$ 126,591	\$ 2,423	\$ 252,852	\$ 248,335	\$ 4,517	1.8%
August 2013	July 2013	\$ 124,168	\$ 125,296	\$ 1,129	\$ 378,148	\$ 372,503	\$ 5,646	1.5%
September 2013	August 2013	\$ 124,168	\$ 124,884	\$ 716	\$ 503,032	\$ 496,670	\$ 6,362	1.3%
October 2013	September 2013	\$ 124,168	\$ 129,113	\$ 4,945	\$ 632,145	\$ 620,838	\$ 11,307	1.8%
November 2013	October 2013	\$ 124,168	\$ 125,390	\$ 1,223	\$ 757,535	\$ 745,005	\$ 12,530	1.7%
December 2013	November 2013	\$ 124,168	\$ 125,227	\$ 1,059	\$ 882,762	\$ 869,173	\$ 13,589	1.6%
January 2014 <sup>2</sup>	December 2013	\$ 583,168	\$ 636,536	\$ 53,368	\$ 1,519,298	\$ 1,452,341	\$ 66,958	4.6%
February 2014	January 2014	\$ 124,168	\$ 126,933	\$ 2,766	\$ 1,646,232	\$ 1,576,508	\$ 69,723	4.4%
March 2014	February 2014	\$ 124,168	\$ 128,013	\$ 3,846	\$ 1,774,245	\$ 1,700,676	\$ 73,569	4.3%
April 2014	March 2014	\$ 124,168	\$ 129,646	\$ 5,478	\$ 1,903,890	\$ 1,824,843	\$ 79,047	4.3%
May 2014	April 2014	\$ 124,168	\$ 127,791	\$ 3,623	\$ 2,031,681	\$ 1,949,011	\$ 82,670	4.2%
<b>Totals</b>		<b>\$ 1,949,011</b>	<b>\$ 2,031,681</b>					

<sup>1</sup> - The City of Bloomington budgeted for the following Franchise Taxes in FY 2014: Comcast \$1,018,368, Ameren IP \$471,643 and Corn Belt Electric \$459,000.

<sup>2</sup> - Corn Belt Electric make an annual payment normally collected in January, whereas Comcast and Ameren IP pay monthly

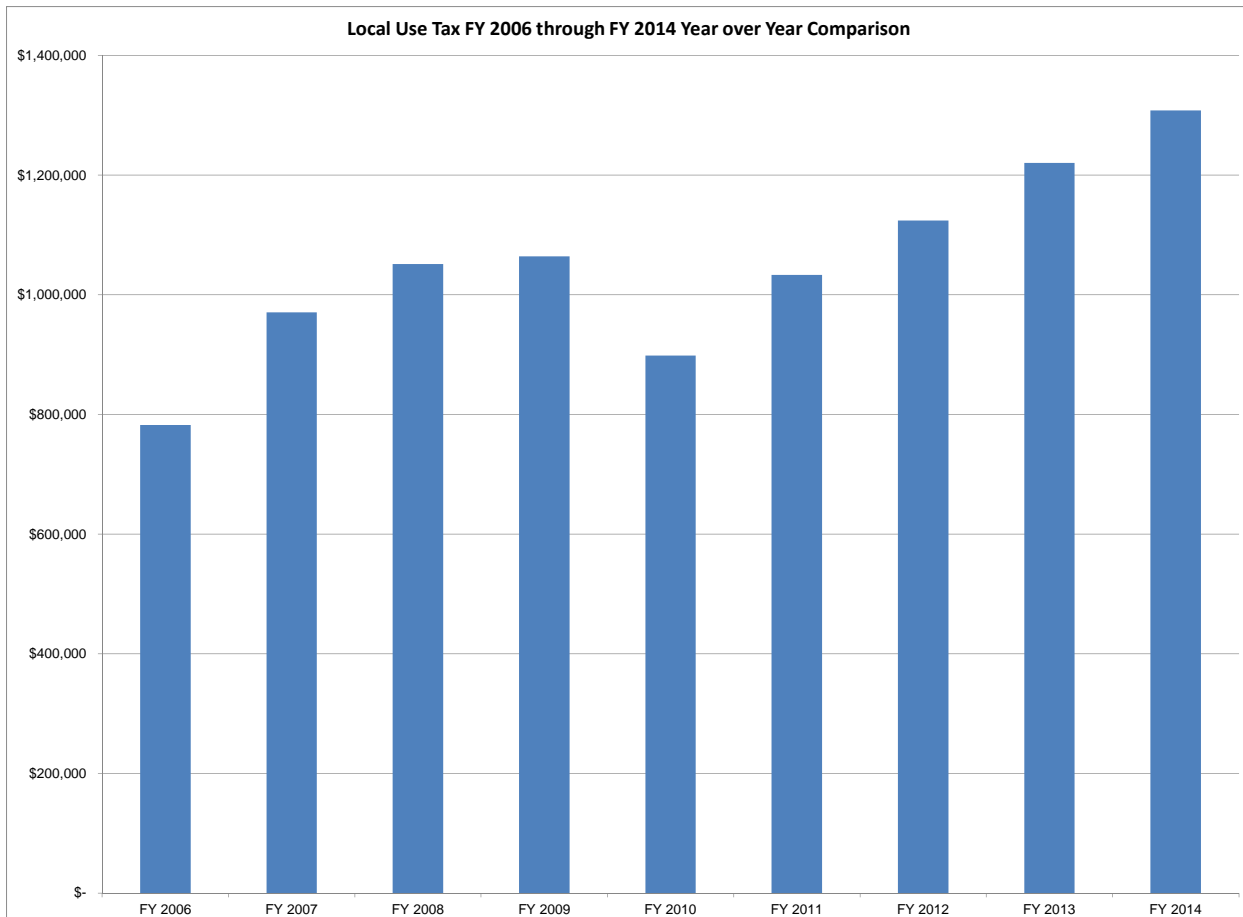


Note: Ameren started paying Franchise Fee in January 2010

## Fiscal Year 2014 City of Bloomington General Fund - Local Use Tax

Local Use Tax Comparison FY 2013 vs. FY 2014				
Twelve Months				
	FY 2014	FY 2013	% variance	\$ variance
Local Use Tax	\$ 1,307,805	\$ 1,220,288	7.17%	\$ 87,517
<b>Total:</b>	<b>\$ 1,307,805</b>	<b>\$ 1,220,288</b>		

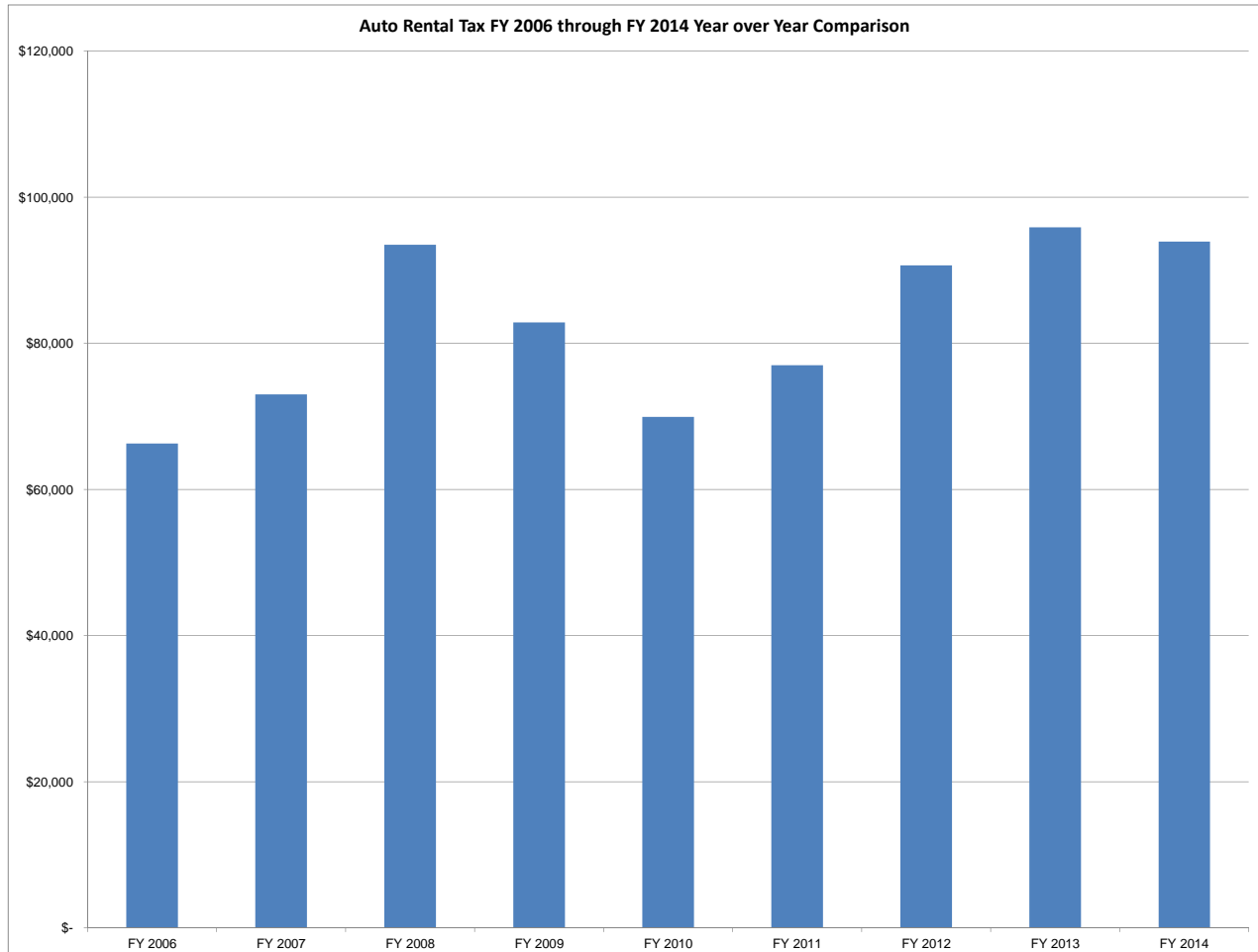
Month Received by City	Month Collected by State	Average Monthly Budget	Actual Earned	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
May 2013	March 2013	\$95,329	\$77,470	(\$17,859)	\$77,470	\$95,329	(\$17,859)	-18.7%
June 2013	April 2013	\$101,697	\$97,237	(\$4,460)	\$174,707	\$197,026	(\$22,319)	-11.3%
July 2013	May 2013	\$107,801	\$106,717	(\$1,084)	\$281,424	\$304,827	(\$23,403)	-7.7%
August 2013	June 2013	\$93,963	\$94,238	\$275	\$375,661	\$398,790	(\$23,128)	-5.8%
September 2013	July 2013	\$106,088	\$125,160	\$19,072	\$500,821	\$504,878	(\$4,057)	-0.8%
October 2013	August 2013	\$98,552	\$107,672	\$9,120	\$608,493	\$603,430	\$5,063	0.8%
November 2013	September 2013	\$99,978	\$100,606	\$628	\$709,099	\$703,408	\$5,692	0.8%
December 2013	October 2013	\$94,588	\$108,541	\$13,953	\$817,640	\$797,995	\$19,645	2.5%
January 2014	November 2013	\$130,329	\$116,482	(\$13,847)	\$934,122	\$928,325	\$5,797	0.6%
February 2014	December 2013	\$95,583	\$109,660	\$14,076	\$1,043,781	\$1,023,908	\$19,874	1.9%
March 2014	January 2014	\$112,618	\$172,537	\$59,918	\$1,216,318	\$1,136,526	\$79,792	7.0%
April 2014	February 2014	\$104,556	\$91,487	(\$13,069)	\$1,307,805	\$1,241,082	\$66,723	5.4%
		<b>\$1,241,082</b>	<b>\$1,307,805</b>					



