

MEMORANDUM



City of Bloomington Council

David Hales, City Manager

Patti-Lynn Silva, Finance Director

Monthly Budget Report as of April 30, 2015 **Unaudited**

Date: August 19, 2015

FY 2015 Year End Highlights

This narrative is based on unaudited financial activity that may change once financial statement audit is completed.

General Fund:

In 2015, the General Fund was first predicted to end the year in a considerable deficit and is now projected to breakeven. Early identification of dropping sales tax revenues provided time to prevent a potential \$2.7M deficit by freezing budgeted expenditures. Departments were asked to freeze spending of approximately \$2.1M with the gap made up in positive projections in other revenues. In addition, \$2.2M in personnel savings was realized from numerous staff transitions, another \$.6M in fuel and utility savings and \$.3M in project work not completed due to vacancies. Finally, budget transfers utilizing fund balance were made for one time expenditures related to employee retirements. General Fund available fund balance is projected at \$12.0M or approximately 13% of expenditures adhering to the Fund Balance policy.

*** Fund balance was used to balance the 2016 budget in the amount of \$.8M which could drop fund balance to approximately 12%.*

Solid Waste Fund:

Early analysis of the Solid Waste fund activity predicted a large deficit of \$1.6M stemming from estimating consumer behavior related to cart sizes. More

consumers opted for the smallest and cheapest cart size leaving actual revenues well below estimates. Funds were transferred during 2015 to correct this deficit which is now estimated to be \$.6M less than anticipated related to reduced tipping and disposal fees.

April 2015 Monthly Report Package

This report package represents the City of Bloomington's financial activity through the end of April 30, 2015 and includes:

- Budgetary fund balance roll forward for all funds.
- An analysis of major revenues compared to budget with trend analysis.
- A summary of invested cash as of April 30, 2015.
- Budget versus actual report 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, Local Motor Fuel Tax and Amusement Tax
- General Fund Glossary of Major Revenues

Please note:

- 2015 represent the first year of utility tax increases which went in to effect April 28, 2014 or the first available billing cycle for each utility. Therefore, implementation dates on utilities were staggered. In addition, the Telecommunications tax is effective on January 1, 2015 as regulated by the State of Illinois.
- 2015 also represents the first year of both the Amusement Tax and the Local Motor Fuel Tax which went into effect on August 1, 2014 therefore; revenue received will begin in September 2014. Tax filings are filed the month after taxes are charged to the consumer.

City of Bloomington - Fiscal Year 2015
Fund Balance Summary Report-UNAUDITED
as of April 30, 2015

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

Fund Type	Fund Number		Unaudited Budgetary Fund Balance 5/01/14 ¹	YTD Unaudited Revenue	YTD Unaudited Expenses ²	YTD Encumbrances ³	Unaudited Budgetary Fund Balance 04/30/2015
General Fund	1001	Total General Fund:	\$ 14,095,426	\$ 90,851,159	\$ 90,747,529	\$ 513,052	\$ 13,686,004
	2030	Motor Fuel Tax	\$ 4,980,228	\$ 2,609,912	\$ 57,062	\$ 352,749	\$ 7,180,328
	2070	Board of Elections	\$ 577,235	\$ 515,305	\$ 447,733	\$ -	\$ 644,807
	2090	Drug Enforcement	\$ 402,954	\$ 158,490	\$ 100,646	\$ -	\$ 460,798
	2240	Community Development	\$ 46,187	\$ 1,066,473	\$ 1,097,092	\$ 12,604	\$ 2,964
	2250	IHDA Grant Funds ⁴	\$ (4,076)	\$ 49,368	\$ 45,876	\$ -	\$ (584)
	2310	Library Fund	\$ 3,273,836	\$ 5,310,657	\$ 4,875,273	\$ 3,855	\$ 3,705,365
	2320	Library Fixed Assets	\$ 438,262	\$ 282,344	\$ 104,847	\$ -	\$ 615,759
	2410	Park Dedication	\$ 802,299	\$ 47,263	\$ 51,484	\$ -	\$ 798,078
		Total Special Revenue Funds:	\$ 10,516,926	\$ 10,039,812	\$ 6,780,013	\$ 369,208	\$ 13,407,517
Debt Service	3010	General Bond & Interest	\$ 6,810,219	\$ 5,441,522	\$ 6,032,936	\$ -	\$ 6,218,805
	3030	Market Square TIF Bond Redemption	\$ 951,729	\$ 2,335	\$ 954,064	\$ -	\$ -
	3060	2004 Coliseum Bond Redemption	\$ 1,872,767	\$ 26,432,127	\$ 26,082,191	\$ -	\$ 2,222,703
	3062	2004 Multi-Project Bond Redemption	\$ 908,945	\$ 1,234,904	\$ 479,051	\$ -	\$ 1,664,798
		Total Debt Service Funds:	\$ 10,543,660	\$ 33,110,888	\$ 33,548,242	\$ -	\$ 10,106,306
Capital Projects	4010	Capital Improvement	\$ 465,440	\$ 3,976,587	\$ 1,515,203	\$ 860,631	\$ 2,066,193
	4011	Capital Lease ⁴	\$ 697,172	\$ (1,442)	\$ 1,611,277	\$ 2,006,705	\$ (2,922,252)
	4030	Central Bloomington TIF Dev ⁵	\$ (5,820)	\$ 20,967	\$ 15,147	\$ -	\$ (0)
	4075	Pepsi Ice Center Capital Project ⁵	\$ 365	\$ -	\$ 365	\$ -	\$ -
		Total Capital Project Funds:	\$ 1,157,156	\$ 3,996,112	\$ 3,141,992	\$ 2,867,336	\$ (856,059)

**City of Bloomington - Fiscal Year 2015
Fund Balance Summary Report-UNAUDITED
as of April 30, 2015**

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

Fund Type	Fund Number		Unaudited Budgetary Fund Balance 5/01/14 ¹	YTD Unaudited Revenue	YTD Unaudited Expenses ²	YTD Encumbrances ³	Unaudited Budgetary Fund Balance 04/30/2015
Enterprise	5010	Water Maintenance & Operation	\$ 23,219,594	\$ 16,067,639	\$ 13,377,857	\$ 1,191,603	\$ 24,717,773
	5110	Sewer Maintenance & Operation	\$ 2,479,900	\$ 5,067,132	\$ 3,638,089	\$ 1,351,033	\$ 2,557,910
	5310	Storm Water Management	\$ 722,034	\$ 3,360,126	\$ 2,533,919	\$ 304,711	\$ 1,243,531
	5440	Solid Waste ⁶	\$ (399,813)	\$ 8,394,001	\$ 7,390,387	\$ 16,100	\$ 587,701
	5560	Abraham Lincoln Parking Facility	\$ 99,341	\$ 432,313	\$ 408,046	\$ -	\$ 123,608
	5640	Golf Operations ^{6,7}	\$ (114,448)	\$ 2,785,404	\$ 2,760,338	\$ -	\$ (89,382)
	5710	US Cellular Coliseum Fund ⁶	\$ (537,665)	\$ 2,122,234	\$ 1,581,563	\$ -	\$ 3,006
		Total Enterprise Funds:	\$ 25,468,943	\$ 38,228,848	\$ 31,690,199	\$ 2,863,447	\$ 29,144,146
Internal Service	6015	Casualty Insurance Fund	\$ 2,951,972	\$ 3,337,929	\$ 4,028,863		\$ 2,261,038
	6020	Employee Insurance & Benefits	\$ 1,237,474	\$ 9,551,137	\$ 8,422,017	\$ -	\$ 2,366,594
	6028	Employee Retiree Group Healthcare ⁸	\$ (24,678)	\$ 1,653,335	\$ 2,738,447	\$ -	\$ (1,109,789)
		Total Internal Service Funds:	\$ 4,164,768	\$ 14,542,401	\$ 15,189,327	\$ -	\$ 3,517,843
Permanent	7210	JM Scott Health Care	\$ 4,973,511	\$ 998,544	\$ 326,954	\$ -	\$ 5,645,101
		Grand Totals:	\$ 70,920,391	\$ 191,767,765	\$ 181,424,255	\$ 6,613,043	\$ 74,650,858

¹ - Represents the Unaudited budgetary fund balances which include reserves for carryforward encumbrances.

² - Includes current year budgeted expenditures.

³ - Includes current year encumbrances.

⁴ - Negative fund balance is due to the timing of reimbursements.

⁵ - Fund has been closed out.

⁶ - Year end budget amendment from the General Fund included transfers to Solid Waste: \$1,622,630, Coliseum \$595,393 and Golf Fund \$502,170

⁷ - The Golf Fund is still in a negative position. The transfer calculations for the year end amendment were projected prior to the end of April 2015 and additional expenditures occurred.

⁸ - Employee Retiree Group Healthcare had higher claims and premiums paid than were budgeted.

Major Revenue Summary

Revenues Earned	Annual Budget	FY2015 YTD	FY2014 YTD	Variance	% Variance	# of Months Collected
Home Rule Sales Tax	\$ 14,647,149.00	\$ 14,029,585.13	\$ 14,549,384.80	\$ (519,799.67)	-3.57%	Twelve Months
State Sales Tax	\$ 13,700,672.00	\$ 13,463,413.80	\$ 13,599,480.94	\$ (136,067.14)	-1.00%	Twelve Months
Income Tax	\$ 7,529,874.00	\$ 7,502,769.58	\$ 7,465,349.50	\$ 37,420.08	0.50%	Twelve Months
Utility Tax	\$ 6,132,913.00	\$ 6,160,171.55	\$ 4,594,930.48	\$ 1,565,241.07	34.06%	Twelve Months
Ambulance Fee	\$ 5,022,998.00	\$ 4,122,251.71	\$ 4,425,310.70	\$ (303,058.99)	-6.85%	Twelve Months
Food & Beverage Tax	\$ 4,363,447.00	\$ 4,323,167.74	\$ 4,227,202.79	\$ 95,964.95	2.27%	Twelve Months
Franchise Tax	\$ 2,190,809.00	\$ 2,038,485.37	\$ 2,031,681.32	\$ 6,804.05	0.33%	Twelve Months
Replacement Tax	\$ 1,857,810.00	\$ 1,927,026.45	\$ 1,975,055.10	\$ (48,028.65)	-2.43%	Twelve Months
Hotel & Motel Tax	\$ 1,759,003.00	\$ 1,773,122.92	\$ 1,882,242.81	\$ (109,119.89)	-5.80%	Twelve Months
Local Use Tax	\$ 1,325,600.00	\$ 1,475,280.60	\$ 1,307,804.89	\$ 167,475.71	12.81%	Twelve Months
Packaged Liquor	\$ 1,040,000.00	\$ 1,064,698.89	\$ 1,025,954.15	\$ 38,744.74	3.78%	Twelve Months
Amusement Tax	\$ 1,000,000.00	\$ 745,067.70	\$ -	\$ 745,067.70	0.00%	Nine Months
Local Motor Fuel	\$ 1,000,000.00	\$ 1,792,693.12	\$ -	\$ 1,792,693.12	0.00%	Nine Months
Building Permit	\$ 897,000.00	\$ 711,090.03	\$ 759,766.30	\$ (48,676.27)	-6.41%	Twelve Months
Vehicle Use Tax	\$ 889,463.00	\$ 1,116,387.99	\$ 1,036,687.63	\$ 79,700.36	7.69%	Twelve Months
Video Gaming	\$ 306,000.00	\$ 632,892.02	\$ 394,409.22	\$ 238,482.80	60.47%	Twelve Months
Auto Rental	\$ 100,000.00	\$ 84,117.08	\$ 93,932.43	\$ (9,815.35)	-10.45%	Twelve Months

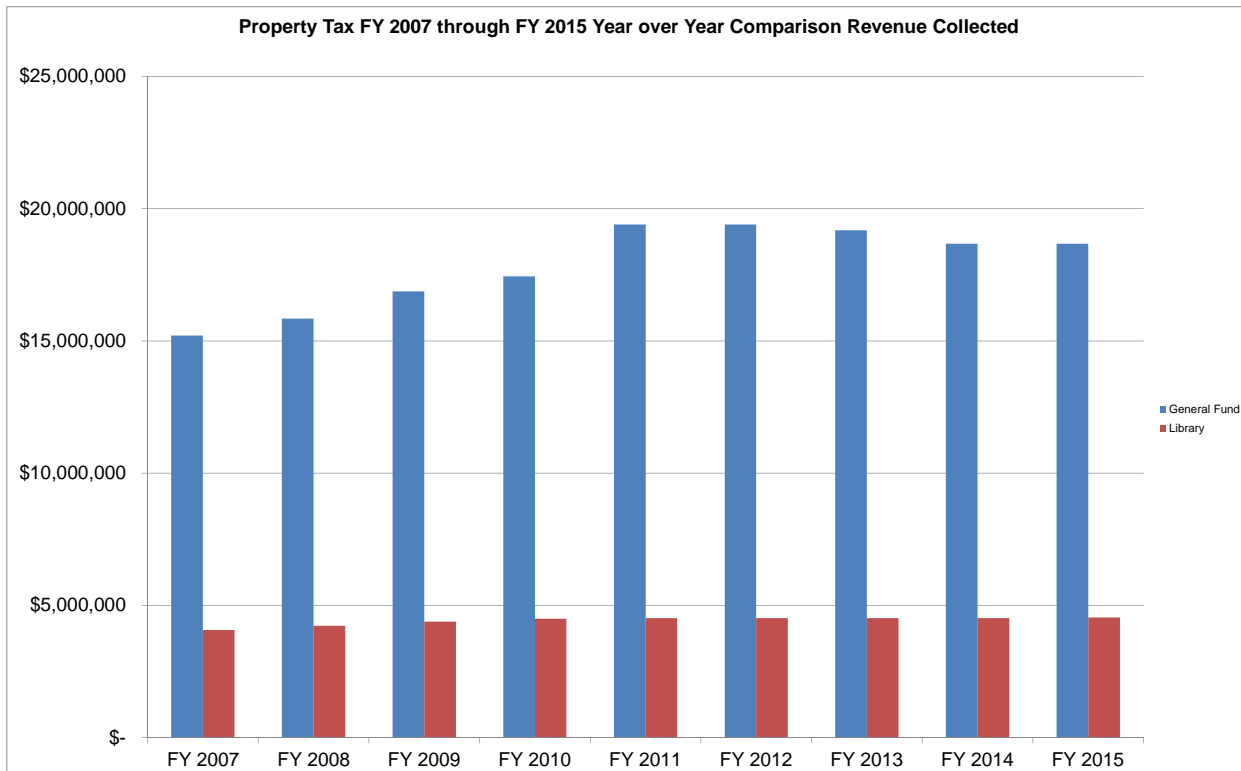
City of Bloomington Property Tax Levy Calendar Year 2013 Tax Levy --- Collected in Fiscal Year 2015 April 2015

Property Tax Distribution (collected)		
	FY 2015	FY 2014
General Fund	\$ 18,673,426	\$ 18,672,356
Library	\$ 4,541,270	\$ 4,513,477
Total:	\$ 23,214,696	\$ 23,185,833

Property Tax Accounts	Calendar Year 2013 Levy Collected in FY 2015 Levy Established by Bloomington City Council	Portion of Levy Collected YTD	Balance to Collect	Percentage of Collections
General Corporate	\$ 1,287,233	\$ 1,285,759	\$ 1,474	99.89%
IMRF	\$ 2,502,907	\$ 2,500,092	\$ 2,815	99.89%
FICA Taxes	\$ 1,459,009	\$ 1,457,330	\$ 1,679	99.88%
Police Protection	\$ 1,354,421	\$ 1,352,983	\$ 1,438	99.89%
Fire Protection	\$ 1,183,228	\$ 1,181,953	\$ 1,275	99.89%
Public Parks	\$ 1,001,415	\$ 1,000,354	\$ 1,061	99.89%
Road and Bridge	\$ -	\$ -	\$ -	0.00%
Fire Pension Fund ¹	\$ 3,946,000	\$ 3,941,587	\$ 4,413	99.89%
Police Pension Fund ¹	\$ 3,758,000	\$ 3,753,826	\$ 4,174	99.89%
Bonded Debt	\$ 2,180,143	\$ 2,199,543	\$ (19,400)	100.89%
Total General Fund:	\$ 18,672,356	\$ 18,673,426	\$ 18,330	100.01%
Library	\$ 4,546,710	\$ 4,541,270	\$ 5,440	99.88%
Total City Levy:	\$ 23,219,066	\$ 23,214,696	\$ 4,370	99.98%

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

² - 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 2015 City of Bloomington Home Rule Sales Taxes April 2015

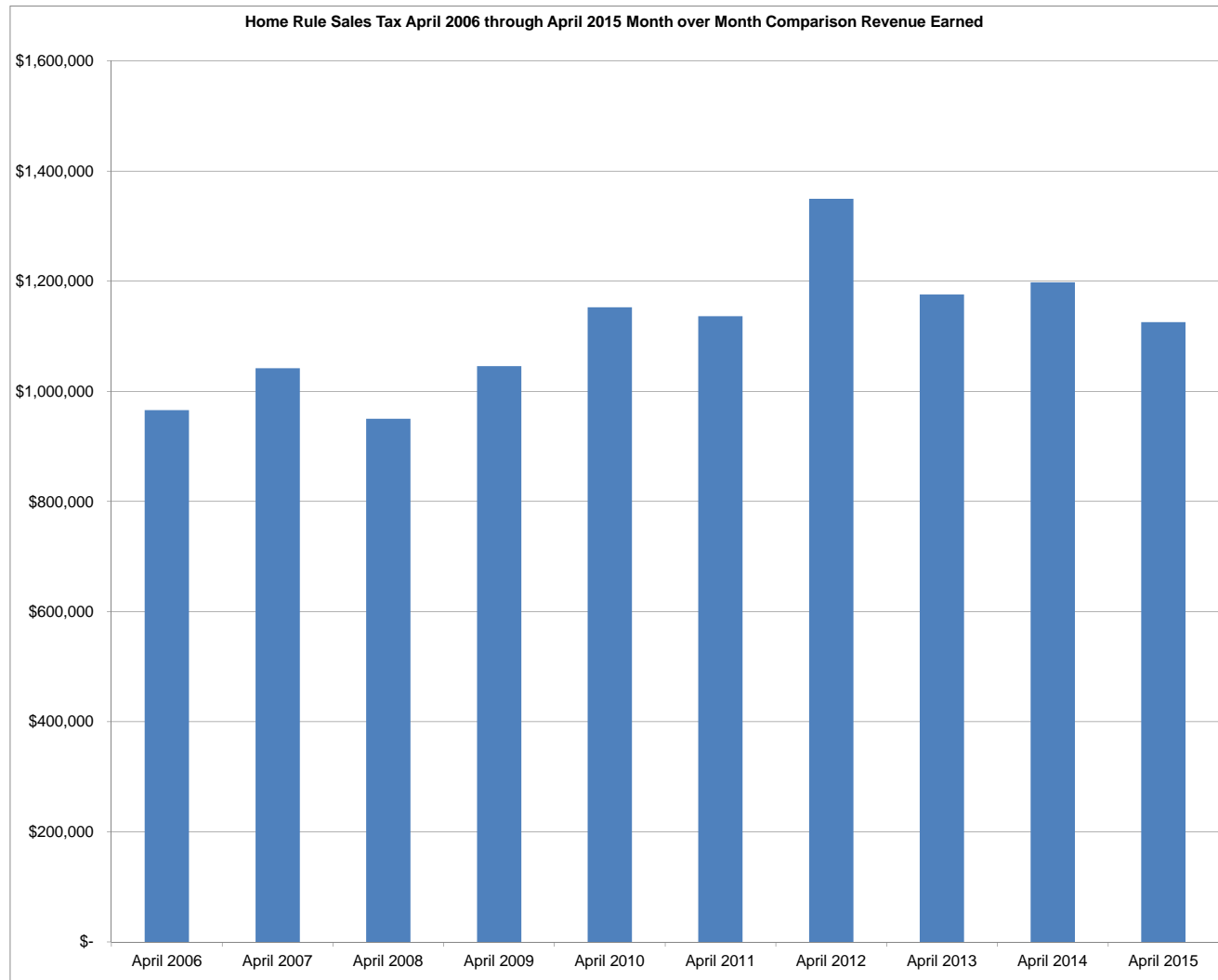
Home Rule Sales Tax Comparison FY 2014 vs. FY 2015				
Twelve Months	FY 2015	FY 2014	% variance	\$ variance
Home Rule Sales Tax	\$ 14,029,585	\$ 14,549,385	-3.57%	\$ (519,800)
Total:	\$ 14,029,585	\$ 14,549,385		