## Fiscal Year 2014 City of Bloomington General Fund - Auto Rental

Auto Rental Tax Comparison FY 2013 vs. FY 2014				
Twelve Months				
	FY 2014	FY 2013	% variance	\$ variance
<b>Auto Rental Tax</b>	\$ 93,932	\$ 95,881	-2.03%	\$ (1,948)
<b>Total:</b>	<b>\$ 93,932</b>	<b>\$ 95,881</b>		

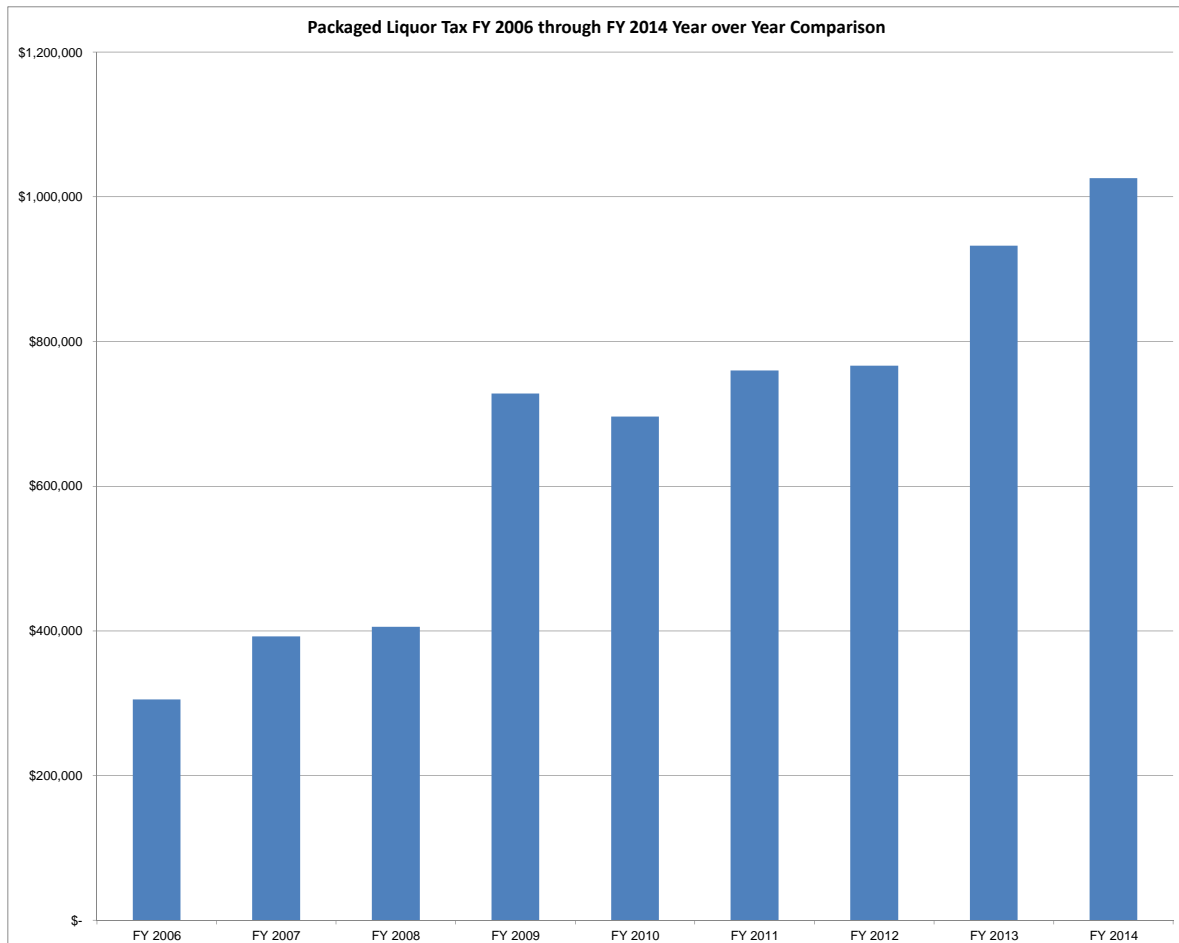
Month Received by City	Month Collected by State	Month of Sale	Average Monthly Budget	Actual Earned	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
July 2013	May 2013	April 2013	\$ 7,575	\$ 8,047	\$ 472	\$ 8,047	\$ 7,575	\$ 472	6.2%
August 2013	June 2013	May 2013	\$ 7,575	\$ 9,430	\$ 1,855	\$ 17,477	\$ 15,150	\$ 2,327	15.4%
September 2013	July 2013	June 2013	\$ 7,575	\$ 7,464	\$ (111)	\$ 24,941	\$ 22,725	\$ 2,216	9.7%
October 2013	August 2013	July 2013	\$ 7,575	\$ 8,878	\$ 1,303	\$ 33,818	\$ 30,300	\$ 3,518	11.6%
November 2013	September 2013	August 2013	\$ 7,575	\$ 9,478	\$ 1,903	\$ 43,296	\$ 37,875	\$ 5,421	14.3%
December 2013	October 2013	September 2013	\$ 7,575	\$ 8,050	\$ 475	\$ 51,346	\$ 45,450	\$ 5,896	13.0%
January 2014	November 2013	October 2013	\$ 7,575	\$ 9,355	\$ 1,780	\$ 60,702	\$ 53,025	\$ 7,677	14.5%
February 2014	December 2013	November 2013	\$ 7,575	\$ 6,475	\$ (1,100)	\$ 67,176	\$ 60,600	\$ 6,576	10.9%
March 2014	January 2014	December 2013	\$ 7,575	\$ 7,232	\$ (343)	\$ 74,408	\$ 68,175	\$ 6,233	9.1%
April 2014	February 2014	January 2014	\$ 7,575	\$ 5,868	\$ (1,707)	\$ 80,276	\$ 75,750	\$ 4,526	6.0%
May 2014	March 2014	February 2014	\$ 7,575	\$ 4,427	\$ (3,148)	\$ 84,703	\$ 83,325	\$ 1,378	1.7%
June 2014	April 2014	March 2014	\$ 7,575	\$ 9,230	\$ 1,655	\$ 93,932	\$ 90,900	\$ 3,032	3.3%
<b>Totals</b>			<b>\$ 90,900</b>	<b>\$ 93,932</b>					



## Fiscal Year 2014 City of Bloomington General Fund - Packaged Liquor Tax

Packaged Liquor Tax Comparison FY 2013 vs. FY 2014				
Twelve Months				
	FY 2014	FY 2013	% variance	\$ variance
<b>Packages Liquor Tax</b>	\$ 1,025,954	\$ 932,468	10.03%	\$ 93,486
<b>Total:</b>	<b>\$ 1,025,954</b>	<b>\$ 932,468</b>		

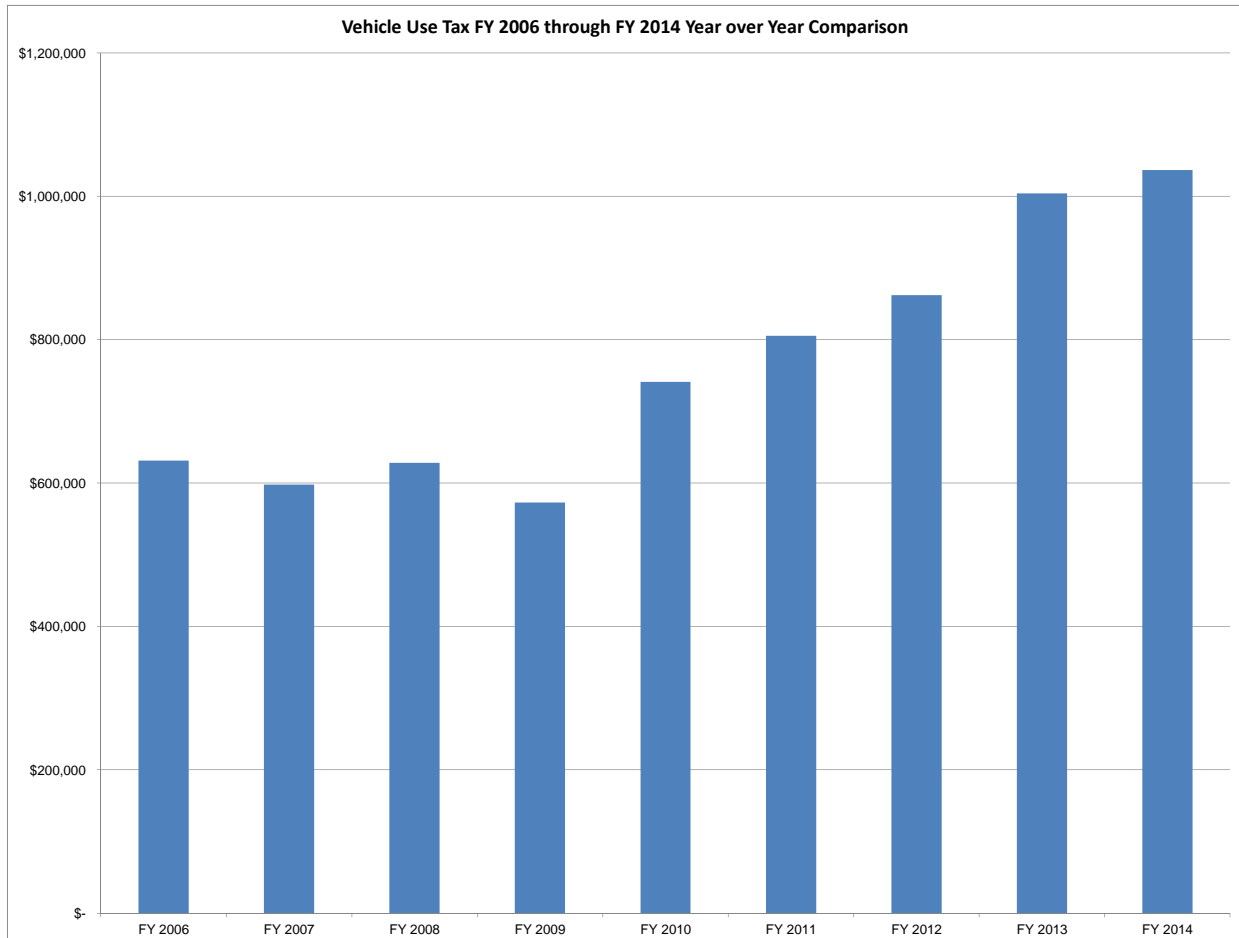
Month Collected by City	Month of Sale	Average Monthly Budget	Actual Earned	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
June 2013	May 2013	\$ 70,195	\$ 86,879	\$ 16,684	\$ 86,879	\$ 70,195	\$ 16,684	23.8%
July 2013	June 2013	\$ 70,195	\$ 86,892	\$ 16,697	\$ 173,772	\$ 140,390	\$ 33,382	23.8%
August 2013	July 2013	\$ 70,195	\$ 87,214	\$ 17,019	\$ 260,985	\$ 210,585	\$ 50,400	23.9%
September 2013	August 2013	\$ 70,195	\$ 86,461	\$ 16,266	\$ 347,446	\$ 280,780	\$ 66,666	23.7%
October 2013	September 2013	\$ 70,195	\$ 82,931	\$ 12,736	\$ 430,377	\$ 350,975	\$ 79,402	22.6%
November 2013	October 2013	\$ 70,195	\$ 83,913	\$ 13,718	\$ 514,290	\$ 421,170	\$ 93,120	22.1%
December 2013	November 2013	\$ 70,195	\$ 90,450	\$ 20,255	\$ 604,740	\$ 491,365	\$ 113,375	23.1%
January 2014	December 2013	\$ 70,195	\$ 117,990	\$ 47,795	\$ 722,730	\$ 561,560	\$ 161,170	28.7%
February 2014	January 2014	\$ 70,195	\$ 73,092	\$ 2,897	\$ 795,822	\$ 631,755	\$ 164,067	26.0%
March 2014	February 2014	\$ 70,195	\$ 71,838	\$ 1,643	\$ 867,660	\$ 701,950	\$ 165,710	23.6%
April 2014	March 2014	\$ 70,195	\$ 77,666	\$ 7,471	\$ 945,327	\$ 772,145	\$ 173,182	22.4%
May 2014	April 2014	\$ 70,195	\$ 80,627	\$ 10,432	\$ 1,025,954	\$ 842,340	\$ 183,614	21.8%
<b>Totals</b>		<b>\$ 842,340</b>	<b>\$ 1,025,954</b>					



## Fiscal Year 2014 City of Bloomington General Fund - Vehicle Use Tax

Vehicle Use Tax Comparison FY 2013 vs. FY 2014				
Twelve Months	FY 2014	FY 2013	% variance	\$ variance
<b>Vehicle Use Tax</b>	\$ 1,036,688	\$ 1,004,126	3.24%	\$ 32,562
<b>Total:</b>	<b>\$ 1,036,688</b>	<b>\$ 1,004,126</b>		

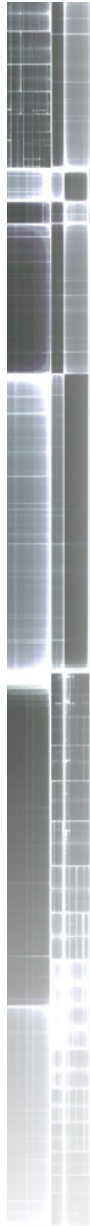
Month Collected by City	Month of Sale	Average Monthly Budget	Actual Earned	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
June 2013	May 2013	\$ 70,700	\$ 104,826	\$ 34,126	\$ 104,826	\$ 70,700	\$ 34,126	48.3%
July 2013	June 2013	\$ 70,700	\$ 80,797	\$ 10,097	\$ 185,623	\$ 141,400	\$ 44,223	31.3%
August 2013	July 2013	\$ 70,700	\$ 89,378	\$ 18,678	\$ 275,001	\$ 212,100	\$ 62,901	29.7%
September 2013	August 2013	\$ 70,700	\$ 102,442	\$ 31,742	\$ 377,443	\$ 282,800	\$ 94,643	33.5%
October 2013	September 2013	\$ 70,700	\$ 71,770	\$ 1,070	\$ 449,213	\$ 353,500	\$ 95,713	27.1%
November 2013	October 2013	\$ 70,700	\$ 92,070	\$ 21,370	\$ 541,283	\$ 424,200	\$ 117,083	27.6%
December 2013	November 2013	\$ 70,700	\$ 88,870	\$ 18,170	\$ 630,153	\$ 494,900	\$ 135,253	27.3%
January 2014	December 2013	\$ 70,700	\$ 79,324	\$ 8,624	\$ 709,477	\$ 565,600	\$ 143,877	25.4%
February 2014	January 2014	\$ 70,700	\$ 85,933	\$ 15,233	\$ 795,411	\$ 636,300	\$ 159,111	25.0%
March 2014	February 2014	\$ 70,700	\$ 85,314	\$ 14,614	\$ 880,725	\$ 707,000	\$ 173,725	24.6%
April 2014	March 2014	\$ 70,700	\$ 74,889	\$ 4,189	\$ 955,614	\$ 777,700	\$ 177,914	22.9%
May 2014	April 2014	\$ 70,700	\$ 81,074	\$ 10,374	\$ 1,036,688	\$ 848,400	\$ 188,288	22.2%
<b>Totals</b>		<b>\$ 848,400</b>	<b>\$ 1,036,688</b>					



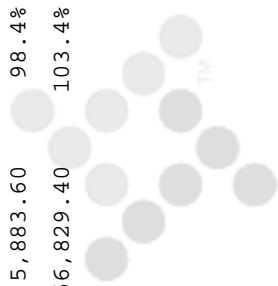
CITY OF BLOOMINGTON INVESTMENT ACCOUNTS LIST  
As Of 04/30/2014