Month Received	Month Earned	Consumer Spending	Average Monthly Budget 1	Actual Earned 2	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
July 2014	May 2014	April 2014	\$ 1,139,360	\$ 1,133,379	\$ (5,981)	\$ 1,133,379	\$ 1,139,360	\$ (5,981)	-0.5%
August 2014	June 2014	May 2014	\$ 1,206,313	\$ 1,260,514	\$ 54,202	\$ 2,393,893	\$ 2,345,673	\$ 48,220	2.1%
September 2014	July 2014	June 2014	\$ 1,284,872	\$ 1,182,446	\$ (102,426)	\$ 3,576,339	\$ 3,630,545	\$ (54,205)	-1.5%
October 2014	August 2014	July 2014	\$ 1,169,570	\$ 1,130,487	\$ (39,083)	\$ 4,706,826	\$ 4,800,114	\$ (93,288)	-1.9%
November 2014	September 2014	August 2014	\$ 1,196,997	\$ 1,156,541	\$ (40,456)	\$ 5,863,367	\$ 5,997,111	\$ (133,744)	-2.2%
December 2014	October 2014	September 2014	\$ 1,231,794	\$ 1,153,257	\$ (78,538)	\$ 7,016,624	\$ 7,228,905	\$ (212,281)	-2.9%
January 2015	November 2014	October 2014	\$ 1,208,833	\$ 1,185,008	\$ (23,825)	\$ 8,201,632	\$ 8,437,738	\$ (236,106)	-2.8%
February 2015	December 2014	November 2014	\$ 1,275,162	\$ 1,190,665	\$ (84,497)	\$ 9,392,297	\$ 9,712,901	\$ (320,603)	-3.3%
March 2015	January 2015	December 2014	\$ 1,660,773	\$ 1,424,158	\$ (236,615)	\$ 10,816,455	\$ 11,373,673	\$ (557,218)	-4.9%
April 2015	February 2015	January 2015	\$ 1,000,035	\$ 968,451	\$ (31,585)	\$ 11,784,906	\$ 12,373,709	\$ (588,803)	-4.8%
May 2015	March 2015	February 2015	\$ 1,064,418	\$ 1,118,850	\$ 54,432	\$ 12,903,755	\$ 13,438,126	\$ (534,371)	-4.0%
June 2015	April 2015	March 2015	\$ 1,209,022	\$ 1,125,830	\$ (83,193)	\$ 14,029,585	\$ 14,647,149	\$ (617,564)	-4.2%
Totals			\$ 14,647,149	\$ 14,029,585					

¹ - The Average Monthly Budget is calculated by utilizing the last 9 rolling years actuals by month.

² - 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 2015 is divided between 3 department: Non-Departmental \$11,495,953, BCPA \$1,700,000 and the Coliseum \$1,451,196.



Represents consumer spending in March, earned by the City in April and remitted to the City in June.

Fiscal Year 2015 City of Bloomington State Sales Taxes April 2015

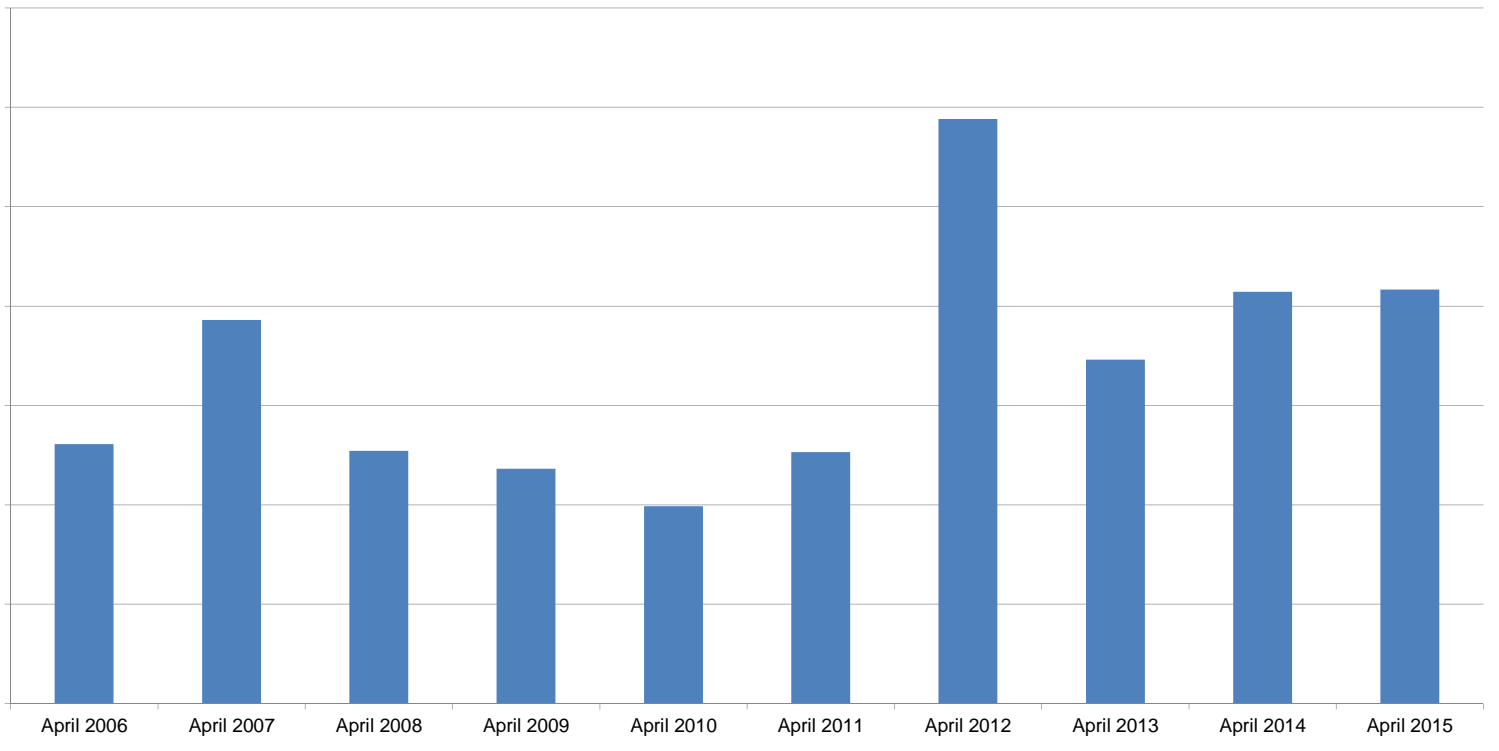
State Sales Tax Comparison FY 2014 vs. FY 2015				
Twelve Months	FY 2015	FY 2014	% variance	\$ variance
State Sales Tax	\$ 13,463,414	\$ 13,599,481	-1.00%	\$ (136,067)
Total:	\$ 13,463,414	\$ 13,599,481		

Month Received	Month Earned	Consumer Spending	Average Monthly Budget 1	Actual Earned 2	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
July 2014	May 2014	April 2014	\$ 1,107,608	\$ 1,106,803	\$ (805)	\$ 1,106,803	\$ 1,107,608	\$ (805)	-0.1%
August 2014	June 2014	May 2014	\$ 1,140,884	\$ 1,185,472	\$ 44,589	\$ 2,292,275	\$ 2,248,491	\$ 43,784	1.9%
September 2014	July 2014	June 2014	\$ 1,219,462	\$ 1,121,965	\$ (97,498)	\$ 3,414,240	\$ 3,467,953	\$ (53,714)	-1.5%
October 2014	August 2014	July 2014	\$ 1,099,504	\$ 1,085,103	\$ (14,401)	\$ 4,499,343	\$ 4,567,457	\$ (68,115)	-1.5%
November 2014	September 2014	August 2014	\$ 1,106,593	\$ 1,090,833	\$ (15,760)	\$ 5,590,176	\$ 5,674,051	\$ (83,875)	-1.5%
December 2014	October 2014	September 2014	\$ 1,171,677	\$ 1,114,114	\$ (57,563)	\$ 6,704,290	\$ 6,845,727	\$ (141,438)	-2.1%
January 2015	November 2014	October 2014	\$ 1,131,703	\$ 1,120,024	\$ (11,679)	\$ 7,824,314	\$ 7,977,431	\$ (153,117)	-1.9%
February 2015	December 2014	November 2014	\$ 1,139,858	\$ 1,107,097	\$ (32,761)	\$ 8,931,411	\$ 9,117,289	\$ (185,878)	-2.0%
March 2015	January 2015	December 2014	\$ 1,466,624	\$ 1,329,806	\$ (136,818)	\$ 10,261,217	\$ 10,583,913	\$ (322,696)	-3.0%
April 2015	February 2015	January 2015	\$ 955,048	\$ 961,697	\$ 6,650	\$ 11,222,914	\$ 11,538,961	\$ (316,046)	-2.7%
May 2015	March 2015	February 2015	\$ 1,019,402	\$ 1,082,249	\$ 62,848	\$ 12,305,164	\$ 12,558,362	\$ (253,199)	-2.0%
June 2015	April 2015	March 2015	\$ 1,142,310	\$ 1,158,250	\$ 15,940	\$ 13,463,414	\$ 13,700,672	\$ (237,258)	-1.7%
			\$ 13,700,672	\$ 13,463,414					

¹ - The Average Monthly Budget is calculated by utilizing the last 9 rolling years actuals by month.

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

Sales Tax April 2006 through April 2015 Month over Month Comparison Revenue Earned



Represents consumer spending in March, earned by the City in April and remitted to the City in June.

Fiscal Year 2015 City of Bloomington General Fund - Income Tax April 2015

Income Tax Comparison FY 2014 vs. FY 2015			
Twelve Months			
	FY 2015	FY 2014	% variance
Income Tax	\$ 7,502,770	\$ 7,465,350	0.50%
Total:	\$ 7,502,770	\$ 7,465,350	

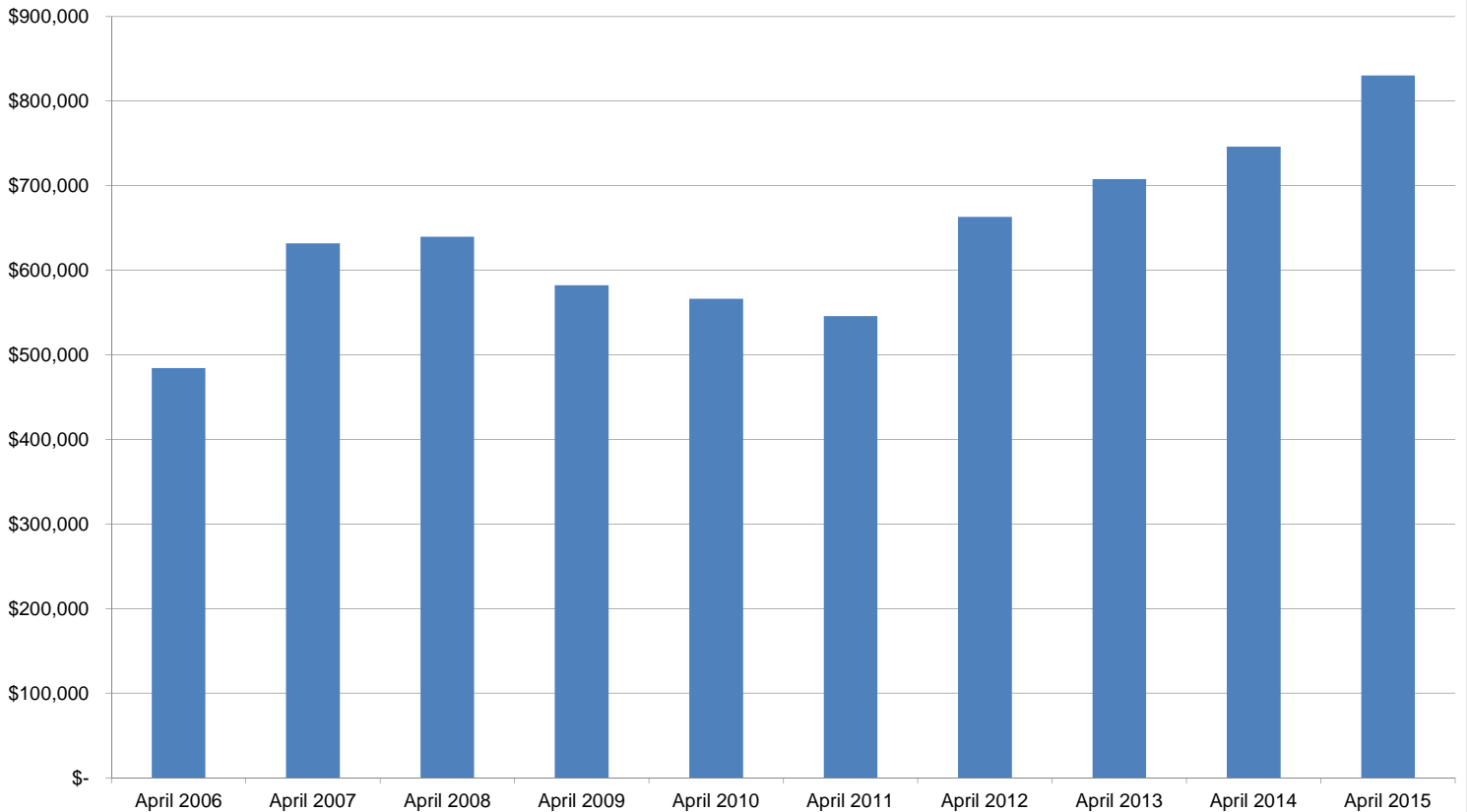
Month Received	Month Earned	Month collected by the State	Average Monthly Budget 2	Actual Earned 3	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
July 2014	May 2014	April 2014 ¹	\$ 1,069,390	\$ 1,157,916	\$ 88,526	\$ 1,157,916	\$ 1,069,390	\$ 88,526	8.3%
August 2014	June 2014	May 2014	\$ 585,835	\$ 431,290	\$ (154,545)	\$ 1,589,206	\$ 1,655,225	\$ (66,019)	-4.0%
September 2014	July 2014	June 2014	\$ 701,140	\$ 713,798	\$ 12,658	\$ 2,303,004	\$ 2,356,365	\$ (53,361)	-2.3%
October 2014	August 2014	July 2014	\$ 442,971	\$ 416,399	\$ (26,572)	\$ 2,719,403	\$ 2,799,336	\$ (79,933)	-2.9%
November 2014	September 2014	August 2014	\$ 442,299	\$ 407,194	\$ (35,105)	\$ 3,126,597	\$ 3,241,635	\$ (115,038)	-3.5%
December 2014	October 2014	September 2014	\$ 723,257	\$ 726,554	\$ 3,298	\$ 3,853,151	\$ 3,964,892	\$ (111,740)	-2.8%
January 2015	November 2014	October 2014	\$ 487,276	\$ 489,838	\$ 2,562	\$ 4,342,990	\$ 4,452,168	\$ (109,178)	-2.5%
February 2015	December 2014	November 2014	\$ 432,926	\$ 368,328	\$ (64,598)	\$ 4,711,317	\$ 4,885,093	\$ (173,776)	-3.6%
March 2015	January 2015	December 2014	\$ 657,549	\$ 624,069	\$ (33,480)	\$ 5,335,387	\$ 5,542,643	\$ (207,256)	-3.7%
April 2015	February 2015	January 2015	\$ 802,385	\$ 931,115	\$ 128,730	\$ 6,266,501	\$ 6,345,028	\$ (78,526)	-1.2%
May 2015	March 2015	February 2015	\$ 452,085	\$ 406,196	\$ (45,888)	\$ 6,672,698	\$ 6,797,113	\$ (124,415)	-1.8%
June 2015	April 2015	March 2015	\$ 732,761	\$ 830,072	\$ 97,310	\$ 7,502,770	\$ 7,529,874	\$ (27,104)	-0.4%
Totals			\$ 7,529,874	\$ 7,502,770					

¹ - 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.

² - The Average Monthly Budget is calculated by utilizing the last 9 rolling years actuals by month.

³ - 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.

Income Tax April 2006 through April 2015 Month over Month Comparison Revenue Earned



Represents taxes paid in March, earned by the City in April and remitted to the City in June.

Fiscal Year 2015 City of Bloomington General Fund - Utility Taxes April 2015

Utility Tax Comparison FY 2014 vs. FY 2015				
Twelve Months				
	FY 2015	FY 2014	% variance	\$ variance
Natural Gas	\$ 1,108,463	\$ 742,584	49.27%	\$ 365,879
Electricity	\$ 2,548,390	\$ 1,704,662	49.50%	\$ 843,728
Telecommunications	\$ 2,002,524	\$ 1,776,658	12.71%	\$ 225,866
Water	\$ 500,794	\$ 371,026	34.98%	\$ 129,768
Total:	\$ 6,160,172	\$ 4,594,930	34.06%	\$ 1,565,241

Note: Utility tax increases went in to effect April 28, 2014 or the first available billing cycle for each utility. Therefore, implementation dates are staggered. In addition, the telecommunications tax is effective on January 1, 2015 as regulated by the state.