Munis Object	Receipt/ Confirm #	Investment Type	Invested In	Broker/Investment Agent	Rate	Balance As Of 04/30/2014	Maturity Date
10001 & 10002 10007 & 10008		General Checking	Busey	Busey		\$ 5,087,979.57	N/A
		BCPA Checking & Depository	Busey	Busey		\$ 81,153.40	N/A
10010		BCPA Cap Campaign Depository	Busey	Busey		\$ 467,134.88	N/A
10012		JM Scott Checking	Busey	Busey		\$ 42,988.15	N/A
10022		Community Develop Checking	Busey	Busey		\$ 139,814.83	N/A
10023		IHDA-SFOOR Checking	Busey	Busey		\$ 23,391.53	N/A
10032		Library Checking	Busey	Busey		\$ 482,511.07	N/A
10042		Rehabilitation Checking	Busey	Busey		\$ 5,484.21	N/A
10052		Motor Fuel Tax Checking	Busey	Busey		\$ 424,386.08	N/A
10060		2013 Bonds	Busey	Busey		\$ 10,116,840.77	N/A
<b>Operating Accounts</b>						<b>\$ 16,871,684.49</b>	
10003		Water Lockbox	Commerce	Commerce		\$ 231,805.17	N/A
10009		Ambulance Lockbox	JP Morgan	Accumed		\$ 56,341.04	N/A
<b>Lockbox Operating Accounts</b>						<b>\$ 288,146.21</b>	
10011		BCPA Community Foundation	Commerce Trust - Money Markets	Community Foundation		\$ 505,069.29	N/A
10070		Casualty Insurance TPA	JP Morgan	ASC		\$ 28,124.69	N/A
10130		Capital Lease Trust	Commerce	Commerce		\$ 2,705,432.00	N/A
<b>Third Party Accounts</b>						<b>\$ 3,238,625.98</b>	
10110	108034612	Certificate of Deposit	Bank of India NY	Commerce Bank	0.300%	\$ 125,000.00	05/07/14
10110	108035131	Certificate of Deposit	Beal Bank USA	Commerce Bank	0.200%	\$ 125,000.00	06/18/14
10110	108035129	Certificate of Deposit	Mizuho Corp Bank USA	Commerce Bank	0.200%	\$ 125,000.00	06/19/14
10110	108034936	Certificate of Deposit	Bank of Baroda	Commerce Bank	0.250%	\$ 168,000.00	07/22/14
10110	108034986	Certificate of Deposit	Compass Bank	Commerce Bank	0.250%	\$ 167,000.00	07/29/14
10110	108035025	Certificate of Deposit	Mizrahi Tefahot Bank	Commerce Bank	0.200%	\$ 167,000.00	08/11/14
10110	108034633	Certificate of Deposit	Integrity Bank PA	Commerce Bank	0.250%	\$ 125,000.00	08/15/14
10110	108034915	Certificate of Deposit	Homestreet Bank	Commerce Bank	0.300%	\$ 125,000.00	10/16/14
10110	108035217	Certificate of Deposit	First Niagara Bank NY	Commerce Bank	0.250%	\$ 125,000.00	10/17/14
10110	108035245	Certificate of Deposit	Susquehanna Bank	Commerce Bank	0.200%	\$ 125,000.00	10/27/14
10110	108034583	Certificate of Deposit	Bank of China (NY)	Commerce Bank	0.350%	\$ 125,000.00	10/30/14
10110	108035043	Certificate of Deposit	Synovus Bank GA	Commerce Bank	0.250%	\$ 125,000.00	12/22/14
10110	108033760	Certificate of Deposit	Discover Bank	Commerce Bank	0.500%	\$ 125,000.00	02/13/15
10110	108035038	Certificate of Deposit	BBCN Bank	Commerce Bank	0.250%	\$ 125,000.00	02/26/15
10110	108035063	Certificate of Deposit	Enerbank USA	Commerce Bank	0.250%	\$ 125,000.00	02/27/15
10110	108035102	Certificate of Deposit	Peapack-Gladstone Bank	Commerce Bank	0.250%	\$ 125,000.00	03/13/15
10110	49062139	Certificate of Deposit	Everbank/Jacksonville FL	Commerce Bank	0.300%	\$ 125,000.00	03/27/15
10110	108034765	Certificate of Deposit	Ally Bank	Commerce Bank	1.000%	\$ 125,000.00	12/05/16
10110	108034764	Certificate of Deposit	Goldman Sachs Bank USA	Commerce Bank	1.000%	\$ 125,000.00	12/05/16
10110	108034762	Certificate of Deposit	Doral Bank	Commerce Bank	1.050%	\$ 125,000.00	12/06/16
10110	108034761	Certificate of Deposit	GE Capital Retail Bank	Commerce Bank	1.050%	\$ 125,000.00	12/06/16
10110	108034813	Certificate of Deposit	Sallie Mae Bank	Commerce Bank	1.050%	\$ 125,000.00	12/12/16
10110	108034763	Certificate of Deposit	Traditions Bank	Commerce Bank	1.000%	\$ 125,000.00	06/19/17
10110	108034766	Certificate of Deposit	State Bank of Lizton IN	Commerce Bank	1.050%	\$ 96,000.00	08/11/17
<b>Certificates of Deposit</b>						<b>\$ 3,098,000.00</b>	
10101		General Money Market	US Bank	Illinois Funds	0.014%	\$ 3,490,500.20	N/A
10102		Motor Fuel Tax Money Market	US Bank	Illinois Funds	0.014%	\$ 5,257,309.84	N/A
10103		Library Money Market	US Bank	Illinois Funds	0.014%	\$ 81,805.27	N/A
10104		JM Scott Money Market	US Bank	Illinois Funds	0.014%	\$ 187,975.75	N/A
10107		Library Capital Reserve Money Market	US Bank	Illinois Funds	0.014%	\$ 2,051,982.06	N/A
10116		Library Fixed Asset Money Market	US Bank	Illinois Funds	0.014%	\$ 1,025,399.74	N/A
10135		Morton Community Bank	Morton Community Bank	Morton Community Bank	0.320%	\$ 26,064,461.85	N/A
10132		1-3 Year Fund Portfolio		IMET-Illinois Metropolitan Investment Fund	Market Value	\$ 166,277.10	N/A
10132		Convenience Fund Portfolio		IMET-Illinois Metropolitan Investment Fund	0.360%	\$ 7,594,592.12	N/A
<b>Local Government Investment Pools</b>						<b>\$ 45,920,303.93</b>	
10110	108033785	US Treasury Strips	US Treasury	Commerce Bank	0.355%	\$ 989,997.68	11/15/15
10110	108033867	US Treasury Strips	US Treasury	Commerce Bank	0.340%	\$ 989,980.00	02/15/16
10110	108033868	US Treasury Strips	US Treasury	Commerce Bank	0.550%	\$ 978,460.00	02/15/17
<b>Treasuries</b>						<b>\$ 2,958,437.68</b>	
10110	108033726	Municipal Bond	Will Cnty IL CUSD 365	Commerce Bank	4.750%	\$ 555,200.00	11/01/15
10110	108033938	Municipal Bond	SE Missouri St Univ Revenue	Commerce Bank	1.300%	\$ 547,943.00	04/01/16
10110	108033912	Municipal Bond	Cook Cnty IL Gen OB Unltd	Commerce Bank	2.932%	\$ 266,042.50	11/15/16
10110	108034154	Municipal Bond	Illinois St HSG DEV Auth	Commerce Bank	1.537%	\$ 231,012.00	01/01/17
10110	108034011	Municipal Bond	Lake Cnty IL Warren TWP	Commerce Bank	1.699%	\$ 328,476.80	03/01/17
10110	49061864	Municipal Bond	Jefferson WI Sch Dist	Commerce Bank	0.940%	\$ 500,725.00	03/01/17
10110	108033911	Municipal Bond	Kentucky St Asses/Liab Co	Commerce Bank	1.408%	\$ 403,288.00	04/01/17
<b>Municipal Bonds</b>						<b>\$ 2,832,687.30</b>	
10143		Dreyfus Cash Mgmt CL B-P Portfolio		The National Bank of Indianapolis	Market Value	\$ 140,296.38	N/A
<b>Mutual Funds</b>						<b>\$ 140,296.38</b>	
10110	108033869	Federal Farm Credit Bank	Federal Farm Credit Bank	Commerce Bank	0.340%	\$ 999,880.00	07/29/15
10110	108034090	Federal Home Loan Bank	Federal Home Loan Bank	Commerce Bank	0.330%	\$ 999,454.00	02/02/16
10110	108034861	Federal Home Loan Bank	Federal Home Loan Bank	Commerce Bank	0.500%	\$ 500,000.00	06/27/16
10110	108034860	Freddie Mac	Freddie Mac	Commerce Bank	0.500%	\$ 499,875.75	06/27/16
10190		Fed Natl Mort Assn Portfolio		The National Bank of Indianapolis	Market Value	\$ 21,909.70	06/01/37
<b>Federal Agencies</b>						<b>\$ 3,021,119.45</b>	
<b>Total Investments</b>						<b>\$ 78,369,301.42</b>	





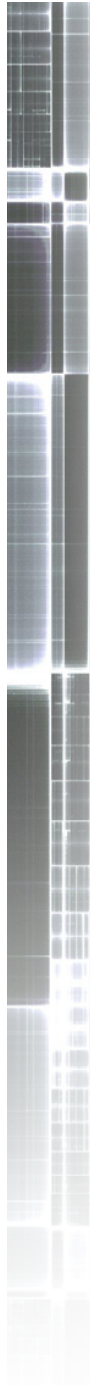
	ORIGINAL ESTIM REV	ESTIM REV ADJ	REVISED ESTIM REV	ACTUAL YTD REVENUE	REMAINING REVENUE	% COLL
10010010 Non Departmental						
50010 Sales Tax	14,383,100.00	0.00	14,383,100.00	13,599,480.94	783,619.06	94.6%
50014 Home Rule Sales Tax	11,995,682.00	0.00	11,995,682.00	11,184,340.80	811,341.20	93.2%
50016 Local Use Tax from State	1,241,082.00	0.00	1,241,082.00	1,307,804.89	-66,722.89	105.4%
50018 Auto Rental Tax	90,900.00	0.00	90,900.00	93,932.43	-3,032.43	103.3%
50030 Food & Beverage Tax	4,037,869.00	0.00	4,037,869.00	3,859,669.20	178,199.80	95.6%
50032 Package Liquor Tax	842,340.00	0.00	842,340.00	945,326.74	-102,986.74	112.2%
50034 Hotel / Motel Tax	1,380,000.00	0.00	1,380,000.00	1,631,596.60	-251,596.60	118.2%
50036 Vehicle Use Tax	848,400.00	0.00	848,400.00	1,036,687.63	-188,287.63	122.2%
50038 Franchise Taxes	1,949,011.00	0.00	1,949,011.00	2,031,681.32	-82,670.32	104.2%
50070 Video Gaming Tax	5,000.00	0.00	5,000.00	394,409.52	-389,409.52	7888.2%
50101 Property Taxes -- Corporat	2,901,180.00	0.00	2,901,180.00	2,898,607.32	2,572.68	99.9%
50102 Property Taxes -- Fire	1,183,228.00	0.00	1,183,228.00	1,182,098.35	1,129.65	99.9%
50103 Property Taxes -- Police	1,354,421.00	0.00	1,354,421.00	1,353,189.58	1,231.42	99.9%
50104 Property Taxes -- Parks	1,001,415.00	0.00	1,001,415.00	1,000,466.67	948.33	99.9%
50105 Property Taxes -- IMRF	2,502,907.00	0.00	2,502,907.00	2,500,625.66	2,281.34	99.9%
50106 Property Taxes -- FICA	1,459,009.00	0.00	1,459,009.00	1,457,736.00	1,273.00	99.9%
50109 Property Taxes -- Road & B	0.00	0.00	0.00	155,029.14	-155,029.14	100.0%
50310 Utility Tax -- Natural Gas	563,461.00	0.00	563,461.00	742,584.39	-179,123.39	131.8%
50320 Utility Tax -- Cable	361,102.00	0.00	361,102.00	355,218.40	5,883.60	98.4%
50330 Utility Tax -- Electric	1,647,833.00	0.00	1,647,833.00	1,704,662.40	-56,829.40	103.4%





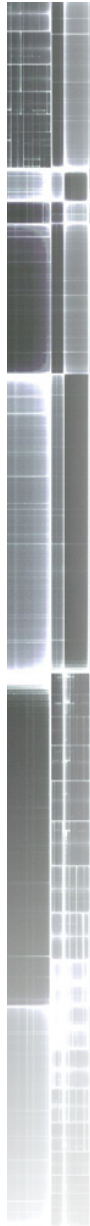
	ORIGINAL ESTIM REV	ESTIM REV ADJ	REVISED ESTIM REV	ACTUAL YTD REVENUE	REMAINING REVENUE	% COLL
50340 Utility Tax -- Telecommuni		0.00	1,800,000.00	1,776,657.96	23,342.04	98.7%
50350 Utility Tax -- Water	1,800,000.00	0.00	380,000.00	382,564.04	-2,564.04	100.7%
51010 Liquor Licenses	380,000.00	0.00	310,000.00	299,137.44	10,862.56	96.5%
51020 Amusement Machine Licenses	310,000.00	0.00	25,000.00	16,630.00	8,370.00	66.5%
51030 Operators Licenses	25,000.00	0.00	4,375.00	6,000.00	-1,625.00	137.1%
51040 Music Machine Licenses	4,375.00	0.00	1,000.00	1,247.00	-247.00	124.7%
51050 Public Dancing Licenses	1,000.00	0.00	3,000.00	3,300.00	-300.00	110.0%
51060 Bowling and Pool Licenses	3,000.00	0.00	2,500.00	2,980.00	-480.00	119.2%
51070 Tobacco Licenses	2,500.00	0.00	2,000.00	1,972.91	27.09	98.6%
51080 Rooming House Licenses	2,000.00	0.00	2,000.00	2,400.00	-400.00	120.0%
51090 Theater Licenses	2,000.00	0.00	2,000.00	2,027.20	-27.20	101.4%
51110 Nursery School Licenses	2,000.00	0.00	1,000.00	1,520.00	-520.00	152.0%
51120 Auctioneer Licenses	1,000.00	0.00	300.00	250.00	50.00	83.3%
51130 Taxi Licenses	300.00	0.00	4,500.00	6,061.00	-1,561.00	134.7%
51140 Mobile Home Park Licenses	4,500.00	0.00	11,000.00	10,995.00	5.00	100.0%
51510 Plumbing Contractor Licenses	11,000.00	0.00	7,000.00	10,000.00	-3,000.00	142.9%
51520 Electrical Contractor Lice	7,000.00	0.00	7,000.00	10,550.00	-3,550.00	150.7%
51530 HVAC Contractor Licenses	7,000.00	0.00	7,000.00	10,850.00	-3,850.00	155.0%
51540 Sign Contractor Licenses	7,000.00	0.00	500.00	0.00	500.00	.0%
51990 Other Licenses	500.00	0.00	3,380.00	8,479.03	-5,099.03	250.9%
53010 Income Tax	3,380.00	0.00	6,915,120.00	7,465,349.50	-550,229.50	108.0%
53020 Replacement Tax	6,915,120.00	0.00	1,402,119.00	1,779,655.10	-377,536.10	126.9%
	1,402,119.00	0.00				



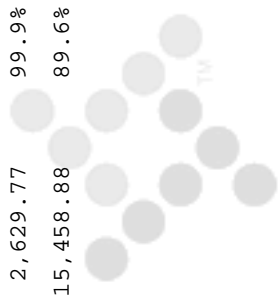


	ORIGINAL ESTIM REV	ESTIM REV ADJ	REVISED ESTIM REV	ACTUAL YTD REVENUE	REMAINING REVENUE	% COLL
54620 Annexation Fees	60,000.00	0.00	60,000.00	53,711.50	6,288.50	89.5%
54670 Liquor Application Fees	3,900.00	0.00	3,900.00	7,400.00	-3,500.00	189.7%
55020 Non-Moving Violations	3,800.00	0.00	3,800.00	2,061.75	1,738.25	54.3%
55030 Ordinance Violations	216,000.00	0.00	216,000.00	282,073.80	-66,073.80	130.6%
55040 Associate Court Fines	265,948.00	0.00	265,948.00	348,211.93	-82,263.93	130.9%
55050 Liquor Fines and Penalties	5,000.00	0.00	5,000.00	18,981.50	-13,981.50	379.6%
55990 Other Penalties	6,000.00	0.00	6,000.00	6,016.31	-16.31	100.3%
56010 Interest on Investments	60,000.00	0.00	60,000.00	162,347.43	-102,347.43	270.6%
56020 Interest from Taxes	0.00	0.00	0.00	121.29	-121.29	100.0%
56030 Interest from Loans	0.00	0.00	0.00	3,087.00	-3,087.00	100.0%
57005 Electrical Agregati Civil	0.00	0.00	0.00	115,058.59	-115,058.59	100.0%
57412 PCard Rebate	12,000.00	0.00	12,000.00	9,980.80	2,019.20	83.2%
57710 Flex Cash -- Employee Cont	430,000.00	0.00	430,000.00	318,177.26	111,822.74	74.0%
57985 Cash Short / Over	0.00	0.00	0.00	-726.75	726.75	100.0%
57990 Other Miscellaneous Revenue	47,500.00	0.00	47,500.00	156,743.06	-109,243.06	330.0%
85100 From General Fund	172,500.00	0.00	172,500.00	0.00	172,500.00	.0%
TOTAL Non Departmental	61,921,382.00	0.00	61,921,382.00	62,717,019.63	-795,637.63	101.3%

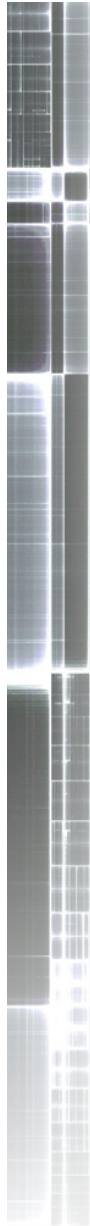




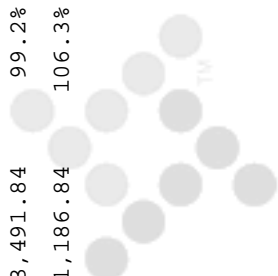
	ORIGINAL ESTIM REV	REVISED ESTIM REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	% COLL
1001 General Fund						
10010010 Non Departmental				3,909,416.72	-795,720.13	101.3%
61,921,382.00	61,921,382.00	62,717,102.13				
10011310 City Clerk				1,705.10	-1,371.29	116.3%
8,428.00	8,428.00	9,799.29				
10011410 Human Resources				323.80	8,040.09	63.5%
22,000.00	22,000.00	13,959.91				
10011510 Finance				2,288.91	-2,595.90	127.5%
9,431.00	9,431.00	12,026.90				
10011610 Information Services				21,289.25	70,292.34	67.1%
213,472.00	213,472.00	143,179.66				
10011710 Legal				896.86	-3,988.92	171.2%
5,600.00	5,600.00	9,588.92				
10014105 Parks Administration				7,825.00	-5,083.20	107.0%
72,280.00	72,280.00	77,363.20				
10014110 Parks Maintenance				32,264.85	-132,589.25	352.6%
52,500.00	52,500.00	185,089.25				
10014112 Recreation				8,272.70	-2,047.16	100.6%
343,244.80	343,244.80	345,291.96				
10014120 Aquatics				0.00	-13,087.74	112.3%
106,411.00	106,411.00	119,498.74				
10014125 BCPA				501,847.35	85,759.55	97.3%
3,162,055.00	3,162,055.00	3,076,295.45				
10014130 BCPA Capital Campaign				3.46	-46.90	100.0%
0.00	0.00	46.90				
10014136 Miller Park Zoo				95,730.71	22,375.50	96.6%
657,300.00	657,300.00	634,924.50				
10014160 Pepsi Ice Center				103,101.89	-94,439.35	110.8%
876,436.00	876,436.00	970,875.35				
10014170 SOAR				10,901.62	-21,370.20	108.2%
260,689.00	260,689.00	282,059.20				
10015110 Police Administration				154,118.93	-316,157.66	128.9%
1,075,293.00	1,093,548.00	1,409,705.66				
10015111 Police Pension				0.00	2,747.04	99.9%
3,186,581.00	3,186,581.00	3,183,833.96				
10015210 Fire				846,545.41	44,876.85	99.1%
5,046,356.00	5,046,356.00	5,001,479.15				
10015211 Fire Pension				0.00	2,629.77	99.9%
2,913,472.00	2,913,472.00	2,910,842.23				
10015410 PACE				105,198.74	115,458.88	89.6%
1,114,700.00	1,114,700.00	999,241.12				