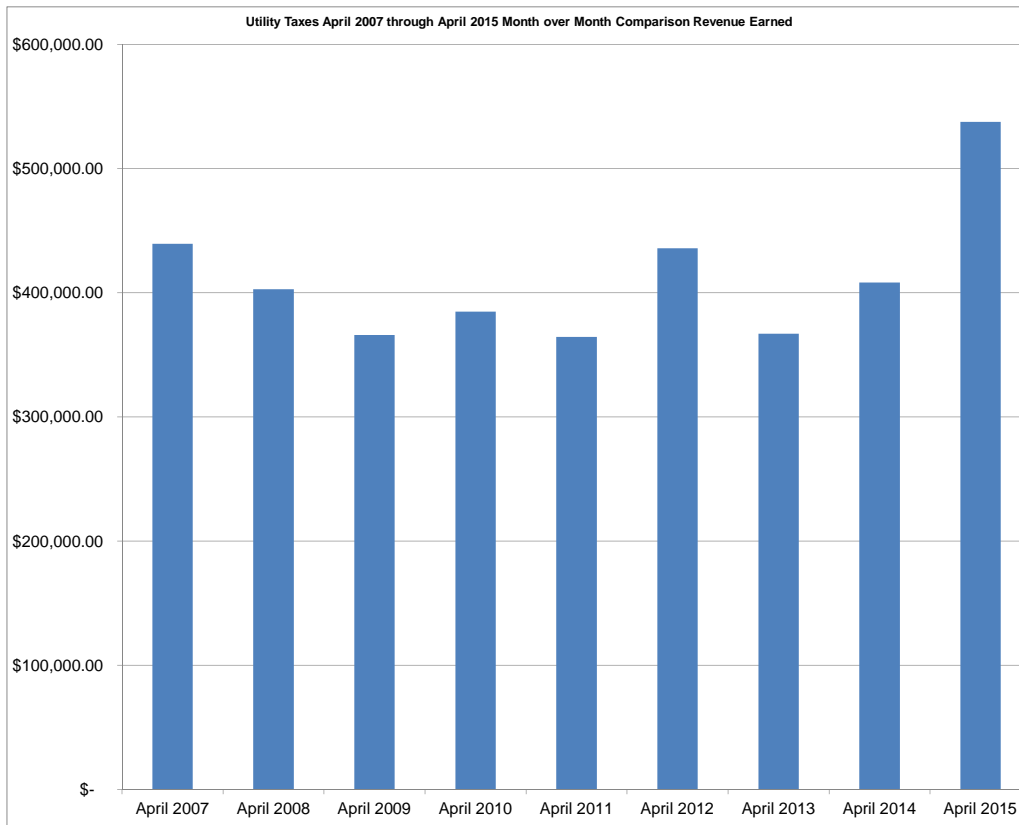
Month Earned	Average Monthly Budget	Actual Earned ^{1,2,3,4}	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
May	\$429,260	\$ 379,827	\$ (49,433)	\$ 379,827	\$ 429,260	\$ (49,433)	-11.5%
June	\$436,039	\$ 462,774	\$ 26,734	\$ 842,601	\$865,300	\$ (22,699)	-2.6%
July	\$477,824	\$ 485,267	\$ 7,442	\$ 1,327,867	\$1,343,124	\$ (15,257)	-1.1%
August	\$459,692	\$ 487,864	\$ 28,173	\$ 1,815,732	\$1,802,816	\$ 12,916	0.7%
September	\$465,902	\$ 472,512	\$ 6,610	\$ 2,288,244	\$2,268,718	\$ 19,526	0.9%
October	\$433,591	\$ 428,635	\$ (4,957)	\$ 2,716,878	\$2,702,309	\$ 14,569	0.5%
November	\$416,493	\$ 473,350	\$ 56,857	\$ 3,190,228	\$3,118,802	\$ 71,426	2.3%
December	\$485,720	\$ 549,351	\$ 63,631	\$ 3,739,579	\$3,604,522	\$ 135,057	3.7%
January	\$645,023	\$ 595,108	\$ (49,916)	\$ 4,334,687	\$4,249,545	\$ 85,141	2.0%
February	\$641,303	\$ 660,910	\$ 19,607	\$ 4,995,596	\$4,890,848	\$ 104,748	2.1%
March	\$634,496	\$ 627,045	\$ (7,451)	\$ 5,622,641	\$5,525,344	\$ 97,298	1.8%
April	\$607,570	\$ 537,530	\$ (70,039)	\$ 6,160,172	\$6,132,913	\$ 27,258	0.4%
Totals	\$6,132,913	\$ 6,160,172					

¹ - The monthly collections is based upon a cash collections rather than accrual accounting.

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

³ - Natural gas (Nicor), Electricity (Ameren, Corn Belt), Telecommunications (various), and water (City of Bloomington).

⁴ - 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.



Note: The Utility Taxes were increased as of May 1, 2014 except Telecommunications which took effect in January 2015

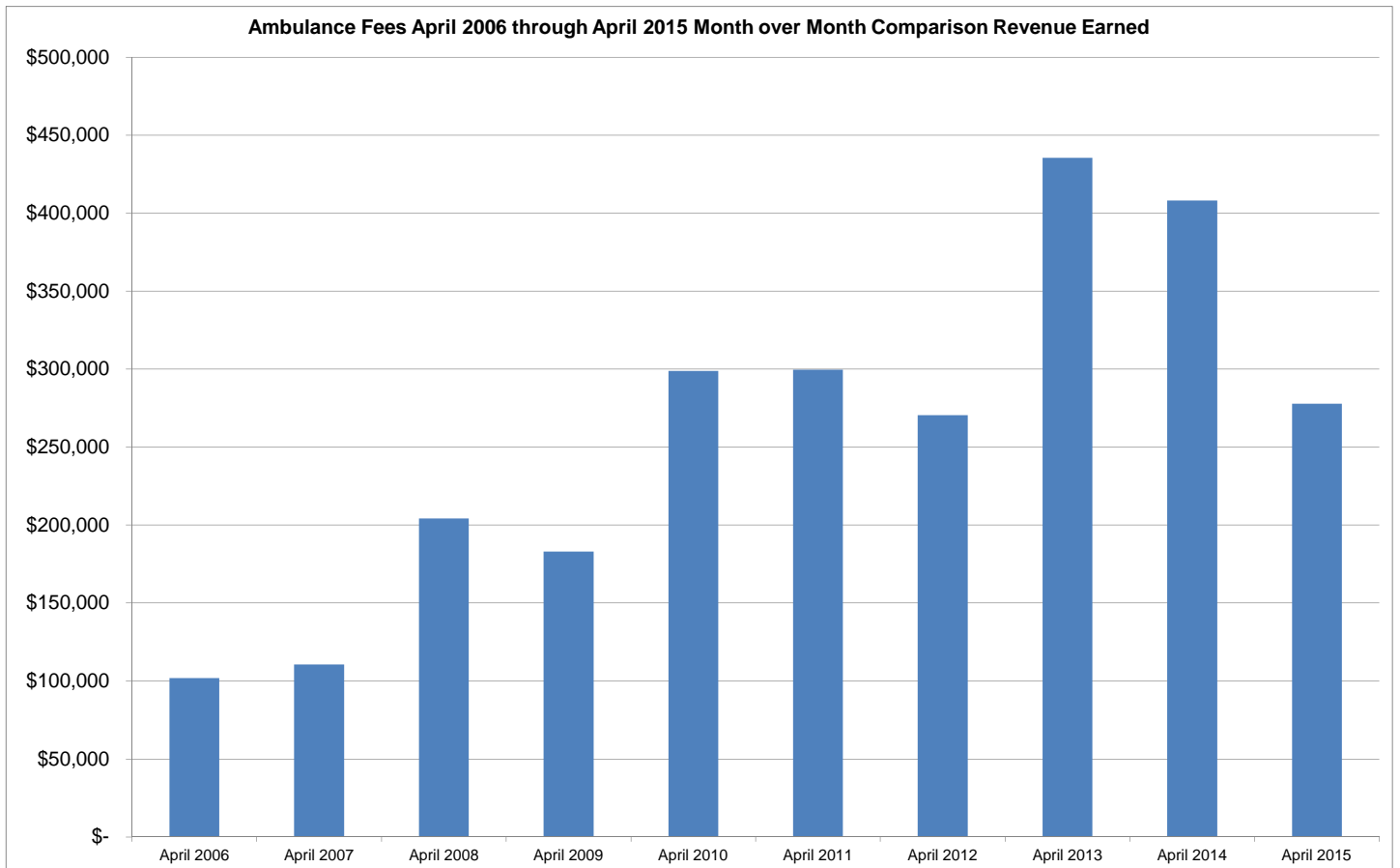
Fiscal Year 2015 City of Bloomington General Fund - Ambulance Fee April 2015

Ambulance Fee Comparison FY 2014 vs. FY 2015				
Twelve Months				
	FY 2015	FY 2014	% variance	\$ variance
Ambulance Fees	\$ 4,122,252	\$ 4,425,311	-6.85%	\$ (303,059)
Total:	\$ 4,122,252	\$ 4,425,311		

Month Received	Month Earned	Average Monthly Budget	Actual Earned	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
June 2014	May 2014	\$433,947	\$349,668	(\$84,279)	\$349,668	\$433,947	(\$84,279)	-19.4%
July 2014	June 2014	\$358,789	\$345,762	(\$13,028)	\$695,430	\$792,737	(\$97,307)	-12.3%
August 2014	July 2014	\$429,526	\$331,193	(\$98,333)	\$1,026,623	\$1,222,263	(\$195,640)	-16.0%
September 2014	August 2014	\$457,029	\$327,627	(\$129,402)	\$1,354,250	\$1,679,292	(\$325,042)	-19.4%
October 2014	September 2014	\$402,781	\$495,390	\$92,609	\$1,849,640	\$2,082,073	(\$232,433)	-11.2%
November 2014	October 2014	\$456,240	\$318,317	(\$137,923)	\$2,167,957	\$2,538,314	(\$370,357)	-14.6%
December 2014	November 2014	\$379,205	\$321,970	(\$57,236)	\$2,489,926	\$2,917,519	(\$427,592)	-14.7%
January 2015	December 2014	\$440,878	\$399,859	(\$41,019)	\$2,889,785	\$3,358,396	(\$468,611)	-14.0%
February 2015	January 2015	\$436,407	\$320,284	(\$116,124)	\$3,210,069	\$3,794,804	(\$584,735)	-15.4%
March 2015	February 2015	\$367,429	\$335,385	(\$32,044)	\$3,545,454	\$4,162,233	(\$616,779)	-14.8%
April 2015	March 2015	\$454,333	\$298,897	(\$155,436)	\$3,844,350	\$4,616,566	(\$772,215)	-16.7%
May 2015	April 2015	\$406,433	\$277,901	(\$128,531)	\$4,122,252	\$5,022,998	(\$900,747)	-17.9%
	Totals¹	\$5,022,998	\$4,122,252					

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

Note: The revenue represented is a gross figure prior to the year end reduction for bad debt. On average approximately 40% is lost to bad debt and insurance write-offs.



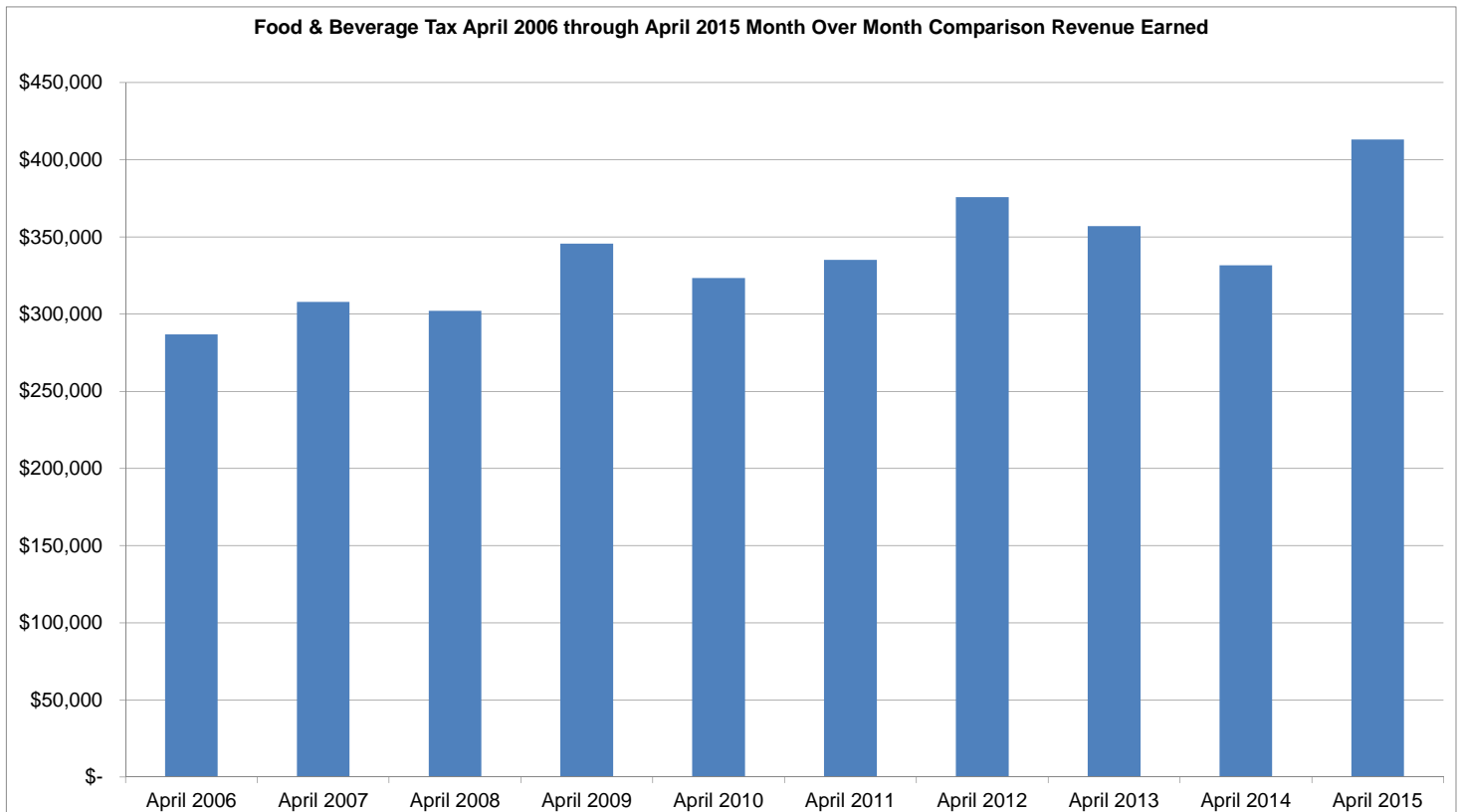
Fiscal Year 2014 City of Bloomington General Fund - Food & Beverage April 2015

Food & Beverage Tax Comparison FY 2014 vs. FY 2015				
Twelve Months				
	FY 2015	FY 2014	% variance	\$ variance
Food & Beverage Tax	\$ 4,323,168	\$ 4,227,203	2.27%	\$ 95,965
Total:	\$ 4,323,168	\$ 4,227,203		

Month Received	Month Earned	Average Monthly Budget 1,2	Actual Earned	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
June 2014	May 2014	\$ 362,382	\$ 346,271	\$ (16,111)	\$ 346,271	\$ 362,382	\$ (16,111)	-4.4%
July 2014	June 2014	\$ 367,840	\$ 369,143	\$ 1,303	\$ 715,414	\$ 730,222	\$ (14,808)	-2.0%
August 2014	July 2014	\$ 370,010	\$ 349,808	\$ (20,202)	\$ 1,065,222	\$ 1,100,231	\$ (35,010)	-3.2%
September 2014	August 2014	\$ 362,237	\$ 371,533	\$ 9,296	\$ 1,436,755	\$ 1,462,468	\$ (25,713)	-1.8%
October 2014	September 2014	\$ 359,514	\$ 327,246	\$ (32,268)	\$ 1,764,001	\$ 1,821,982	\$ (57,981)	-3.2%
November 2014	October 2014	\$ 348,815	\$ 356,295	\$ 7,480	\$ 2,120,296	\$ 2,170,796	\$ (50,501)	-2.3%
December 2014	November 2014	\$ 357,670	\$ 349,540	\$ (8,130)	\$ 2,469,836	\$ 2,528,466	\$ (58,630)	-2.3%
January 2015	December 2014	\$ 366,764	\$ 370,601	\$ 3,837	\$ 2,840,437	\$ 2,895,230	\$ (54,793)	-1.9%
February 2015	January 2015	\$ 350,285	\$ 340,990	\$ (9,294)	\$ 3,181,428	\$ 3,245,515	\$ (64,087)	-2.0%
March 2015	February 2015	\$ 349,396	\$ 364,228	\$ 14,831	\$ 3,545,655	\$ 3,594,911	\$ (49,256)	-1.4%
April 2015	March 2015	\$ 389,654	\$ 364,328	\$ (25,327)	\$ 3,909,983	\$ 3,984,565	\$ (74,582)	-1.9%
May 2015	April 2015	\$ 378,882	\$ 413,185	\$ 34,303	\$ 4,323,168	\$ 4,363,447	\$ (40,279)	-0.9%
Totals		\$ 4,363,447	\$ 4,323,168					

¹ - In Fiscal Year 2015, the budget for this tax will vary per month (based upon seasonal collections).

² - The Food and Beverage Tax Rate is currently 2%.

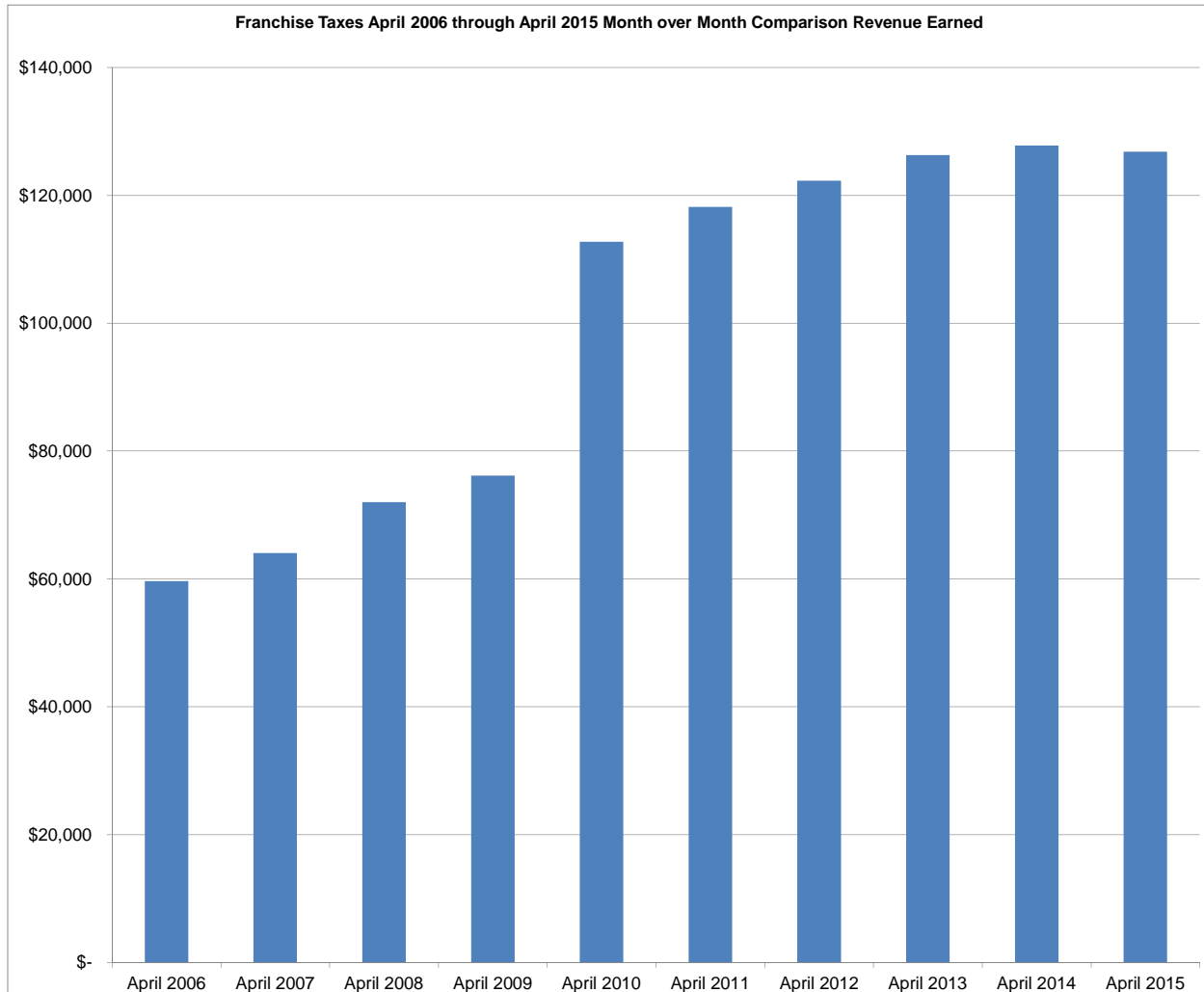


Fiscal Year 2015 City of Bloomington General Fund - Franchise Taxes April 2015

Franchise Tax Comparison FY 2014 vs. FY 2015				
Twelve Months				
	FY 2015	FY 2014	% variance	\$ variance
Franchise Tax	\$ 2,038,485	\$ 2,031,681	0.33%	\$ 6,804
Total:	\$ 2,038,485	\$ 2,031,681		