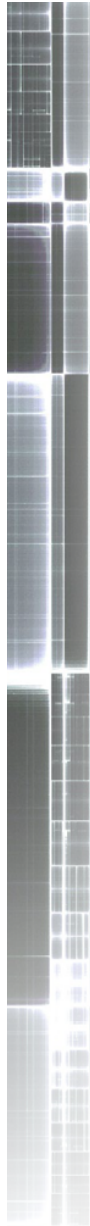






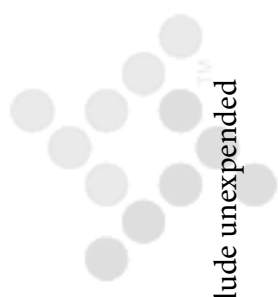
	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
1001	General Fund						
10010010	Non Departmental						
10010010	1,452,500.00	2,985,952.19	446,352.70	38,237.80	-5,713.36	2,545,312.85	14.8%
10011110	Administration						
10011110	1,164,208.65	1,193,114.38	1,074,390.63	68,009.56	12,102.66	106,621.09	91.1%
10011310	City Clerk						
10011310	320,304.75	339,309.61	322,258.96	26,353.37	3,210.00	13,840.65	95.9%
10011410	Human Resources						
10011410	1,277,465.75	1,203,765.45	1,152,304.44	127,385.25	0.00	51,461.01	95.7%
10011510	Finance						
10011510	1,471,695.15	1,372,295.29	1,176,366.21	100,823.16	0.00	195,929.08	85.7%
10011610	Information Services						
10011610	2,792,885.57	3,337,849.27	2,138,606.58	282,361.14	939,301.69	259,941.00	92.2%
10011710	Legal-1						
10011710	942,701.35	1,068,861.48	1,364,701.56	212,049.12	0.00	-295,840.08	127.7%
10014105	Parks Administration						
10014105	559,669.65	555,224.66	570,044.74	35,646.48	2,465.00	-17,285.08	103.1%
10014110	Parks Maintenance						
10014110	3,828,454.34	3,734,918.02	3,574,408.55	327,840.84	115,856.00	44,653.47	98.8%
10014112	Recreation						
10014112	1,073,423.78	1,039,847.77	951,613.43	94,531.60	0.00	88,234.34	91.5%
10014120	Aquatics						
10014120	271,009.26	282,754.34	251,642.64	7,699.95	0.00	31,111.70	89.0%
10014125	BCPA						
10014125	2,297,686.73	3,232,831.87	3,177,844.54	528,503.05	34,093.25	20,894.08	99.4%
10014130	BCPA Capital Campaign						
10014130	0.00	0.00	0.00	-4,536.80	0.00	0.00	.0%
10014136	Miller Park Zoo						
10014136	1,308,889.72	1,298,688.15	1,243,140.35	152,972.82	23,274.51	32,273.29	97.5%
10014160	Pepsi Ice						
10014160	862,294.25	895,842.19	914,065.25	206,688.79	0.00	-18,223.06	102.0%
10014170	SOAR						
10014170	72,346.80	290,081.31	288,651.15	29,661.16	0.00	1,430.16	99.5%
10015110	Police Admin-2						
10015110	16,167,383.10	16,008,145.44	16,566,156.07	1,319,932.03	150,083.16	-708,093.79	104.4%
10015111	Police Pension						
10015111	3,186,581.00	3,183,796.86	3,183,833.96	0.00	0.00	-37.10	100.0%
10015118	Police Communication Center						
10015118	1,660,576.00	1,662,074.10	1,648,582.26	123,076.96	0.00	13,491.84	99.2%
10015210	Fire-3						
10015210	15,954,435.09	15,851,873.54	16,836,490.96	1,864,328.67	16,569.42	-1,001,186.84	106.3%

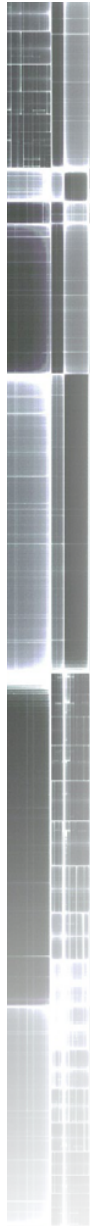




ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
10015211 Fire Pension	2,910,808.32	2,910,842.23	0.00	0.00	-33.91	100.0%
10015410 PACE	1,167,693.38	1,188,001.96	124,546.04	0.00	-20,308.58	101.7%
10015420 PACE Planning	478,964.22	222,236.81	11,284.60	199,160.00	57,567.41	88.0%
10015430 PACE Code Enforcement	927,709.90	965,339.28	85,248.32	0.00	-37,629.38	104.1%
10015480 PACE Facilities Maint-4	689,953.65	777,729.97	122,605.12	226,311.00	-314,087.32	145.5%
10015485 PACE Gov Center Bldg Maint	803,758.00	803,758.00	0.00	0.00	0.00	100.0%
10015490 Parking-5	429,990.57	474,974.88	13,351.40	22,868.00	-67,852.31	115.8%
10016110 Public Works Administratio	374,633.40	345,814.65	34,459.55	0.00	28,818.75	92.3%
10016120 Street Maint-6	3,305,788.75	3,477,753.30	334,540.93	7,640.00	-179,604.55	105.4%
10016124 Snow & Ice-7	746,394.47	1,609,028.83	356,569.03	0.00	-862,634.36	215.6%
10016210 Engineering Administration	3,085,808.26	2,517,644.60	284,665.09	202,826.97	365,336.69	88.2%
10016310 Fleet Management	3,465,282.16	3,510,722.29	732,165.30	6,685.82	-52,125.95	101.5%
10019110 Contingency	221,303.96	221,000.00	0.00	0.00	303.96	99.9%
10019160 Sister City	27,201.00	21,738.67	10,748.14	0.00	5,462.33	79.9%
10019170 Economic Development	2,285,109.19	2,183,443.33	1,061,922.93	5,000.00	96,665.86	95.8%
10019180 General Fund Transfers	11,131,309.00	11,131,309.00	893,680.26	0.00	0.00	100.0%
10019190 Public Transportation	552,500.00	549,636.12	47,303.01	0.00	2,863.88	99.5%
TOTAL General Fund	92,141,434.15	89,792,428.90	9,654,654.67	1,961,734.12	387,271.13	99.6%

1. Legal is over budget due to Outside Legal Counsel expenditures.
  2. Police Administration is over budget due to salary cost exceeding budget.
  3. Fire is over budget due to salary cost exceeding budget.
  4. Facilities Maintenance is over budget due to roof replacement at City Hall.
  5. Parking Operations is over budget due to salaries and benefits exceeding budget.
  6. Street Maintenance is over budget due to salaries exceeding budget.
  7. Snow and Ice Removal is over budget due to the large number of snow events FY 2014.
- Note: The City employs the carryforward budget method; as such revised budget, YTD expended, and encumbrances may include unexpended commitments that have rolled forward into the current year.