Month Received	Month Earned	Average Monthly Budget 1	Actual Earned	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
June 2014	May 2014	\$ 129,407	\$ 128,064	\$ (1,343)	\$ 128,064	\$ 129,407	\$ (1,343)	-1.0%
July 2014	June 2014	\$ 126,849	\$ 128,629	\$ 1,780	\$ 256,693	\$ 256,256	\$ 437	0.2%
August 2014	July 2014	\$ 127,479	\$ 125,590	\$ (1,889)	\$ 382,283	\$ 383,735	\$ (1,452)	-0.4%
September 2014	August 2014	\$ 127,961	\$ 127,664	\$ (297)	\$ 509,947	\$ 511,696	\$ (1,749)	-0.3%
October 2014	September 2014	\$ 129,892	\$ 126,827	\$ (3,065)	\$ 636,774	\$ 641,588	\$ (4,814)	-0.8%
November 2014	October 2014	\$ 117,015	\$ 127,603	\$ 10,588	\$ 764,378	\$ 758,603	\$ 5,775	0.8%
December 2014	November 2014	\$ 178,639	\$ 127,579	\$ (51,060)	\$ 891,957	\$ 937,242	\$ (45,285)	-4.8%
January 2015	December 2014	\$ 423,376	\$ 637,981	\$ 214,604	\$ 1,529,937	\$ 1,360,618	\$ 169,319	12.4%
February 2015	January 2015	\$ 372,960	\$ 127,478	\$ (245,482)	\$ 1,657,415	\$ 1,733,578	\$ (76,163)	-4.4%
March 2015	February 2015	\$ 175,249	\$ 128,202	\$ (47,047)	\$ 1,785,617	\$ 1,908,827	\$ (123,210)	-6.5%
April 2015	March 2015	\$ 141,824	\$ 126,033	\$ (15,791)	\$ 1,911,650	\$ 2,050,651	\$ (139,001)	-6.8%
May 2015	April 2015	\$ 140,158	\$ 126,835	\$ (13,323)	\$ 2,038,485	\$ 2,190,809	\$ (152,324)	-7.0%
Totals		\$ 2,190,809	\$ 2,038,485					

¹ - The City of Bloomington budgeted for the following Franchise Taxes in FY 2014: Comcast, Ameren IP and Corn Belt Electric.
² - 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

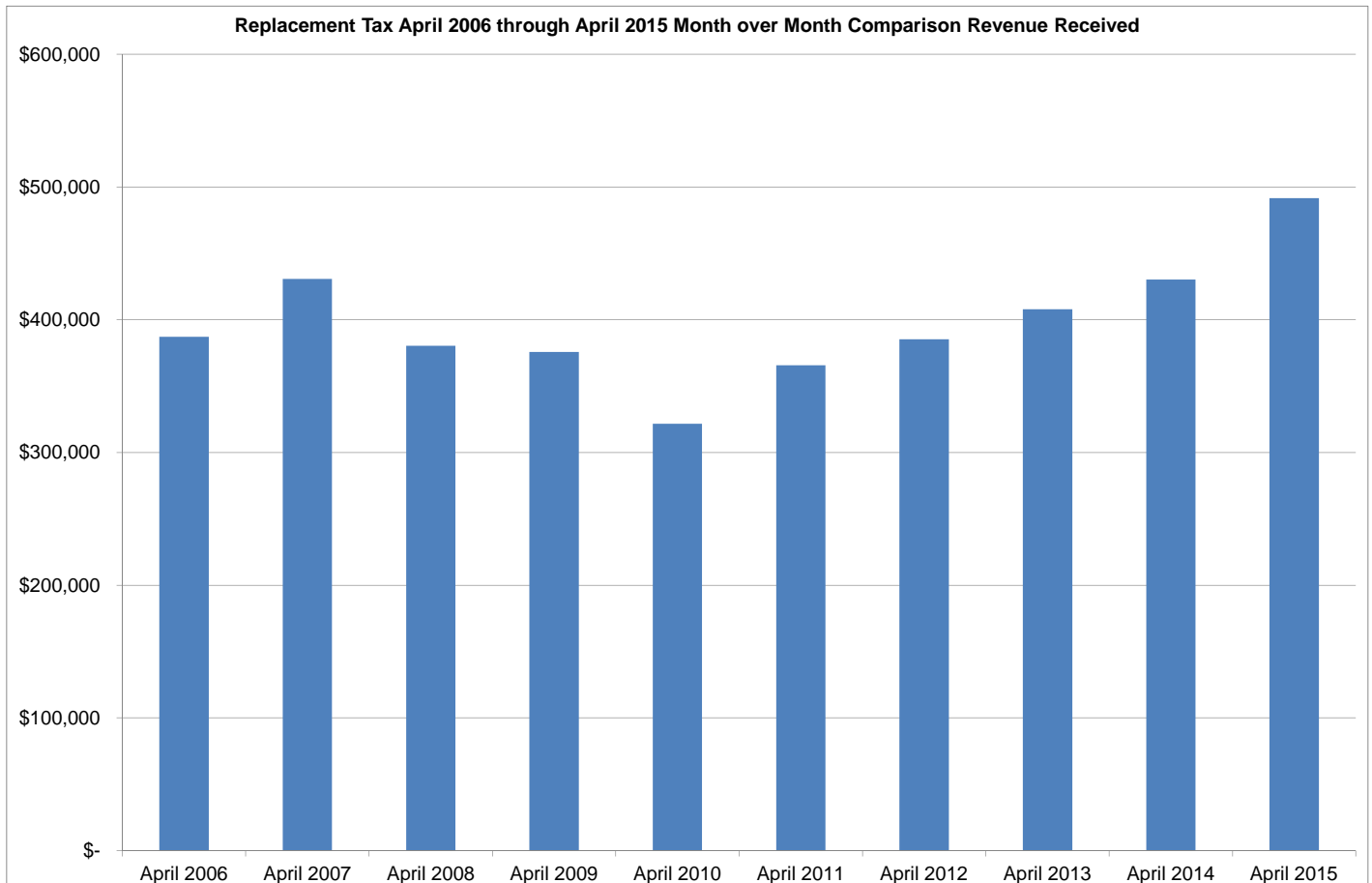
Fiscal Year 2015 City of Bloomington General Fund - Replacement Tax (Personal Property Tax) April 2015

Replacement Tax Comparison FY 2014 vs. FY 2015				
Twelve Months	FY 2015	FY 2014	% variance	\$ variance
Replacement Tax	\$ 1,927,026	\$ 1,975,055	-2.43%	\$ (48,029)
Total:	\$ 1,927,026	\$ 1,975,055		

Month Received	Month(s) Collected by State	Average Monthly Budget 1	Actual Earned	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
May 2014	April 2014	\$ 296,347	\$ 317,611	\$ 21,264	\$ 317,611	\$ 296,347	\$ 21,264	7.2%
July 2014	May & June 2014	\$ 301,331	\$ 319,993	\$ 18,662	\$ 637,604	\$ 597,678	\$ 39,926	6.7%
August 2014	July 2014	\$ 92,854	\$ 34,420	\$ (58,434)	\$ 672,024	\$ 690,533	\$ (18,509)	-2.7%
October 2014	August & September 2014	\$ 322,651	\$ 317,170	\$ (5,481)	\$ 989,194	\$ 1,013,183	\$ (23,989)	-2.4%
December 2014	October & November 2014	\$ 119,550	\$ 84,424	\$ (35,125)	\$ 1,073,618	\$ 1,132,733	\$ (59,115)	-5.2%
January 2015	December 2014	\$ 245,363	\$ 281,409	\$ 36,046	\$ 1,355,027	\$ 1,378,096	\$ (23,069)	-1.7%
March 2015	January & February 2015	\$ 94,746	\$ 80,335	\$ (14,412)	\$ 1,435,362	\$ 1,472,842	\$ (37,481)	-2.5%
April 2015	March 2015	\$ 384,968	\$ 491,665	\$ 106,697	\$ 1,927,026	\$ 1,857,810	\$ 69,216	3.7%
Totals		\$ 1,857,810	\$ 1,927,026					

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

² - 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, \$1,662,410 to General Fund, \$5,000 to Police Pension Fund and \$5,000 to Fire Pension Fund



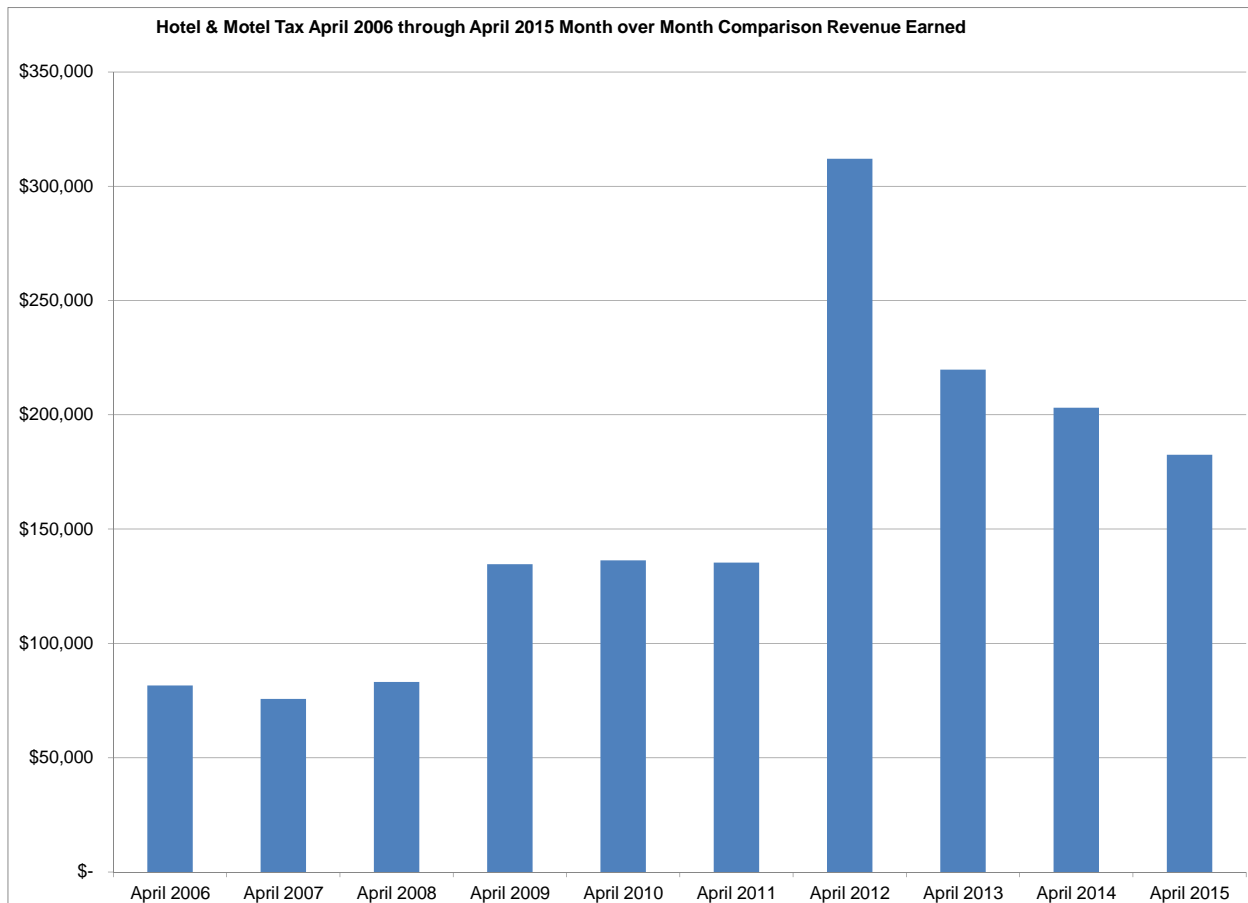
Payments received in April represent tax filings for March.

Fiscal Year 2015 - City of Bloomington General Fund - Hotel & Motel April 2015

Hotel & Motel Tax Comparison FY 2014 vs. FY 2015				
Twelve Months				
	FY 2015	FY 2014	% variance	\$ variance
Hotel & Motel Tax	\$ 1,773,123	\$ 1,882,243	-5.80%	\$ (109,120)
Total:	\$ 1,773,123	\$ 1,882,243		

Month Received	Month Earned	Average Monthly Budget 1, 2	Actual Earned 3	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
June 2014	May 2014	\$ 153,364	\$ 119,279	\$ (34,084)	\$ 119,279	\$ 153,364	\$ (34,084)	-22.2%
July 2014	June 2014	\$ 180,452	\$ 211,045	\$ 30,593	\$ 330,324	\$ 333,816	\$ (3,492)	-1.0%
August 2014	July 2014	\$ 166,565	\$ 110,050	\$ (56,516)	\$ 440,374	\$ 500,381	\$ (60,007)	-12.0%
September 2014	August 2014	\$ 139,236	\$ 162,216	\$ 22,980	\$ 602,589	\$ 639,617	\$ (37,027)	-5.8%
October 2014	September 2014	\$ 165,698	\$ 165,067	\$ (630)	\$ 767,657	\$ 805,315	\$ (37,658)	-4.7%
November 2014	October 2014	\$ 156,708	\$ 134,020	\$ (22,687)	\$ 901,677	\$ 962,022	\$ (60,345)	-6.3%
December 2014	November 2014	\$ 122,273	\$ 134,381	\$ 12,109	\$ 1,036,058	\$ 1,084,295	\$ (48,237)	-4.4%
January 2015	December 2014	\$ 105,438	\$ 143,685	\$ 38,247	\$ 1,179,743	\$ 1,189,733	\$ (9,989)	-0.8%
February 2015	January 2015	\$ 110,717	\$ 86,585	\$ (24,132)	\$ 1,266,328	\$ 1,300,450	\$ (34,121)	-2.6%
March 2015	February 2015	\$ 117,409	\$ 130,834	\$ 13,425	\$ 1,397,162	\$ 1,417,859	\$ (20,697)	-1.5%
April 2015	March 2015	\$ 150,514	\$ 193,432	\$ 42,917	\$ 1,590,594	\$ 1,568,373	\$ 22,221	1.4%
May 2015	April 2015	\$ 190,630	\$ 182,529	\$ (8,101)	\$ 1,773,123	\$ 1,759,003	\$ 14,120	0.8%
Totals		\$ 1,759,003	\$ 1,773,123					

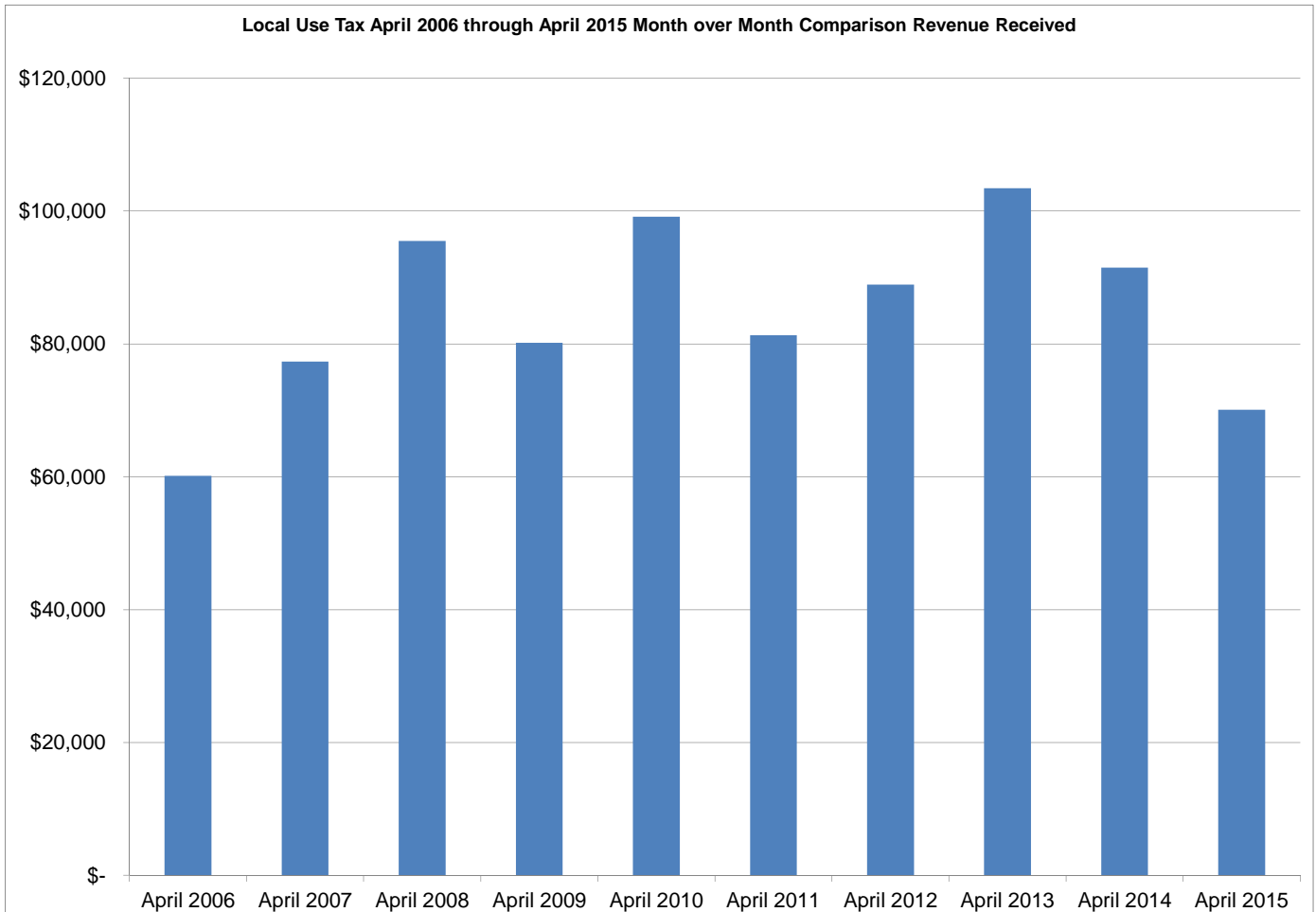
¹ - In Fiscal Year 2015, the budget for this tax will vary per month (based upon seasonal collections).
² - The Hotel/Motel tax rate is currently 6%.
³ - For financial statement purposes, the account is transitioned to an accrual basis at the end of the Fiscal Year.



Fiscal Year 2015 City of Bloomington General Fund - Local Use Tax April 2015

Local Use Tax Comparison FY 2014 vs. FY 2015				
Twelve Months				
	FY 2015	FY 2014	% variance	\$ variance
Local Use Tax	\$1,475,281	\$1,307,805	12.81%	\$ 167,476
Total:	\$ 1,475,281	\$ 1,307,805		

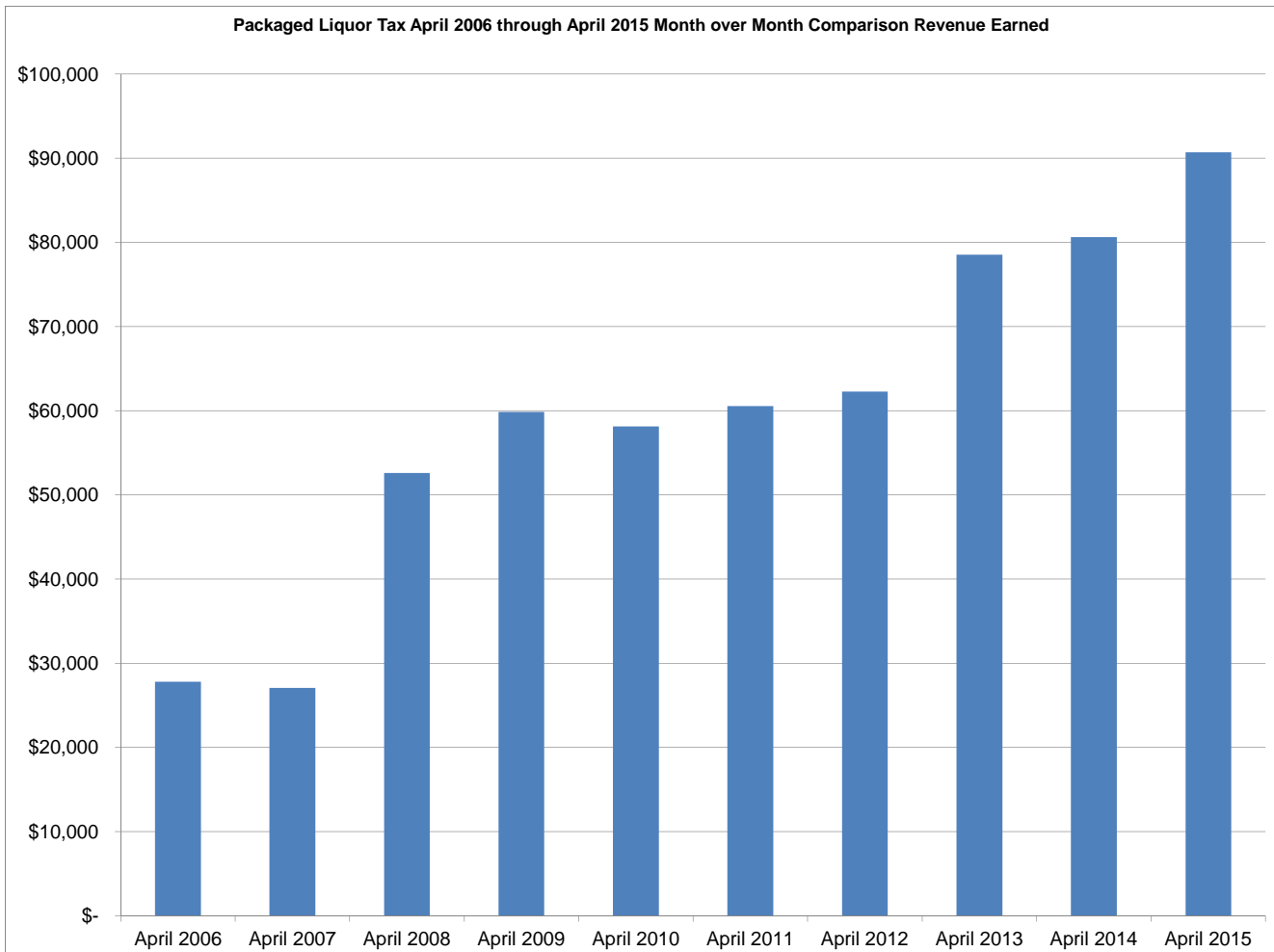
Month Received	Month Earned	Average Monthly Budget	Actual Earned	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
May 2014	March 2014	\$98,597	\$89,813	(\$8,784)	\$89,813	\$98,597	(\$8,784)	-8.9%
June 2014	April 2014	\$107,230	\$118,580	\$11,349	\$208,393	\$205,827	\$2,566	1.2%
July 2014	May 2014	\$114,177	\$109,317	(\$4,860)	\$317,710	\$320,005	(\$2,295)	-0.7%
August 2014	June 2014	\$99,692	\$116,146	\$16,454	\$433,856	\$419,696	\$14,160	3.4%
September 2014	July 2014	\$115,188	\$129,642	\$14,454	\$563,498	\$534,884	\$28,614	5.3%
October 2014	August 2014	\$105,799	\$110,548	\$4,748	\$674,046	\$640,684	\$33,362	5.2%
November 2014	September 2014	\$106,121	\$119,719	\$13,598	\$793,764	\$746,804	\$46,960	6.3%
December 2014	October 2014	\$102,273	\$145,266	\$42,993	\$939,030	\$849,077	\$89,953	10.6%
January 2015	November 2014	\$136,280	\$137,444	\$1,164	\$1,076,474	\$985,357	\$91,118	9.2%
February 2015	December 2014	\$103,346	\$130,669	\$27,323	\$1,207,143	\$1,088,703	\$118,441	10.9%
March 2015	January 2015	\$127,843	\$198,063	\$70,220	\$1,405,206	\$1,216,545	\$188,661	15.5%
April 2015	February 2015	\$109,055	\$70,074	(\$38,980)	\$1,475,281	\$1,325,600	\$149,681	11.3%
		\$1,325,600	\$1,475,281					



Fiscal Year 2015 City of Bloomington General Fund - Packaged Liquor Tax April 2015

Packaged Liquor Tax Comparison FY 2014 vs. FY 2015				
Twelve Months				
	FY 2015	FY 2014	% variance	\$ variance
Packages Liquor Tax	\$ 1,064,699	\$ 1,025,954	3.78%	\$ 38,745
Total:	\$ 1,064,699	\$ 1,025,954		

Month Received	Month Earned	Average Monthly Budget	Actual Earned	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
June 2014	May 2014	\$ 98,271	\$ 89,857	\$ (8,415)	\$ 89,857	\$ 98,271	\$ (8,415)	-8.6%
July 2014	June 2014	\$ 95,605	\$ 90,488	\$ (5,117)	\$ 180,345	\$ 193,876	\$ (13,531)	-7.0%
August 2014	July 2014	\$ 83,825	\$ 89,270	\$ 5,446	\$ 269,615	\$ 277,701	\$ (8,086)	-2.9%
September 2014	August 2014	\$ 85,363	\$ 90,497	\$ 5,134	\$ 360,112	\$ 363,064	\$ (2,952)	-0.8%
October 2014	September 2014	\$ 81,610	\$ 83,339	\$ 1,730	\$ 443,452	\$ 444,674	\$ (1,222)	-0.3%
November 2014	October 2014	\$ 79,835	\$ 82,248	\$ 2,413	\$ 525,699	\$ 524,508	\$ 1,191	0.2%
December 2014	November 2014	\$ 85,567	\$ 94,107	\$ 8,541	\$ 619,807	\$ 610,075	\$ 9,732	1.6%
January 2015	December 2014	\$ 112,383	\$ 121,932	\$ 9,550	\$ 741,739	\$ 722,458	\$ 19,281	2.7%
February 2015	January 2015	\$ 81,612	\$ 77,534	\$ (4,079)	\$ 819,273	\$ 804,070	\$ 15,203	1.9%
March 2015	February 2015	\$ 70,561	\$ 72,757	\$ 2,196	\$ 892,030	\$ 874,631	\$ 17,399	2.0%
April 2015	March 2015	\$ 77,598	\$ 81,966	\$ 4,368	\$ 973,996	\$ 952,229	\$ 21,767	2.3%
May 2015	April 2015	\$ 87,771	\$ 90,703	\$ 2,932	\$ 1,064,699	\$ 1,040,000	\$ 24,699	2.4%
Totals		\$ 1,040,000	\$ 1,064,699					

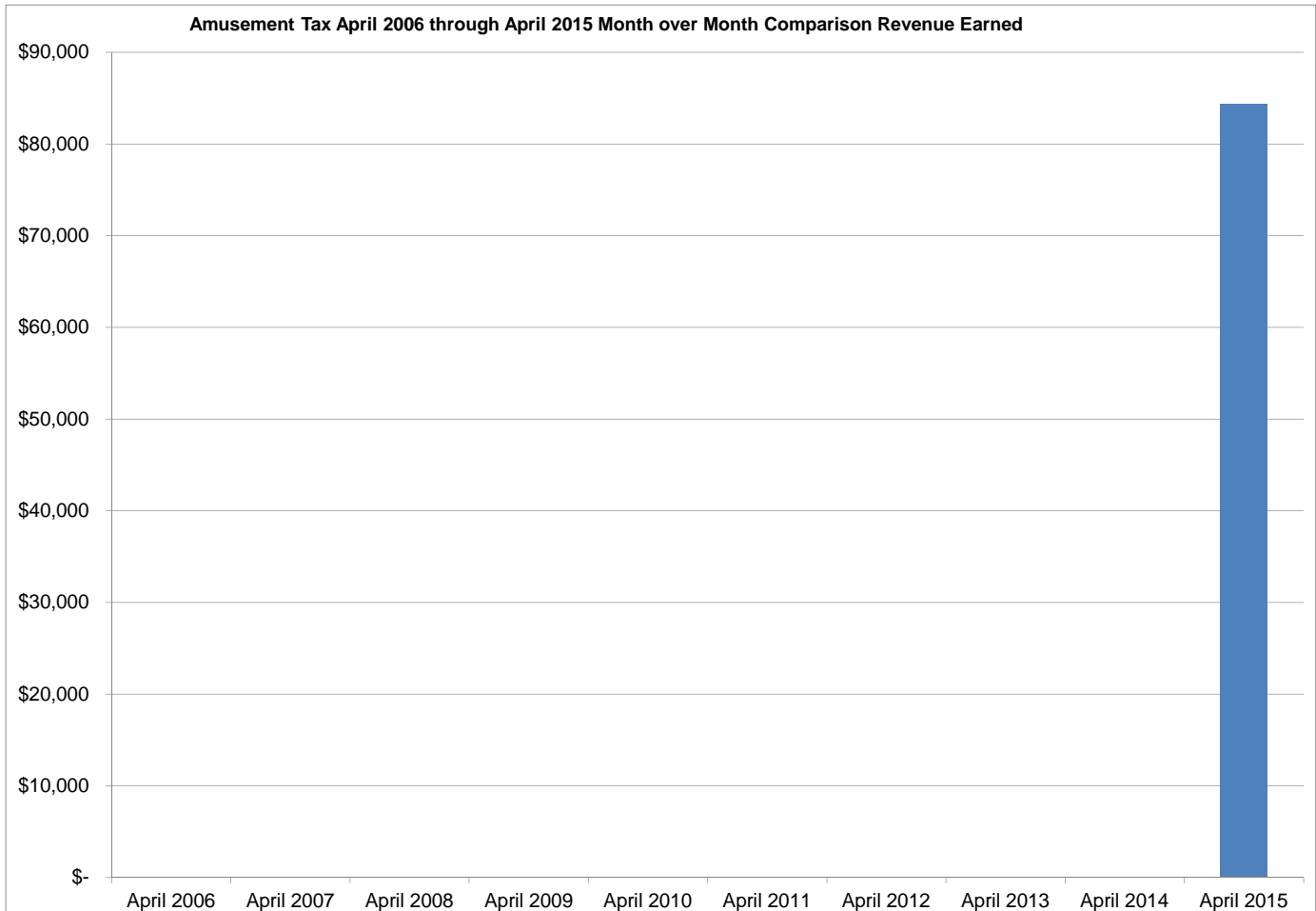


Fiscal Year 2015 City of Bloomington General Fund - Amusement Tax April 2015

Amusement Tax Comparison FY 2014 vs. FY 2015				
Nine Months				
	FY 2015	FY 2014	% variance	\$ variance
Amusement Tax	\$ 745,068	\$ -	0.00%	\$ 745,068
Total:	\$ 745,068	\$ -		

Month Received	Month Earned	Average Monthly Budget	Actual Earned	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
June 2014	May 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
July 2014	June 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
August 2014	July 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
September 2014	August 2014	\$ 111,111	\$ 53,210	\$ (57,901)	\$ 53,210	\$ 111,111	\$ (57,901)	-52.1%
October 2014	September 2014	\$ 111,111	\$ 63,412	\$ (47,699)	\$ 116,622	\$ 222,222	\$ (105,601)	-47.5%
November 2014	October 2014	\$ 111,111	\$ 81,793	\$ (29,318)	\$ 198,415	\$ 333,333	\$ (134,918)	-40.5%
December 2014	November 2014	\$ 111,111	\$ 89,938	\$ (21,173)	\$ 288,353	\$ 444,444	\$ (156,091)	-35.1%
January 2015	December 2014	\$ 111,111	\$ 79,906	\$ (31,206)	\$ 368,259	\$ 555,556	\$ (187,297)	-33.7%
February 2015	January 2015	\$ 111,111	\$ 95,518	\$ (15,593)	\$ 463,777	\$ 666,667	\$ (202,890)	-30.4%
March 2015	February 2015	\$ 111,111	\$ 89,559	\$ (21,552)	\$ 553,336	\$ 777,778	\$ (224,442)	-28.9%
April 2015	March 2015	\$ 111,111	\$ 107,379	\$ (3,732)	\$ 660,715	\$ 888,889	\$ (228,174)	-25.7%
May 2015	April 2015	\$ 111,111	\$ 84,353	\$ (26,758)	\$ 745,068	\$ 1,000,000	\$ (254,932)	-25.5%
Totals		\$ 1,000,000	\$ 745,068					

Note: The Amusement Tax went into effect on August 1, 2014.

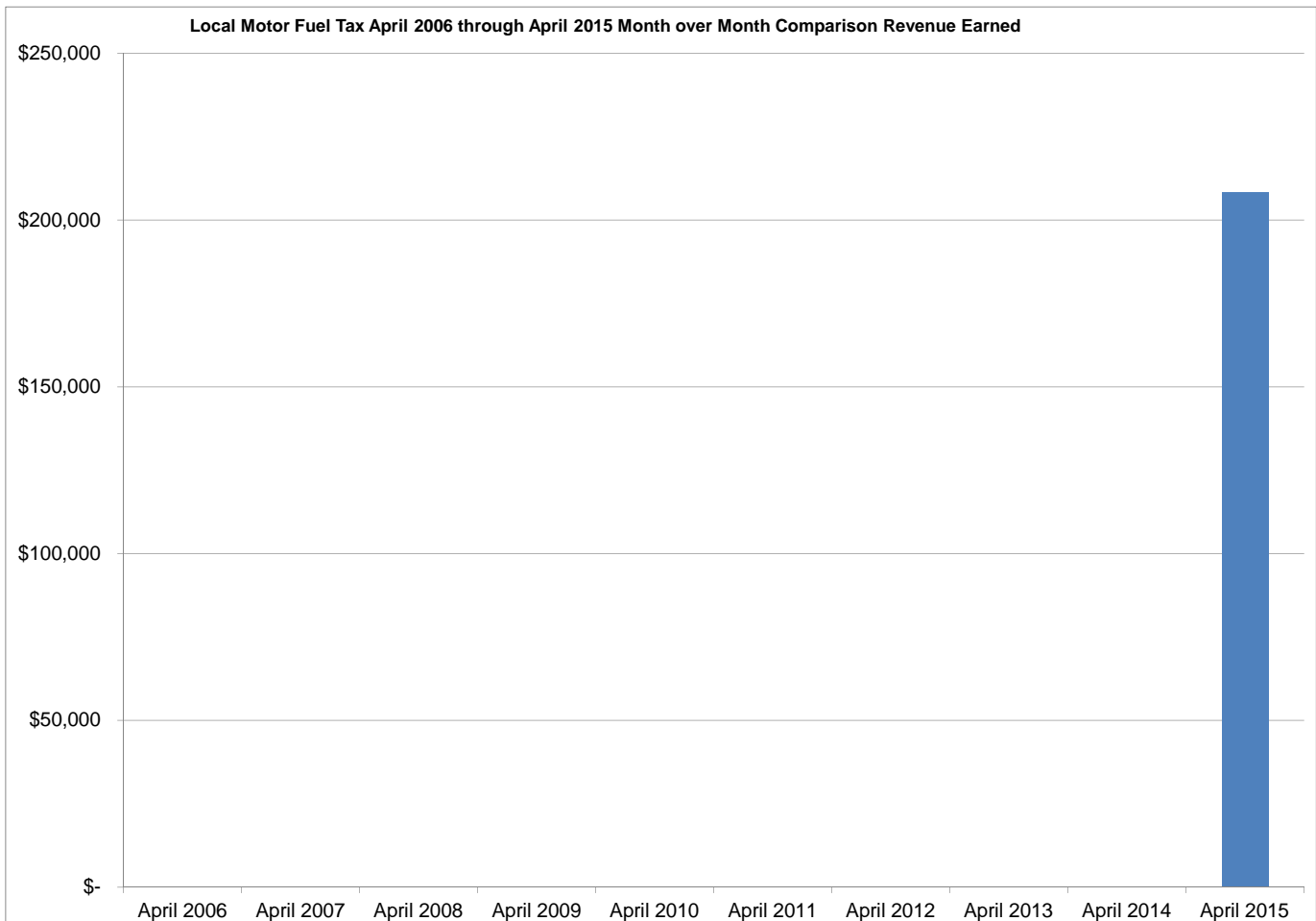


Fiscal Year 2015 City of Bloomington General Fund - Local Motor Fuel April 2015

Local Motor Fuel Tax Comparison FY 2014 vs. FY 2015				
Nine Months				
	FY 2015	FY 2014	% variance	\$ variance
Amusement Tax	\$ 1,792,693	\$ -	0.00%	\$ 1,792,693
Total:	\$ 1,792,693	\$ -		

Month Received	Month Earned	Average Monthly Budget	Actual Earned	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
June 2014	May 2014	-	-	-	-	-	-	0.0%
July 2014	June 2014	-	-	-	-	-	-	0.0%
August 2014	July 2014	-	-	-	-	-	-	0.0%
September 2014	August 2014	\$ 111,111	\$ 203,594	\$ 92,483	\$ 203,594	\$ 111,111	\$ 92,483	183.2%
October 2014	September 2014	\$ 111,111	\$ 191,465	\$ 80,354	\$ 395,059	\$ 222,222	\$ 172,837	177.8%
November 2014	October 2014	\$ 111,111	\$ 206,156	\$ 95,045	\$ 601,215	\$ 333,333	\$ 267,882	180.4%
December 2014	November 2014	\$ 111,111	\$ 200,084	\$ 88,973	\$ 801,300	\$ 444,444	\$ 356,855	180.3%
January 2015	December 2014	\$ 111,111	\$ 206,731	\$ 95,620	\$ 1,008,030	\$ 555,556	\$ 452,475	181.4%
February 2015	January 2015	\$ 111,111	\$ 191,276	\$ 80,165	\$ 1,199,306	\$ 666,667	\$ 532,639	179.9%
March 2015	February 2015	\$ 111,111	\$ 180,619	\$ 69,508	\$ 1,379,925	\$ 777,778	\$ 602,148	177.4%
April 2015	March 2015	\$ 111,111	\$ 204,445	\$ 93,334	\$ 1,584,371	\$ 888,889	\$ 695,482	178.2%
May 2015	April 2015	\$ 111,111	\$ 208,323	\$ 97,211	\$ 1,792,693	\$ 1,000,000	\$ 792,693	179.3%
Totals		\$ 1,000,000	\$ 1,792,693					

Note: The Local Motor Fuel Tax went into effect on August 1, 2014 and is \$.04 per gallon.