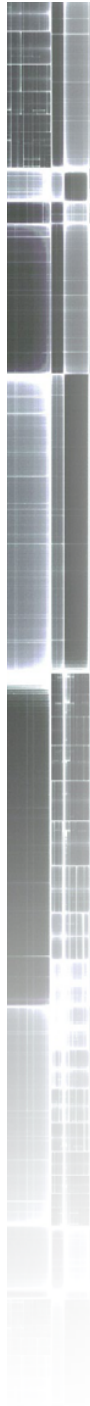




	ORIGINAL ESTIM REV	REVISED ESTIM REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	% COLL
2030 Motor Fuel Tax Fund		2,322,998.00	2,297,979.19	131,883.04	25,018.81	98.9%
2070 Board of Elections		496,244.00	483,577.78	0.00	12,666.22	97.4%
2090 Drug Enforcement Fund		53,100.00	130,389.98	8,971.10	-77,289.98	245.6%
2240 Community Development Bloc		1,257,941.48	881,495.80	92,694.85	376,445.68	70.1%
2250 IHDA Grant Funds		121,000.00	109,090.65	3,483.91	11,909.35	90.2%
2310 Library Maintenance & Oper		5,224,977.00	5,247,215.15	29,575.71	-22,238.15	100.4%
2320 Library Fixed Asset Replac		171,068.00	370,914.00	200,010.97	-199,846.00	216.8%
2410 Park Dedication Fund		22,500.00	56,083.87	0.00	-33,583.87	249.3%
3010 General Bond & Interest Fu		12,504,775.10	12,503,006.36	171,542.13	1,768.74	100.0%
3030 Market Square TIF Bond Red		0.00	74,794.84	-69,383.79	-74,794.84	100.0%
3060 2004 Coliseum Bond Redemp		1,665,044.00	1,665,044.00	138,753.63	0.00	100.0%
3062 2004 Multi-Proj Bond Redem		619,500.00	619,500.00	47,458.26	0.00	100.0%
4010 Capital Improvements Fund		15,222,442.50	15,623,612.19	1,022,125.25	-401,169.69	102.6%
4011 Capital Lease		2,673,037.00	2,446,994.58	1,482,000.00	226,042.42	91.5%
4075 Pepsi Ice Center Capital P		12,000.00	12,000.00	0.00	0.00	100.0%
5010 Water		18,078,500.00	17,730,287.21	1,956,322.25	348,212.79	98.1%
5110 Sewer		5,998,113.00	5,998,182.51	860,924.49	-69.51	100.0%
5310 Storm Water		3,740,666.00	3,746,848.58	956,961.62	-6,182.58	100.2%
5440 Solid Waste		6,374,494.00	6,446,148.01	572,151.30	-71,654.01	101.1%
5560 Abraham Lincoln Parking Fa		570,000.00	589,680.00	34,647.77	-19,680.00	103.5%
5640 Golf		3,053,100.00	3,222,100.00	246,128.23	563,361.93	82.5%
5710 City Coliseum Operating Fu		1,911,044.00	4,311,044.00	159,253.63	0.00	100.0%





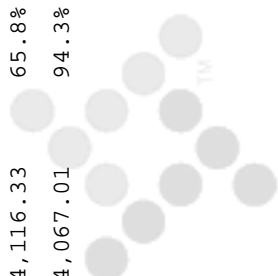


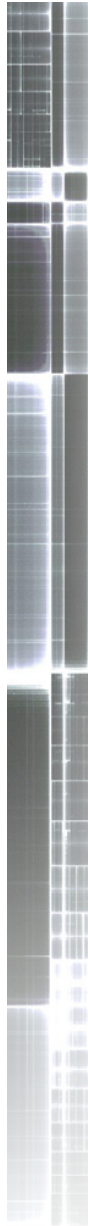
	ORIGINAL ESTIM REV	REVISED ESTIM REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	% COLL
6015 Casualty Insurance						
6020 Employee Insurance & Benef	2,966,312.00	2,966,312.00	2,753,525.63	-437.48	212,786.37	92.8%
6028 Retiree Healthcare Fund	9,243,475.00	9,243,475.00	8,910,726.94	760,690.06	332,748.06	96.4%
7210 J M Scott Health Care	2,336,942.00	2,494,942.00	1,679,863.22	102,122.37	815,078.78	67.3%
	1,000.00	1,000.00	958,347.60	63,271.06	-957,347.60	95834.8%
<b>GRAND TOTAL</b>	<b>76,361,918.00</b>	<b>99,367,273.08</b>	<b>98,305,090.16</b>	<b>8,971,150.36</b>	<b>1,062,182.92</b>	<b>98.9%</b>





ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
2030 Motor Fuel Tax Fund	2,752,565.46	444,753.57	160,200.21	738,218.82	1,569,593.07	43.0%
2060 SOAR	0.00	0.00	0.00	0.00	0.00	.0%
2070 Board of Elections	466,713.00	370,768.74	53,014.80	0.00	95,944.26	79.4%
2090 Drug Enforcement Fund	166,071.00	124,777.14	3,221.25	0.00	41,293.86	75.1%
2110 BCPA	961,400.00	0.00	0.00	0.00	0.00	.0%
2240 Community Development Bloc	1,258,579.30	838,237.99	94,699.78	113.85	420,227.46	66.6%
2250 IHDA Grant Funds-1	105,000.00	107,751.68	30,700.63	0.00	-2,751.68	102.6%
2310 Library Maintenance & Oper	5,205,400.50	4,947,345.06	682,608.50	52,172.09	205,883.35	96.0%
2320 Library Fixed Asset-2	209,085.00	184,553.00	131,718.00	237,171.00	-212,639.00	201.7%
2410 Park Dedication Fund	319,370.25	149,497.62	23,088.85	144,370.25	25,502.38	92.0%
3010 General Bond & Interest Fu	14,626,642.85	13,886,742.00	-8,528.06	0.00	739,900.85	94.9%
3030 Market Square TIF Bond Red	0.00	520.00	0.00	0.00	-520.00	100.0%
3060 2004 Coliseum Bond Redemp	1,665,044.00	1,665,043.76	0.00	0.00	0.24	100.0%
3062 2004 Multi-Proj Bond Redem	517,300.00	494,055.54	1,721.16	0.00	23,244.46	95.5%
4010 Capital Improvements Fund	18,149,521.65	7,185,418.86	1,213,973.61	10,213,556.34	750,546.45	95.9%
4011 Capital Lease	5,563,046.51	4,600,229.23	512,910.35	265,628.36	697,188.92	87.5%
4030 Central Bloomington TIF-3	10,000.00	61,312.62	58,732.62	0.00	-51,312.62	613.1%
4075 Pepsi Ice Center Capital P	3,500.00	3,500.00	0.00	0.00	0.00	100.0%
5010 Water	20,390,281.51	14,090,943.53	1,586,737.90	2,564,979.78	5,531,967.21	75.1%
5110 Sewer	4,329,230.00	3,902,503.63	396,772.30	713,728.77	623,061.93	88.1%
5310 Storm Water	4,303,122.67	2,542,698.29	123,149.64	719,229.18	1,694,116.33	65.8%
5440 Solid Waste	7,625,840.45	7,191,773.44	943,041.72	0.00	434,067.01	94.3%





	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
5540 Parking	221,909.00	0.00	0.00	0.00	0.00	0.00	.0%
5560 Abraham Lincoln Parking Fa	437,010.70	437,010.70	398,997.97	40,678.35	0.00	38,012.73	91.3%
5640 Golf	3,045,385.93	3,050,557.24	2,631,615.16	242,835.69	0.00	418,942.08	86.3%
5710 City Coliseum Operating-4	1,919,915.00	1,960,990.00	2,229,868.89	252,221.41	0.00	-268,878.89	113.7%
6015 Casualty Insurance-5	2,728,361.39	2,728,361.39	2,757,709.34	229,300.02	297,527.21	-326,875.16	112.0%
6020 Employee Insurance & Benef	9,634,466.00	9,792,466.00	9,700,360.73	1,165,890.64	0.00	92,105.27	99.1%
6028 Retiree Healthcare Fund	1,682,368.00	1,682,368.00	846,563.09	129,462.13	0.00	835,804.91	50.3%
7210 J M Scott Health Care	461,187.00	461,187.00	317,074.47	21,358.62	0.00	144,112.53	68.8%
	GRAND TOTAL	111,139,848.95	81,674,615.35	8,089,510.12	15,946,695.65	13,518,537.95	87.8%

1. IHDA Grants is over budget. A budget amendment will be presented to City Council to raise the budget to cover the cost.

2. Library Fixed Assets is over budget due to encumbrances for a replacement bookmobile and boiler work. The Library Fixed Asset Replacement Fund has sufficient fund balance to cover the increase.

3. Central Bloomington TIF is over budget due to outside legal cost. A budget amendment will be presented to City Council to raise the budget to cover the cost.

4. The City Coliseum Operating Fund is over budget due to cost of the repairs for the Emergency Smoke Evacuating System, \$119,566.75, and the General Exhaust System, \$111,252.17. A budget amendment will be presented to City Council to raise the budget to cover the cost.

5. The Casualty Insurance Fund is over budget. A budget amendment will be presented to City Council to raise the budget to cover the cost.

Note: The City employs the carryforward budget method; as such revised budget, YTD expended and encumbrance may include unexpended commitments that have rolled into the current year.



## Local Tax Collection Report for April 2014

*Prepared Food & Beverage Tax - 2%*

*Packaged Liquor Tax – 4%*

*Hotel/Motel Tax – 6%*

### Overview

Businesses that are subject to local taxes file tax forms with the Finance department each month for the previous month's tax collections. Local taxes are charged in addition to business revenue and do not directly affect the businesses bottom line. Therefore, each business acts as conduit for City's local tax collections. The Finance department requires corroboration with each tax filings (where applicable) as part of our continuous audit approach. For example, Food & Beverage tax filings require a copy of State tax form ST-1 and Hotel/Motel tax filings require a copy of the State tax form RMH – 1 allowing us to note inconsistencies in addition to infer outcomes from the States auditing procedures.

Local tax filers who pay late or miscalculate their taxes receive a bill from the City applying penalties and interest as outlined in the City's municipal code.

For the month of April these filers owed the City a total of \$3,919.02 broken out as follows:

1. Food & Beverage - \$2,809.19
2. Packaged Liquor - 0
3. Hotel/Motel - \$1,109.83

Non-filers or Businesses who don't file or pay their local taxes; are subject to the following procedures: a letter is sent requesting that a form is filed and payment made with all applicable penalties and interest, the following month a final demand letter is sent, in month three the non-filer's delinquency is turned over to the legal department where a court date is established. Below is the summary of non-filer activity for April. (*A complete listing of April non-filers and their estimated delinquent tax payments on the attached report*).