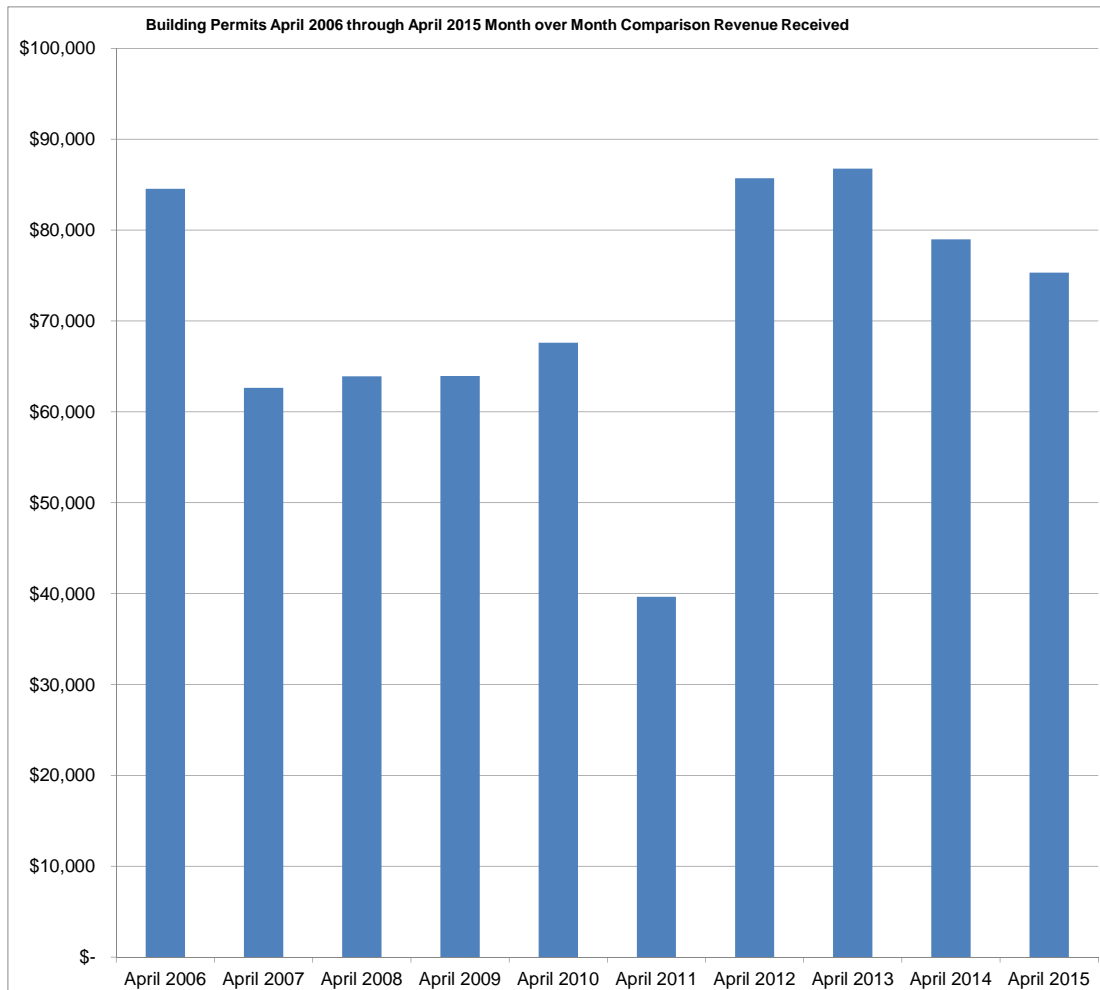


Fiscal Year 2015 City of Bloomington General Fund - Building Permits April 2015

Building Permits Comparison FY 2014 vs. FY 2015				
Twelve Months	FY 2015	FY 2014	% variance	\$ variance
Building Permits	\$ 711,090	\$ 759,766	-6.41%	\$ (48,676)
Total:	\$ 711,090	\$ 759,766		

Month Received	Average Monthly Budget	Actual Earned 1	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
May 2014	\$ 83,195	\$ 60,086	\$ (23,109)	\$ 60,086	\$ 83,195	\$ (23,109)	-27.8%
June 2014	\$ 92,943	\$ 70,213	\$ (22,731)	\$ 130,299	\$ 176,139	\$ (45,840)	-26.0%
July 2014	\$ 86,766	\$ 63,248	\$ (23,518)	\$ 193,547	\$ 262,905	\$ (69,358)	-26.4%
August 2014	\$ 90,443	\$ 85,076	\$ (5,367)	\$ 278,623	\$ 353,348	\$ (74,725)	-21.1%
September 2014	\$ 74,143	\$ 63,855	\$ (10,288)	\$ 342,477	\$ 427,490	\$ (85,013)	-19.9%
October 2014	\$ 84,540	\$ 82,106	\$ (2,434)	\$ 424,583	\$ 512,030	\$ (87,447)	-17.1%
November 2014	\$ 66,228	\$ 50,146	\$ (16,082)	\$ 474,730	\$ 578,258	\$ (103,528)	-17.9%
December 2014	\$ 57,835	\$ 43,764	\$ (14,071)	\$ 518,493	\$ 636,093	\$ (117,599)	-18.5%
January 2015	\$ 54,683	\$ 38,674	\$ (16,009)	\$ 557,167	\$ 690,776	\$ (133,608)	-19.3%
February 2015	\$ 51,571	\$ 23,948	\$ (27,623)	\$ 581,115	\$ 742,346	\$ (161,231)	-21.7%
March 2015	\$ 69,340	\$ 54,637	\$ (14,703)	\$ 635,752	\$ 811,686	\$ (175,934)	-21.7%
April 2015	\$ 85,314	\$ 75,338	\$ (9,976)	\$ 711,090	\$ 897,000	\$ (185,910)	-20.7%
Totals	\$ 897,000	\$ 711,090					

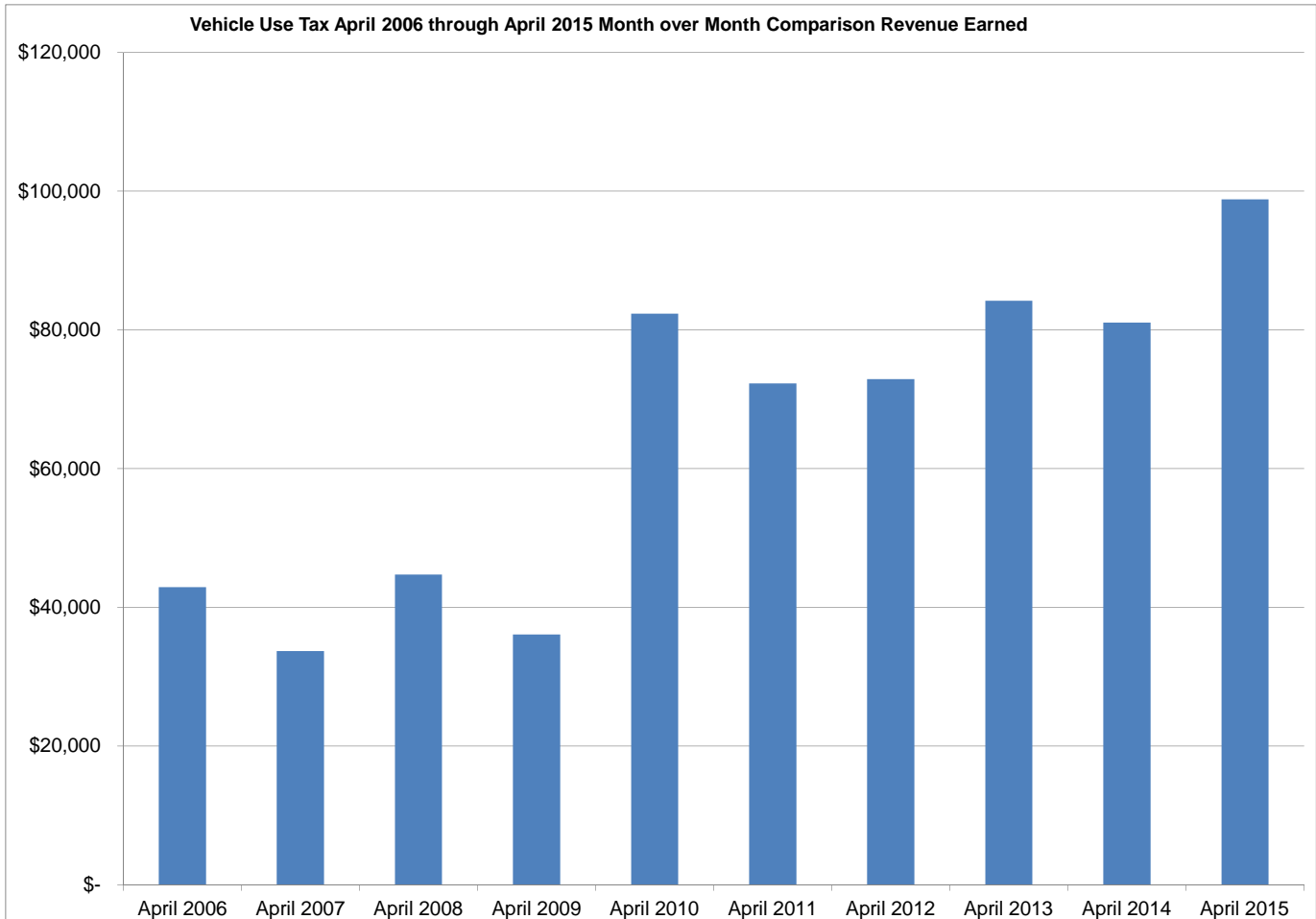
¹ - The City will make an accrual at the end of the fiscal period to account for uncollected revenue. Due to the economic nature of building and construction in addition to weather conditions this revenue can fluctuate greatly.



Fiscal Year 2015 City of Bloomington General Fund - Vehicle Use Tax April 2015

Vehicle Use Tax Comparison FY 2014 vs. FY 2015				
Twelve Months				
	FY 2015	FY 2014	% variance	\$ variance
Vehicle Use Tax	\$ 1,116,388	\$ 1,036,688	7.69%	\$ 79,700
Total:	\$ 1,116,388	\$ 1,036,688		

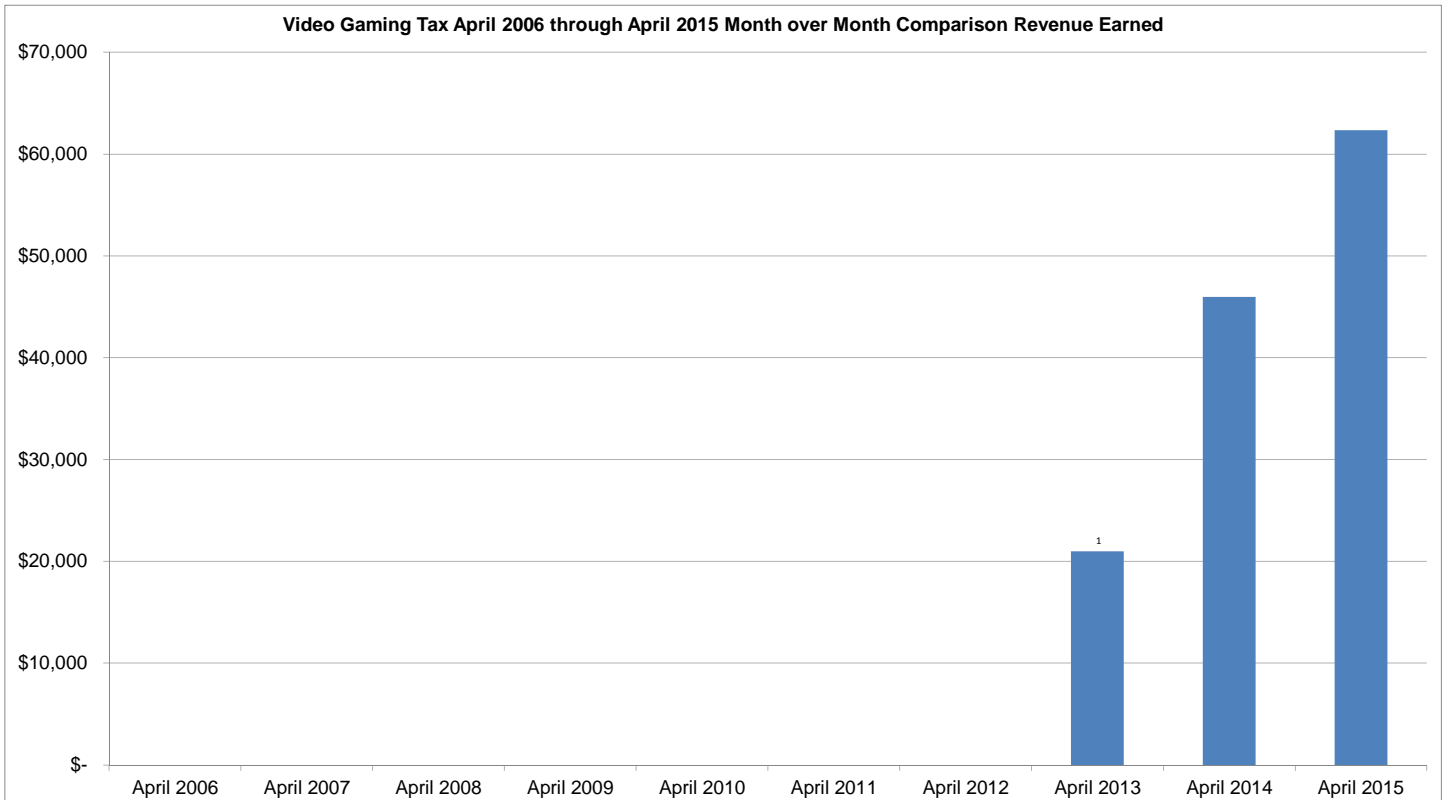
Month Received	Month Earned	Average Monthly Budget	Actual Earned	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
June 2014	May 2014	\$ 72,858	\$ 84,939	\$ 12,081	\$ 84,939	\$ 72,858	\$ 12,081	16.6%
July 2014	June 2014	\$ 74,031	\$ 120,336	\$ 46,306	\$ 205,275	\$ 146,888	\$ 58,387	39.7%
August 2014	July 2014	\$ 75,718	\$ 118,594	\$ 42,876	\$ 323,869	\$ 222,607	\$ 101,263	45.5%
September 2014	August 2014	\$ 73,356	\$ 88,011	\$ 14,655	\$ 411,880	\$ 295,962	\$ 115,918	39.2%
October 2014	September 2014	\$ 79,029	\$ 92,913	\$ 13,884	\$ 504,793	\$ 374,991	\$ 129,802	34.6%
November 2014	October 2014	\$ 85,666	\$ 93,237	\$ 7,571	\$ 598,030	\$ 460,657	\$ 137,373	29.8%
December 2014	November 2014	\$ 77,616	\$ 80,334	\$ 2,718	\$ 678,365	\$ 538,273	\$ 140,091	26.0%
January 2015	December 2014	\$ 67,179	\$ 105,987	\$ 38,807	\$ 784,351	\$ 605,453	\$ 178,899	29.5%
February 2015	January 2015	\$ 73,570	\$ 78,570	\$ 4,999	\$ 862,921	\$ 679,023	\$ 183,898	27.1%
March 2015	February 2015	\$ 69,757	\$ 83,888	\$ 14,131	\$ 946,809	\$ 748,780	\$ 198,029	26.4%
April 2015	March 2015	\$ 69,548	\$ 70,753	\$ 1,205	\$ 1,017,562	\$ 818,328	\$ 199,234	24.3%
May 2015	April 2015	\$ 71,135	\$ 98,826	\$ 27,691	\$ 1,116,388	\$ 889,463	\$ 226,925	25.5%
Totals		\$ 889,463	\$ 1,116,388					



Fiscal Year 2015 City of Bloomington General Fund - Video Gaming April 2015

Video Gaming Tax Comparison FY 2014 vs. FY 2015				
Twelve Months				
	FY 2015	FY 2014	% variance	\$ variance
Video Gaming Tax	\$ 632,892	\$ 394,409	60.47%	\$ 238,483
Total:	\$ 632,892	\$ 394,409		

Month Received	Month Earned	Consumer Spending	Average Monthly Budget	Actual Earned	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
July 2014	June 2014	May 2014	\$ 18,690	\$ 48,447	\$ 29,758	\$ 48,447	\$ 18,690	\$ 29,758	259.22%
August 2014	July 2014	June 2014	\$ 19,048	\$ 46,609	\$ 27,561	\$ 95,056	\$ 37,737	\$ 57,319	251.89%
September 2014	August 2014	July 2014	\$ 19,640	\$ 47,137	\$ 27,497	\$ 142,193	\$ 57,377	\$ 84,816	247.82%
October 2014	September 2014	August 2014	\$ 21,860	\$ 47,794	\$ 25,934	\$ 189,987	\$ 79,237	\$ 110,750	239.77%
November 2014	October 2014	September 2014	\$ 21,797	\$ 46,677	\$ 24,881	\$ 236,664	\$ 101,034	\$ 135,630	234.24%
December 2014	November 2014	October 2014	\$ 24,590	\$ 55,421	\$ 30,831	\$ 292,085	\$ 125,624	\$ 166,461	232.51%
January 2015	December 2014	November 2014	\$ 26,530	\$ 51,044	\$ 24,514	\$ 343,130	\$ 152,155	\$ 190,975	225.51%
February 2015	January 2015	December 2014	\$ 27,911	\$ 53,565	\$ 25,654	\$ 396,695	\$ 180,065	\$ 216,629	220.31%
March 2015	February 2015	January 2015	\$ 25,888	\$ 54,253	\$ 28,366	\$ 450,948	\$ 205,953	\$ 244,995	218.96%
April 2015	March 2015	February 2015	\$ 28,984	\$ 58,386	\$ 29,402	\$ 509,334	\$ 234,937	\$ 274,397	216.80%
May 2015	April 2015	March 2015	\$ 35,409	\$ 61,198	\$ 25,789	\$ 570,532	\$ 270,346	\$ 300,186	211.04%
June 2015	May 2015	April 2015	\$ 35,654	\$ 62,360	\$ 26,706	\$ 632,892	\$ 306,000	\$ 326,892	206.83%
Totals			\$ 306,000	\$ 632,892					



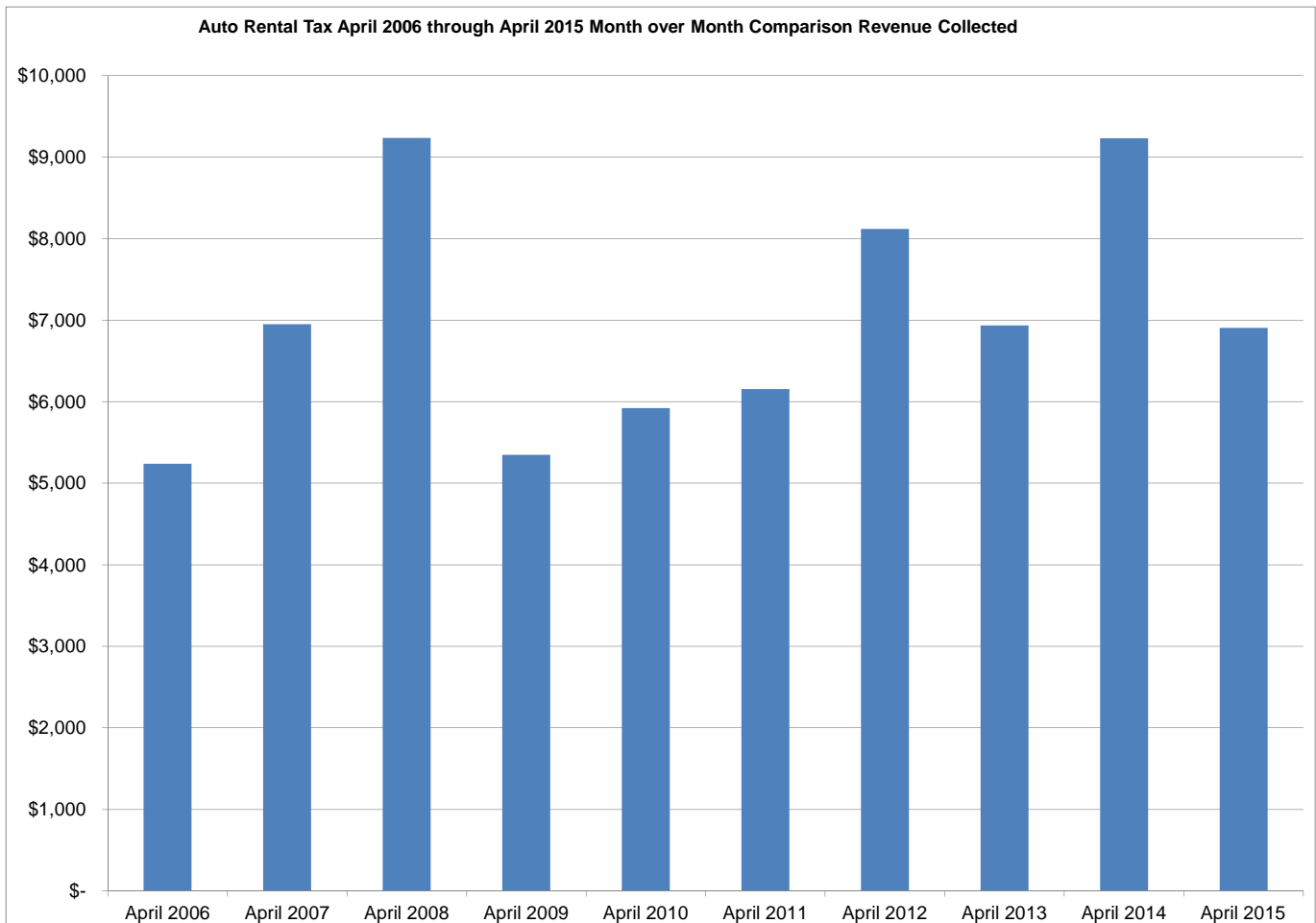
¹ - Video Gaming Tax began in November of 2012.

Represents consumer spending in April, earned by the City in May and remitted to the City in June.

Fiscal Year 2015 City of Bloomington General Fund - Auto Rental April 2015

Auto Rental Tax Comparison FY 2014 vs. FY 2015				
Twelve Months				
	FY 2015	FY 2014	% variance	\$ variance
Auto Rental Tax	\$ 84,117	\$ 93,932	-10.45%	\$ (9,815)
Total:	\$ 84,117	\$ 93,932		

Month Received	Month Earned	Consumer Spending	Average Monthly Budget	Actual Earned	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
July 2014	May 2014	April 2014	\$ 8,084	\$ 6,778	\$ (1,306)	\$ 6,778	\$ 8,084	\$ (1,306)	-16.2%
August 2014	June 2014	May 2014	\$ 8,342	\$ 7,885	\$ (457)	\$ 14,662	\$ 16,425	\$ (1,763)	-10.7%
September 2014	July 2014	June 2014	\$ 8,640	\$ 7,357	\$ (1,282)	\$ 22,020	\$ 25,065	\$ (3,045)	-12.1%
October 2014	August 2014	July 2014	\$ 9,313	\$ 8,511	\$ (802)	\$ 30,530	\$ 34,378	\$ (3,848)	-11.2%
November 2014	September 2014	August 2014	\$ 8,622	\$ 8,017	\$ (605)	\$ 38,548	\$ 43,000	\$ (4,453)	-10.4%
December 2014	October 2014	September 2014	\$ 9,597	\$ 6,903	\$ (2,695)	\$ 45,450	\$ 52,598	\$ (7,147)	-13.6%
January 2015	November 2014	October 2014	\$ 9,167	\$ 7,735	\$ (1,433)	\$ 53,185	\$ 61,765	\$ (8,580)	-13.9%
February 2015	December 2014	November 2014	\$ 8,552	\$ 4,148	\$ (4,405)	\$ 57,333	\$ 70,317	\$ (12,985)	-18.5%
March 2015	January 2015	December 2014	\$ 7,581	\$ 8,538	\$ 958	\$ 65,871	\$ 77,898	\$ (12,027)	-15.4%
April 2015	February 2015	January 2015	\$ 6,724	\$ 5,646	\$ (1,078)	\$ 71,517	\$ 84,622	\$ (13,105)	-15.5%
May 2015	March 2015	February 2015	\$ 6,882	\$ 5,693	\$ (1,188)	\$ 77,210	\$ 91,504	\$ (14,293)	-15.6%
June 2015	April 2015	March 2015	\$ 8,496	\$ 6,907	\$ (1,589)	\$ 84,117	\$ 100,000	\$ (15,883)	-15.9%
Totals			\$ 100,000	\$ 84,117					



Represents consumer spending in March, earned by the City in April and remitted to the City in June.

CITY OF BLOOMINGTON INVESTMENT ACCOUNTS LIST
As Of 04/30/2015

Munis Object	Receipt/ Confirm #	Investment Type	Invested In	Broker/Investment Agent	Rate	Balance As Of 04/30/2015	Maturity Date
10001 & 10002		General Checking	Busey	Busey		\$ 3,607,195.26	N/A
10007 & 10008		BCPA Checking & Depository	Busey	Busey		\$ -	N/A
10010		BCPA Cap Campaign Depository	Busey	Busey		\$ 467,176.95	N/A
10012		JM Scott Checking	Busey	Busey		\$ 1,615.08	N/A
10022		Community Develop Checking	Busey	Busey		\$ 5,361.50	N/A
10023		IHDA-SFOOR Checking	Busey	Busey		\$ 38,465.23	N/A
10032		Library Checking	Busey	Busey		\$ 269,404.26	N/A
10042		Rehabilitation Checking	Busey	Busey		\$ 19,535.66	N/A
10052		Motor Fuel Tax Checking	Busey	Busey		\$ 841,940.07	N/A
10060		2013 Bonds	Busey	Busey		\$ 1,655,304.73	N/A
Operating Accounts						\$ 6,905,998.74	
10003		Water Lockbox	Commerce	Commerce		\$ (12,113.56)	N/A
10009		Ambulance Lockbox	JP Morgan	Accumed		\$ 90,829.07	N/A
Lockbox Operating Accounts						\$ 78,715.51	
10011		BCPA Community Foundation	Commerce Trust - Money Markets	Community Foundation		\$ 505,069.29	N/A
10070		Casualty Insurance TPA	JP Morgan	ASC		\$ 167,536.10	N/A
10130		Capital Lease Trust	Commerce	Commerce		\$ 774,558.13	N/A
Third Party Accounts						\$ 1,447,163.52	
10110	108036038	Certificate of Deposit	Homestreet Bank	Commerce Bank	0.250%	\$ 150,000.00	05/04/15
10110	108036059	Certificate of Deposit	Bank of India NY	Commerce Bank	0.300%	\$ 125,000.00	05/13/15
10110	108035752	Certificate of Deposit	Investors BK / Short Hills NJ	Commerce Bank	0.300%	\$ 125,000.00	05/15/15
10110	108036806	Certificate of Deposit	Citizens Bank NA/RI	Commerce Bank	0.250%	\$ 125,000.00	07/01/15
10110	108036807	Certificate of Deposit	Citizens Bank of PENN	Commerce Bank	0.250%	\$ 125,000.00	07/01/15
10110	108036006	Certificate of Deposit	Beal Bank USA	Commerce Bank	0.350%	\$ 125,000.00	07/22/15
10110	108036506	Certificate of Deposit	Bank of Baroda	Commerce Bank	0.350%	\$ 168,000.00	07/23/15
10110	108036608	Certificate of Deposit	First Niagara Bank NY	Commerce Bank	0.350%	\$ 167,000.00	07/30/15
10110	108036685	Certificate of Deposit	Whitney Bank Louisiana	Commerce Bank	0.350%	\$ 167,000.00	08/18/15
10110	108036381	Certificate of Deposit	Pacific Western Bank	Commerce Bank	0.450%	\$ 125,000.00	09/30/15
10110	108036037	Certificate of Deposit	Safra National Bank	Commerce Bank	0.400%	\$ 125,000.00	10/30/15
10110	108036686	Certificate of Deposit	First Merit Bank (Ohio)	Commerce Bank	0.500%	\$ 125,000.00	02/12/16
10110	49062365	Certificate of Deposit	Capital Bank/Miami FL	Commerce Bank	0.450%	\$ 125,000.00	02/26/16
10110	108036709	Certificate of Deposit	Merrick Bank	Commerce Bank	0.500%	\$ 125,000.00	02/26/16
10110	108036766	Certificate of Deposit	Synovus Bank GA	Commerce Bank	0.450%	\$ 125,000.00	03/18/16
10110	108036805	Certificate of Deposit	Everbank/Jacksonville FL	Commerce Bank	0.450%	\$ 125,000.00	03/30/16
10110	108036779	Certificate of Deposit	Discover Bank	Commerce Bank	0.600%	\$ 125,000.00	09/12/16
10110	108034755	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	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	108035348	Certificate of Deposit	GE Capital Bank	Commerce Bank	1.150%	\$ 45,000.00	05/23/17
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
Certificates of Deposit						\$ 3,043,000.00	
10101		General Money Market	US Bank	Illinois Funds	0.024%	\$ 9,858,759.50	N/A
10102		Motor Fuel Tax Money Market	US Bank	Illinois Funds	0.024%	\$ 7,098,747.85	N/A
10103		Library Money Market	US Bank	Illinois Funds	0.024%	\$ 1,649,549.29	N/A
10104		JM Scott Money Market	US Bank	Illinois Funds	0.024%	\$ 24,908.33	N/A
10107		Library Capital Reserve Money Market	US Bank	Illinois Funds	0.024%	\$ 2,128,392.59	N/A
10116		Library Fixed Asset Money Market	US Bank	Illinois Funds	0.024%	\$ 629,192.10	N/A
10135		Morton Community Bank	Morton Community Bank	Morton Community Bank	0.320%	\$ 26,147,992.68	N/A
10132		1-3 Year Fund Portfolio		IMET-Illinois Metropolitan Investment Fund	Value	\$ 167,296.51	N/A
10132		Convenience Fund Portfolio	Liquidating Trust	IMET-Illinois Metropolitan Investment Fund		\$ 200,354.61	N/A
10132		Convenience Fund Portfolio		IMET-Illinois Metropolitan Investment Fund	0.320%	\$ 7,407,640.30	N/A
Local Government Investment Pools						\$ 55,312,833.76	
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
Treasuries						\$ 2,958,437.68	
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%	\$ 185,814.00	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 Asset/Liab Co	Commerce Bank	1.408%	\$ 403,288.00	04/01/17
Municipal Bonds						\$ 2,787,489.30	
10143		Dreyfus Cash Mgmt CL B-P Portfolio		The National Bank of Indianapolis	Market Value	\$ 144,910.59	N/A
Mutual Funds						\$ 144,910.59	
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
10110	108035433	Federal Home Loan Bank	Freddie Mac	Commerce Bank	0.580%	\$ 1,000,000.00	08/26/16
10110	108036039	Federal Farm Credit Bank	Federal Farm Credit Bank	Commerce Bank	0.550%	\$ 125,000.00	10/27/16
10110	108036007	Federal Home Loan Bank	Federal Home Loan Bank	Commerce Bank	0.700%	\$ 125,300.13	12/29/16
10110	108035398	Federal Home Loan Bank	Federal Farm Credit Bank	Commerce Bank	0.875%	\$ 1,000,000.00	05/22/17
10190		Fed Natl Mort Assn Portfolio		The National Bank of Indianapolis	Market Value	\$ 18,350.18	06/01/37
Federal Agencies						\$ 3,268,526.06	
Total Investments						\$ 75,947,075.16	

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
1001 General Fund						
10010010 Non Departmental						
40000 Use of Fund Balance	0	3,878,298.37	.00	.00	3,878,298.37	.0%
50010 Sales Tax	13,700,672	13,399,257.22	13,463,413.80	1,064,496.24	-64,156.58	100.5%
50014 Home Rule Sales Tax	11,495,953	11,276,245.77	10,878,389.13	722,073.72	397,856.64	96.5%
50016 Local Use Tax from State	1,325,600	1,417,285.00	1,475,280.60	70,074.44	-57,995.60	104.1%
50018 Auto Rental Tax	100,000	88,900.00	84,117.08	4,589.47	4,782.92	94.6%
50020 Local Motor Fuel Tax	1,000,000	1,600,000.00	1,792,693.12	412,767.74	-192,693.12	112.0%
50030 Food & Beverage Tax	4,363,447	4,328,539.00	4,323,167.74	409,978.42	5,371.26	99.9%
50032 Package Liquor Tax	1,040,000	1,035,840.00	1,064,698.89	92,066.03	-28,858.89	102.8%
50034 Hotel / Motel Tax	1,759,003	1,649,945.00	1,773,122.89	246,488.01	-123,177.89	107.5%
50036 Vehicle Use Tax	889,463	978,409.00	1,116,387.99	88,504.99	-137,978.99	114.1%
50038 Franchise Taxes	2,190,809	2,190,809.00	2,038,485.37	125,077.22	152,323.63	93.0%
50039 Amusement Tax	1,000,000	500,000.00	745,067.70	191,731.74	-245,067.70	149.0%
50070 Video Gaming Tax	306,000	504,900.00	632,892.02	90,349.23	-127,992.02	125.3%
50101 Property Taxes -- Corporat	1,287,233	1,285,758.72	1,285,758.72	.00	.00	100.0%
50102 Property Taxes -- Fire	1,183,228	1,181,953.19	1,181,953.19	.00	.00	100.0%
50103 Property Taxes -- Police	1,354,421	1,352,983.13	1,352,983.13	.00	.00	100.0%
50104 Property Taxes -- Parks	1,001,415	1,000,354.09	1,000,354.09	.00	.00	100.0%
50105 Property Taxes -- IMRF	2,502,907	2,500,091.66	2,500,091.66	.00	.00	100.0%
50106 Property Taxes -- FICA	1,459,009	1,457,330.22	1,457,330.22	.00	.00	100.0%
50109 Property Taxes -- Road & B	150,000	.00	.00	.00	.00	.0%
50310 Utility Tax -- Natural Gas	774,759	746,480.30	1,108,463.09	136,067.81	-361,982.79	148.5%
50320 Utility Tax -- Cable	0	38,898.86	38,898.86	-28,406.36	.00	100.0%
50330 Utility Tax -- Electric	2,559,583	2,559,583.00	2,548,390.28	254,609.47	11,192.72	99.6%
50340 Utility Tax -- Telecommuni	2,228,571	2,052,230.35	2,002,524.36	560,089.27	49,705.99	97.6%
50350 Utility Tax -- Water	570,000	513,565.42	508,428.28	43,074.00	5,137.14	99.0%
51010 Liquor Licenses	300,000	285,000.00	296,167.34	1,753.00	-11,167.34	103.9%
51020 Amusement Machine Licenses	17,000	17,000.00	15,180.00	.00	1,820.00	89.3%
51030 Operators Licenses	4,300	4,300.00	6,000.00	.00	-1,700.00	139.5%
51040 Music Machine Licenses	1,000	1,000.00	1,026.00	.00	-26.00	102.6%
51050 Public Dancing Licenses	3,000	3,000.00	2,700.00	.00	300.00	90.0%
51060 Bowling and Pool Licenses	2,500	2,500.00	2,968.00	.00	-468.00	118.7%
51070 Tobacco Licenses	2,000	2,000.00	2,012.50	25.00	-12.50	100.6%
51080 Rooming House Licenses	2,000	2,000.00	2,200.00	.00	-200.00	110.0%
51090 Theater Licenses	2,000	2,000.00	2,027.20	.00	-27.20	101.4%
51110 Nursery School Licenses	1,000	1,000.00	1,120.00	1,080.00	-120.00	112.0%
51120 Auctioneer Licenses	200	200.00	500.00	.00	-300.00	250.0%
51130 Taxi Licenses	4,500	6,000.00	5,378.50	80.00	621.50	89.6%



	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
51140 Mobile Home Park Licenses	11,000	11,000.00	11,945.00	.00	-945.00	108.6%
51510 Plumbing Contractor Licenses	7,000	7,000.00	1,275.00	.00	5,725.00	18.2%
51520 Electrical Contractor Licenses	7,000	7,000.00	10,325.00	225.00	-3,325.00	147.5%
51530 HVAC Contractor Licenses	7,000	7,000.00	9,975.00	150.00	-2,975.00	142.5%
51540 Sign Contractor Licenses	500	.00	.00	.00	.00	.0%
51990 Other Licenses	5,400	5,400.00	7,884.78	-1,080.00	-2,484.78	146.0%
53010 Income Tax	7,529,874	7,431,514.15	7,502,769.58	994,639.31	-71,255.43	101.0%
53020 Replacement Tax	1,662,410	1,742,129.13	1,731,626.45	491,664.50	10,502.68	99.4%
54620 Annexation Fees	60,000	50,000.00	48,011.86	1,810.50	1,988.14	96.0%
54670 Liquor Application Fees	3,900	5,200.00	12,400.00	800.00	-7,200.00	238.5%
55020 Non-Moving Violations	3,300	3,300.00	3,055.23	7.50	244.77	92.6%
55030 Ordinance Violations	220,000	220,000.00	228,268.21	18,028.00	-8,268.21	103.8%
55040 Associate Court Fines	270,000	300,000.00	314,169.97	30,937.83	-14,169.97	104.7%
55050 Liquor Fines and Penalties	8,000	10,000.00	14,476.00	618.25	-4,476.00	144.8%
55990 Other Penalties	6,000	6,000.00	15,101.17	573.96	-9,101.17	251.7%
56010 Interest on Investments	120,000	60,000.00	45,358.18	3,659.32	14,641.82	75.6%
56020 Interest from Taxes	0	55.46	69.52	.00	-14.06	125.4%
56030 Interest from Loans	0	30,000.00	38,301.52	7,429.52	-8,301.52	127.7%
56110 Unrealized Gain/Loss Sale	0	468.00	468.00	.00	.00	100.0%
57005 Electrical Agregati Civil	180,000	150,000.00	133,870.17	12,212.26	16,129.83	89.2%
57412 PCard Rebate	10,500	9,600.00	8,198.87	.00	1,401.13	85.4%
57985 Cash Short / Over	0	.00	-1.94	-.04	1.94	100.0%
57990 Other Miscellaneous Revenue	47,500	47,500.00	59,905.75	25.00	-12,405.75	126.1%
TOTAL Non Departmental	64,740,958	67,966,824.04	64,907,625.07	6,048,270.35	3,059,198.97	95.5%



	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
1001 General Fund						
10010010 Non Departmental	64,740,958	67,966,824.04	64,907,625.07	6,048,270.35	3,059,198.97	95.5%
10011310 City Clerk	11,402	4,350.50	5,119.21	125.50	-768.71	117.7%
10011410 Human Resources	16,500	16,500.00	22,549.31	595.36	-6,049.31	136.7%
10011510 Finance	9,382	9,389.96	9,394.44	781.82	-4.48	100.0%
10011610 Information Services	165,000	145,000.00	150,011.00	13,322.35	-5,011.00	103.5%
10011710 Legal	10,200	10,200.00	7,911.00	930.00	2,289.00	77.6%
10014105 Parks Administration	85,930	85,575.48	82,062.91	6,390.64	3,512.57	95.9%
10014110 Parks Maintenance	105,000	114,519.51	118,917.38	15,793.42	-4,397.87	103.8%
10014112 Recreation	356,983	350,208.77	363,166.53	4,133.90	-12,957.76	103.7%
10014120 Aquatics	114,199	134,203.12	137,572.24	-300.00	-3,369.12	102.5%
10014125 BCPA	3,139,930	2,946,159.93	2,923,436.84	473,918.84	22,723.09	99.2%
10014130 BCPA Capital Campaign	0	42.36	42.07	3.46	.29	99.3%
10014133 BCPA Community Foundation	0	.00	-1,955.14	-1,955.14	1,955.14	100.0%
10014136 Miller Park Zoo	659,030	662,050.00	624,437.67	15,815.49	37,612.33	94.3%
10014160 Pepsi Ice Center	906,478	993,044.12	1,011,120.96	44,697.81	-18,076.84	101.8%
10014170 SOAR	255,221	258,394.00	268,060.70	10,560.00	-9,666.70	103.7%
10015110 Police Administration	1,164,115	1,183,104.36	1,197,612.22	102,684.64	-14,507.86	101.2%
10015111 Police Pension	3,763,000	3,758,849.24	3,758,849.24	.00	.00	100.0%
10015210 Fire	5,076,104	4,616,819.80	4,201,432.65	581,519.31	415,387.15	91.0%
10015211 Fire Pension	3,951,000	3,946,611.72	3,946,611.72	.00	.00	100.0%
10015410 PACE	1,140,200	997,200.00	1,001,418.30	105,416.66	-4,218.30	100.4%
10015420 PACE Planning	4,000	3,875.00	-125.00	.00	4,000.00	-3.2%
10015430 PACE Code Enforcement	256,587	225,742.00	192,009.65	12,461.98	33,732.35	85.1%
10015490 Parking Operations	539,939	463,800.00	401,830.30	44,616.08	61,969.70	86.6%
10016110 Public Works Administratio	0	.00	-.25	.00	.25	100.0%
10016120 Street Maintenance	494,744	490,682.40	442,655.52	61,119.37	48,026.88	90.2%
10016124 Snow & Ice Removal	5,000	10,000.00	17,242.96	17,242.96	-7,242.96	172.4%
10016210 Engineering Administration	230,803	217,304.49	243,804.06	33,102.15	-26,499.57	112.2%
10016310 Fleet Management	2,747,676	2,878,527.22	2,647,271.82	220,798.59	231,255.40	92.0%
10019160 Sister City	27,201	28,201.00	30,326.00	1,008.38	-2,125.00	107.5%
10019170 Economic Development	87,500	100,000.00	128,304.06	11,527.87	-28,304.06	128.3%
10019180 General Fund Transfers	1,705,846	2,012,079.28	2,012,443.78	443,669.74	-364.50	100.0%
TOTAL General Fund	91,769,928	94,629,258.30	90,851,159.22	8,268,251.53	3,778,099.08	96.0%