### Total Delinquent Tax for Non-Filers by Category:

1. Food & Beverage - \$17,609 or .46% of a total estimated amount due (\$3,899,532).
2. Packaged Liquor – \$943 or .10% of a total estimated amount due (945,327).
3. Hotel/Motel - \$285,068 or 17% of total estimated amount due (\$ 1,674,282). *Please note: The majority of this total relates to one property. A lien has been filed for the full amount and a settlement plan has been negotiated. The taxpayer is currently making monthly payments.*

## Aging Report for Delinquent Local Taxes

As of April 2014

Non-Filers DBA:	Type of Tax Owed	Days Delinquent	First Letter	Final Letter	Legal	Estimated Tax Owed <sup>1</sup>
KELLY'S	FB	30	X			\$612.85
THE BISTRO	FB	30	X			\$150.23
KEP'S COUNTRY KITCHEN	FB	30	X			\$758.67
DOS PRIMOS	FB	30	X			\$79.16
A. RENEÉ	FB	30	X			\$95.38
A. RENEÉ	PL	30	X			\$53.70
COPPER TOP	PL	30	X			\$7.20
THORNTON'S	PL	30	X			\$882.10
BLUE LINE NIGHT CLUB	FB	60		X	X	\$214.59
STOLFA'S PIZZA	FB	90			X	\$1,667.10
TWO BLOKES AND A BUS-BLM	FB	>120			X	\$426.67
DRIFTERS	FB	>120			X	\$3,895.29
LAUGH COMEDY CLUB	FB	>120			X	\$593.75
LITTLE INDIA	FB	>120			X	\$2,552.30
SUPER 8 MOTEL	HM	>120			X	\$1,480.91
THE GRAND CAFÉ	FB	>120			X	\$6,562.63
THE CHATEAU <sup>2</sup>	HM	see notes			X	\$283,587.00
<b>TOTAL</b>						<b>\$303,619.53</b>

Payment plan being established by Legal

<sup>1</sup> - Local taxes are based on monthly tax filings; without receiving a tax filing the City must estimate taxes owed based on past reporting.

<sup>2</sup> - The Chateau pays the city monthly on their settlement agreement in addition to the current monthly tax filings.

## General Fund Glossary of Major Revenues

**Property Tax Levy** – Property tax is levied on the equalized assessed valuation (EAV) of real property within the City limits of Bloomington. The EAV is 1/3 of the market value of the property at the time the property is assessed per state law. The City of Bloomington is one of eight overlapping tax districts that levy property tax within the City of Bloomington: School District 87, the City of Bloomington, McLean County, Heartland Community College, Bloomington Library, Bloomington Township, Bloomington Normal Water Reclamation District, and Central Illinois Airport Authority. The McLean County Treasurer/Collector bills and collects the property taxes which are distributed in two installments to each district.

**State Sales Tax** – The State of Illinois levies a 6.25% sales tax on consumers in Bloomington. The State collects these funds and then distributes 1.0% back to the City. There are four types of sales taxes:

- Retailers' Occupations Act (ROT) – imposed on Illinois businesses that make retail sales of tangible personal property for use of consumption. Example: most tangible items purchased such as groceries, supplies, clothing, etc.
- Service Occupations Tax Act (SOT) – imposed on service persons that sell or transfer tangible personal property as an incident to performing their service. Example: Mechanic services your vehicle and uses items to complete the repair. SOT taxes items used during the repair such as the tools or blow torch.
- Service Use Tax Act (SUT) – imposed on service persons who sell or transfer tangible personal property as an incident to performing their service and whose supplier is out of state. Example: Mechanic services your vehicle and any item he uses during the repair that go home with the vehicle, such as an engine part or new ball bearings, are taxed under SUT.
- Use Tax Act (UT) – imposed on the user of tangible personal property purchased at retail. UT taxes businesses/people make purchases for personal use that aren't covered under ROT. Example: If Company Bravo purchases 10 rakes for resale but later keeps 5 rakes for use at the business, the rakes would be subject to Use Taxes.

**Home Rule Sales Tax** – The City of Bloomington is a Home Rule Unit which enables to the City to have local taxing authority. The City implemented a Home Rule Sale Tax which taxes persons who are in the business of selling tangible personal property at retail in their jurisdiction. Like the State sales tax, the Home Rule Sales Tax is collected by the State and later distributed to the City. Home Rule Sales Tax is 1.5% and does not apply to groceries, drugs, and personal property licensed through the Secretary of State's Office (vehicles, campers, trailers motorcycles, etc.).

**Income Tax** – The State of Illinois taxes the income of individuals at the rate of 5% and corporations at the rate of 7%. The State distributes 6% of the net tax collections to cities and counties based on their population in proportion to the total state population.

**Food & Beverage Tax** – A 2% tax is imposed on those consuming prepared food and beverages served within the City's corporate limits.

**Hotel & Motel Taxes** – The City of Bloomington has incorporated a 6% Hotel/Motel tax for hotel and motel room rentals with the City limits; a portion of this tax funds the Convention and Visitors Bureau (CVB) to fund tourism for Bloomington.

## General Fund Glossary of Major Revenues

**Building Permits** – A building permit gives legal permission to begin construction of a building project in accordance with approved drawings and specifications. A permit also allows the code official to protect the public by reducing the potential hazards of unsafe construction and ensuring public health, safety, and welfare. Building permit fees varies but is monitored as an economic indicator.

**Ambulance Fees** – The City began to provide ambulance service in FY 2006 due to the closure of the private ambulance service. The City provides basic and advanced life support within City limits and invoices for these services. Ambulance fees are increased annually by 3% and are offset by almost half due to insurance write-offs and bad debt.

**Video Gaming Tax** – This is a tax on video gaming receipts and 30% of Net Terminal Income is collected and distributed by the State of Illinois. The State retains 83% for State capital projects and 17% is distributed to the City.

**Utility Taxes** – The City charges a utility tax on electric, natural gas, water, and telecommunication usage as allowed by State statute. Rates were increased on April 28, 2014 and were earmarked for Police and Fire pensions. All rates are effective April 28<sup>th</sup>, 2014 with the exception of the telecommunication tax which will not increase until January 1, 2015.

Utility Component	Charge Method	Old Rate	New Rate	Statutory Limit
Electric	kilowatt per hour	.2777/.1366	.4439/.2183	.6100/.3000
Natural Gas ( in State)	% of gross charges	2.50%	3.75%	5.00%
Natural Gas ( out of State)	cents per therm	0.0075	0.19	0.25
Telecommunications	% of gross charges	3.50%	6.00%	6.00%
Water	% of gross charges	2.50%	3.75%	5.00%

**Replacement Tax** – Taxes on the income or invested capital of corporations, partnerships, trusts, and public utilities. Replacement taxes are collected by the State of Illinois and paid to local governments to replace the money lost by local governments when their power to impose personal property taxes on corporations, partnerships and other business entities was eliminated on January 1, 1971. The Replacement Tax is allocated between the General Fund, Debt Service Fund, Library Fund, and Pensions.

**Franchise Tax** – The City of Bloomington’s current franchise tax rate is a 5% fee for continuous use of the City’s right of ways. Comcast (cable television), Ameren Illinois (electric), and Corn Belt (electric) currently pay a franchise tax to the City. Comcast and Ameren Illinois disburse this fee to the City on a monthly basis, while Corn Belt disburses the fee annually each January.

**Local Use Tax** – Use tax is a tax imposed on the privilege of using, in Illinois, any item of tangible personal property that is purchased out-of-state. Example: An individual vacations in Arizona and purchases \$1,000 worth of merchandise from a local fair and no tax is paid. Upon returning home, the individual must declare their purchases and file Form ST-44, Illinois Use Tax return and pays the \$62.50 tax due. Of this amount, 80% (\$50.00) is allocated to the State, and 20% (\$12.50) is deposited into the State and Local Sales Tax Reform Fund for distribution. \*\*

*Undeclared out of state internet sales impact state and local revenues each year.*

## General Fund Glossary of Major Revenues

The State and Local sales tax Reform fund is distributed as listed below:

- 20% to Chicago
- 10% to Regional Transportation Authority
- 0.6% to Metro-East Mass Transit District
- \$3.15 million to Build Illinois Fund
- Remaining balance is distributed to municipal and county governments (except Chicago) based on each one's population in proportion to the total state population.

**Vehicle Use Tax** – Vehicle use tax is a form of the use tax described above but only levied on titled personal property transactions that occur within the City of Bloomington. Vehicle Use tax is  $\frac{3}{4}$ <sup>th</sup> of 1% (.75%) of the sale price of the property. The Town of Normal is the collector for both Bloomington and Normal and remits this revenue to Bloomington monthly.

**Auto Rental Tax** – 1% tax levy on renting vehicles in Bloomington. This tax is collected by the State of Illinois and remitted to the City two months after the initial sale.

**Packaged Liquor Tax** – The City of Bloomington collects a 4% tax on all packaged liquor sales. This tax is collected directly by the City.

**Amusement Tax** – On April 21, 2015, the City adopted a four percent (4%) Amusement Tax levied on exhibitivie entertainment, including, but not limited to, sports, any theatrical, dramatic, musical or artistic performance; motion picture shows or movies; video or videotapes; digital versatile disk (DVD) rentals; and subscription video programming services (such as cable TV). With the exception of City of Bloomington owned facilities; standard tax exemptions apply for tax exempt organizations, youth organizations and public or private universities hosting events. Amusement Tax will take effect August 1, 2014.

**Local Motor Fuel Tax** – The Local Motor Fuel Tax is a four cent (\$0.04) per gallon tax on all gasoline and diesel products. This tax is separate from the twenty-one cents (\$0.21) per gallon Motor Fuel Tax that the State levies. The revenues generated by the Local Motor Fuel Tax will be used to fund the City's small area street resurfacing needs. The Local Motor Fuel Tax will take effect August 1, 2014.