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1001 General Fund							
10010010 Non Departmental	833,182	705,323.00	76,331.23	18,855.96	.00	628,991.77	10.8%
10011110 Administration	1,304,849	1,447,000.12	1,227,559.63	98,274.67	.00	219,440.49	84.8%
10011310 City Clerk-1	355,999	485,511.48	537,182.82	160,691.47	.00	-51,671.34	110.6%
10011410 Human Resources	1,299,937	1,681,821.37	1,574,438.34	483,836.38	.00	107,383.03	93.6%
10011510 Finance	1,454,428	1,311,101.32	1,327,327.98	147,120.75	.00	-16,226.66	101.2%
10011610 Information Services	2,530,556	2,261,177.21	2,061,005.97	181,534.07	76,929.08	123,242.16	94.5%
10011710 Legal-2	961,428	1,302,658.98	1,497,223.47	273,619.16	.00	-194,564.49	114.9%
10014105 Parks Administration-1	537,609	532,581.45	576,750.83	39,845.95	.00	-44,169.38	108.3%
10014110 Parks Maintenance	3,770,606	3,710,996.24	3,544,130.18	345,298.17	.00	166,866.06	95.5%
10014112 Recreation	1,085,197	1,030,009.41	998,530.36	81,565.03	.00	31,479.05	96.9%
10014120 Aquatics	313,014	286,029.80	252,733.85	17,286.43	.00	33,295.95	88.4%
10014125 BCPA	3,403,206	3,403,199.80	3,200,637.55	507,772.43	1,050.00	201,512.25	94.1%
10014130 BCPA Capital Campaign	0	.00	167.32	.00	.00	-167.32	100.0%
10014133 BCPA Community Foundation	0	.00	5,026.08	5,026.08	.00	-5,026.08	100.0%
10014136 Miller Park Zoo	1,289,774	1,265,077.47	1,221,851.73	104,198.62	.00	43,225.74	96.6%
10014160 Pepsi Ice Center-3	863,915	927,261.26	936,902.80	203,593.71	.00	-9,641.54	101.0%
10014170 SOAR	304,355	285,126.60	281,491.94	24,540.52	.00	3,634.66	98.7%
10015110 Police Administration	17,579,444	17,660,573.90	17,135,259.54	1,779,168.42	36,534.29	488,780.07	97.2%
10015111 Police Pension	3,763,000	3,758,849.24	3,758,849.24	.00	.00	.00	100.0%
10015118 Police Communication Cente	1,843,735	1,685,957.98	1,659,107.48	139,037.86	7,200.00	19,650.50	98.8%
10015210 Fire	18,045,643	17,547,629.28	16,815,188.46	1,762,980.74	20,258.63	712,182.19	95.9%
10015211 Fire Pension	3,951,000	3,946,611.72	3,946,611.72	.00	.00	.00	100.0%
10015410 PACE-1	1,153,666	1,054,681.20	1,118,497.74	-39,928.52	.00	-63,816.54	106.1%
10015420 PACE Planning	329,065	324,322.20	287,063.31	42,898.43	5,000.00	32,258.89	90.1%
10015430 PACE Code Enforcement-1	979,547	1,091,546.54	1,118,606.28	147,286.44	.00	-27,059.74	102.5%
10015480 PACE Facilities Maintenance	707,795	811,366.73	659,411.87	79,722.18	51,716.54	100,238.32	87.6%
10015485 PACE Gov Center Bldg Maint	803,385	803,385.00	803,385.00	.00	.00	.00	100.0%
10015490 Parking Operations	665,749	650,814.38	621,719.79	51,718.18	12,737.50	16,357.09	97.5%
10016110 Public Works Administratio	423,836	445,297.07	415,015.15	41,011.12	15,679.64	14,602.28	96.7%
10016120 Street Maintenance	3,526,399	3,447,166.32	3,112,792.91	349,255.68	.00	334,373.41	90.3%
10016124 Snow & Ice Removal-4	1,008,078	974,035.89	992,267.53	173,551.39	122,863.55	-141,095.19	114.5%
10016210 Engineering Administration	3,167,189	3,102,069.31	2,543,554.47	211,136.13	163,083.19	395,431.65	87.3%
10016310 Fleet Management	3,497,178	3,570,668.22	3,236,932.98	536,820.54	.00	333,735.24	90.7%
10019110 Contingency	50,000	48,694.00	.00	.00	.00	48,694.00	.0%
10019160 Sister City-5	27,201	28,201.00	33,988.08	3,562.37	.00	-5,787.08	120.5%
10019170 Economic Development	2,495,280	2,360,428.83	2,297,457.90	220,079.85	.00	62,970.93	97.3%
10019180 General Fund Transfers	6,345,627	10,108,055.34	10,300,748.46	4,062,694.00	.00	-192,693.12	101.9%
10019190 Public Transportation	574,029	574,028.64	571,778.52	49,335.71	.00	2,250.12	99.6%
TOTAL General Fund	91,244,899	94,629,258.30	90,747,528.51	12,303,389.92	513,052.42	3,368,677.37	96.4%

1. City Clerk, Parks Administration, PACE & Code Enforcement expenditures exceeded budget in salaries due to Sick Leave Buy Back for retirements.
2. Legal exceeded cost for Contracted Legal Services and Outside Legal Counsel due to several large projects including the proposed Coliseum litigation, numerous labor arbitrations, litigations and EPA compliance issues.
3. Pepsi Ice Center exceeded cost in Other Purchased Services due to more classes that resulted in more revenue.
4. Snow & Ice Removal budget for salary & benefits accounts were under budgeted in FY 2015 and increased in the FY 2016 Budget.
5. Sister City exceeded budget due to additional travel cost but has fund balance available.

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
2030 Motor Fuel Tax Fund-1	2,207,047	2,207,047.00	2,609,911.51	107,695.75	-402,864.51	118.3%
2070 Board of Elections	495,907	495,907.00	515,304.65	4,889.17	-19,397.65	103.9%
2090 Drug Enforcement Fund-2	67,727	67,727.47	158,490.27	22,590.41	-90,762.80	234.0%
2240 Community Development Bloc	963,954	1,279,603.00	1,066,473.26	90,853.33	213,129.74	83.3%
2250 IHDA Grant Funds	0	52,455.00	49,367.93	37,895.23	3,087.07	94.1%
2310 Library Maintenance & Oper	5,265,710	5,275,260.00	5,310,657.09	11,285.60	-35,397.09	100.7%
2320 Library Fixed Asset Replac	195,600	238,550.00	282,344.25	12.68	-43,794.25	118.4%
2410 Park Dedication Fund	22,500	22,500.00	47,262.72	165.76	-24,762.72	210.1%
3010 General Bond & Interest Fu	5,404,120	5,404,119.76	5,441,521.79	269,283.65	-37,402.03	100.7%
3030 Market Square TIF Bond Red	0	1,815.00	2,334.76	.00	-519.76	128.6%
3060 2004 Coliseum Bond Red-3	1,451,196	1,451,196.00	26,432,127.42	121,298.95	-24,980,931.42	1821.4%
3062 2004 Multi-Proj Bond Redem	1,231,800	1,231,800.00	1,234,903.81	98,756.24	-3,103.81	100.3%
4010 Capital Improvements Fund	2,142,750	2,525,580.15	3,976,587.33	1,018,612.26	-1,451,007.18	157.5%
4011 Capital Lease-4	4,239,200	4,239,200.00	-1,442.41	-238.27	4,240,642.41	.0%
4030 Central Bloomington TIF De	0	21,005.57	20,967.42	21,005.57	38.15	99.8%
5010 Water	19,279,000	19,279,000.00	16,067,639.11	1,112,911.57	3,211,360.89	83.3%
5110 Sewer	6,487,106	6,487,106.39	5,067,131.95	332,268.94	1,419,974.44	78.1%
5310 Storm Water	3,946,463	3,946,463.00	3,360,125.65	764,832.25	586,337.35	85.1%
5440 Solid Waste	7,308,000	8,969,030.00	8,394,000.91	2,208,340.21	575,029.09	93.6%
5560 Abraham Lincoln Parking Fa	496,000	496,000.00	432,312.76	23,942.49	63,687.24	87.2%
5640 Golf	2,877,700	3,379,870.00	2,785,403.80	720,820.10	594,466.20	82.4%
5710 City Coliseum Operating Fu	1,527,286	2,122,678.62	2,122,234.08	722,634.59	444.54	100.0%
6015 Casualty Insurance	3,323,000	3,323,000.00	3,337,929.18	277,210.95	-14,929.18	100.4%
6020 Employee Insurance & Benef	9,891,098	9,891,098.00	9,551,136.82	381,450.20	339,961.18	96.6%
6028 Retiree Healthcare Fund	1,410,554	1,410,554.00	1,653,335.33	458,785.97	-242,781.33	117.2%
7210 J M Scott Health Care-5	501,000	501,000.00	998,544.20	10,894.55	-497,544.20	199.3%
GRAND TOTAL	80,734,718	84,319,565.96	100,916,605.59	8,818,198.15	-16,597,039.63	119.7%

1. Revenue increase due to State having additional Capital Bill Program in FY 2015 for \$325,593 that was not budgeted.
2. Drug Enforcement fund revenue increase due to higher confiscated funds, forfeited funds and associate court fines.
3. Revenue increase due to bond restructuring in FY 2015.
4. Capital Lease revenue is reimbursed based on expenditures incurred from the Capital Lease Budget and varies due to timing of documentation submitted to the bank for reimbursement to the City.
5. Revenue increase due to higher market return on investment in Vanguard Account.



	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
2030 Motor Fuel Tax Fund	1,430,000	1,430,000.00	57,062.01	-14,445.21	352,749.17	1,020,188.82	28.7%
2070 Board of Elections	490,747	490,747.00	447,732.89	49,720.45	.00	43,014.11	91.2%
2090 Drug Enforcement Fund	87,600	172,043.00	100,646.46	160.00	.00	71,396.54	58.5%
2240 Community Development Bloc	963,954	1,279,603.00	1,097,092.39	77,138.13	12,603.63	169,906.98	86.7%
2250 IHDA Grant Funds	0	52,455.00	45,875.86	38,530.90	.00	6,579.14	87.5%
2310 Library Maintenance & Oper	5,150,710	5,160,260.00	4,875,272.86	477,236.42	3,855.17	281,131.97	94.6%
2320 Library Fixed Asset Replac	108,050	151,000.00	104,847.00	20,772.00	.00	46,153.00	69.4%
2410 Park Dedication Fund	100,000	100,000.00	51,483.88	34,909.20	.00	48,516.12	51.5%
3010 General Bond & Interest	5,941,186	5,941,185.72	6,032,935.71	.00	.00	-91,749.99	101.5%
3030 Market Square TIF Bond Red	952,249	954,064.00	954,063.97	953,543.97	.00	.03	100.0%
3060 2004 Coliseum Bond Red-1	1,656,519	1,656,518.76	26,082,191.46	.00	.00	-24,425,672.70	1574.5%
3062 2004 Multi-Proj Bond Redem	777,000	777,000.00	479,050.92	1,153.38	.00	297,949.08	61.7%
4010 Capital Improvements Fund	2,265,750	2,683,438.65	1,515,202.95	-54,102.31	860,630.57	307,605.13	88.5%
4011 Capital Lease	4,239,200	4,730,133.00	1,611,277.38	87,737.00	2,006,704.93	1,112,150.69	76.5%
4030 Central Bloomington TIF-2	10,000	10,000.00	15,147.16	.00	.00	-5,147.16	151.5%
4075 Pepsi Ice Center Capital P	0	.00	364.53	.00	.00	-364.53	100.0%
5010 Water	25,904,734	25,904,733.78	13,377,857.41	2,056,117.47	1,191,602.65	11,335,273.72	56.2%
5110 Sewer	7,016,626	7,083,996.48	3,638,088.98	975,689.58	1,351,033.29	2,094,874.21	70.4%
5310 Storm Water	4,353,518	4,420,887.67	2,533,918.63	109,957.41	304,710.71	1,582,258.33	64.2%
5440 Solid Waste	7,682,490	7,720,889.94	7,390,386.51	1,078,650.67	16,100.00	314,403.43	95.9%
5560 Abraham Lincoln Parking Fa	409,237	409,237.00	408,046.30	9,564.76	.00	1,190.70	99.7%
5640 Golf	3,036,771	3,036,771.09	2,760,337.73	321,542.11	.00	276,433.36	90.9%
5710 City Coliseum Operating-3	1,527,286	1,527,286.22	1,581,563.09	97,315.11	.00	-54,276.87	103.6%
6015 Casualty Insurance-4	3,380,000	3,380,000.00	4,028,862.99	303,835.28	.00	-648,862.99	119.2%
6020 Employee Insurance & Ben	9,799,682	9,799,682.00	8,422,017.12	-489,658.33	.00	1,377,664.88	85.9%
6028 Retiree Healthcare Fund-5	1,411,754	1,411,754.00	2,738,446.97	1,878,861.26	.00	-1,326,692.97	194.0%
7210 J M Scott Health Care	486,432	486,431.80	326,953.78	11,977.96	.00	159,478.02	67.2%
GRAND TOTAL	89,181,494	90,770,118.11	90,676,726.94	8,026,207.21	6,099,990.12	-6,006,598.95	106.6%

1. Expenditure increase due to bond restructuring in FY 2015.
2. Central Bloomington TIF is over budget due to continued Outside Legal Counsel for litigation.
3. Coliseum exceeded cost due to building repairs.
4. Casualty Insurance cost were over due to payouts for Workers Compensation claims.
5. Retiree Health Insurance cost exceeded budget in Claims and Premiums paid.



Local Tax Collection Report for April 2015

Prepared Food & Beverage Tax - 2%

Packaged Liquor Tax – 4%

Hotel/Motel Tax – 6%

Motor Fuel Tax – 4 cents per galloon

Amusement Tax – 4%

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 business' bottom line. Therefore, each business acts as conduit for City's local tax collections. The Finance department requires corroboration with each tax filing (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 State's 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 \$2,637, broken out as follows:

1. Food & Beverage - \$671
2. Packaged Liquor - \$15
3. Hotel/Motel - \$1,387
4. Motor Fuel Tax – \$564
5. Amusement Tax - \$0

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: (Amounts are estimates based on past reporting; and do not include penalties and interest.

1. Food & Beverage - \$38,455 or .89% of a total estimated amount due (\$4,337,736).
2. Packaged Liquor – \$524 or .05% of total estimated amount due (\$1,064,806).
3. Hotel/Motel - \$353,694 or 18.83% of total estimated amount due (\$1,878,004).
4. Motor Fuel Tax – \$3,105 or .17% of total estimated amount due (\$1,792,693).
5. Amusement Tax – \$4,674 or .63% of total estimated amount due (\$744,805.).

Please note: The majority of this total relates to two properties. The Chateau - A lien has been filed for the full amount and a settlement plan has been negotiated and other collection measures are being pursued. The Econolodge - Legal is determining viability of the collection of amounts due from Econolodge.

Aging Report for Delinquent Local Taxes

As of May 1, 2015

Non-Filers DBA:	Type of Tax Owed	Days Delinquent	First Letter	Final Letter	Legal	Estimated Tax Owed ¹
BENINGO'S	FB	30	X			\$980.85
PTS BBQ	FB	30	X			\$161.56
MUGSHOTS	FB	30	X			\$62.16
NAMASTE PLAZA	PL	30	X			\$9.83
SHANNONS	FB	30	X			\$2,784.69
FAMILY VIDEO #145	AMT	30	X			\$1,010.53
FAMILY VIDEO #146	AMT	30	X			\$1,321.38
FAMILY VIDEO #296	AMT	30	X			\$1,315.21
FAMILY VIDEO #24	AMT	30	X			\$1,027.20
CONVENIENT FOOD MART	FB	30	X			\$10.91
CONVENIENT FOOD MART	PL	30	X			\$274.15
BLOOMINGTON MOBIL	FB	30	X			\$2.00
LUCKY SEVENS	FB	30	X			\$78.89
LUCKY SEVENS	PL	30	X			\$6.24
BIG DADDY DAWGS	FB	30	X			\$121.40
LONGHORN SMOKEHOUSE	FB	60	X	X		\$1,690.26
THE BISTRO	FB	60	X	X		\$245.56
BLOOM MART	FB	60	X	X		\$4.06
BLOOM MART	PL	60	X	X		\$233.44
BLOOM MART	MFT	60	X	X		\$2,831.90
KELLYS	FB	60	X	X		\$1,092.24
RANGOLI	FB	60	X	X		\$2,356.36
LINCLON SPRINGS	FB	60	X	X		\$1,876.90
CONVENIENT FOOD MART	MFT	60	X	X		\$273.48
CAFÉ ITALIA	FB	60	X	X		\$2,572.94
SUPER JJ'S	FB	90	X	X	X	\$916.83
BAYMONT	HM	90	X	X	X	\$13,521.18
GREAT STEAK & POTATOE	FB	>120	X	X	X	\$2,627.10
FIRESIDE PIZZA	FB	>120	X	X	X	\$3,196.90
STOLFA'S	FB	>120	X	X	X	\$4,102.94 Estimate/Actual
AGOSTINO'S	FB	>120	X	X	X	\$4,767.90
MAMA TERESAS KITCHEN	FB	>120	X	X	X	\$1,095.80 IS NOW HAPPY HOUR WILL OPEN 05/16
SUPER JJ'S	FB	>120	X	X	X	\$763.92 Settlement plan waiting to be signed
PTS BBQ	FB	>120	X	X	X	\$769.28 Settlement plan approved
TWO BLOKES AND A BUS	FB	>120	X	X	X	\$266.02 Actual
SCHLOTZSKY'S	FB	>120	X	X	X	\$4,576.89 Settlement plan approved
KELLY'S	FB	>120	X	X	X	\$539.30
LAUGH COMEDY CLUB	FB	>120	X	X	X	\$791.28 CLOSED
SUPER 8 MOTEL	HM	>120	X	X	X	\$4,670.96 Old Owner
ECONOLOGDE ²	HM	>120	X	X	X	\$117,000.00
THE CHATEAU ³	HM	see notes				\$218,502.12 Settlement plan approved
TOTAL						<u>\$400,452.56</u>

¹ - Local taxes are based on monthly tax filings; without receiving a tax filing the City must estimate taxes owed based on past reporting, these estimates do not include interest and late fee.

² - This balance is from August 20, 2012 when Econolodge went into receivership. Legal to determine viability of collection.

³ - The Chateau has entered a settlement agreement with the City.

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 28th, 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 $\frac{3}{4}$ th 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 exhibitive 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.