

MEMORANDUM



City of Bloomington Council

David Hales, City Manager

Patti-Lynn Silva, Finance Director

Monthly Budget Report as of July 31, 2015 **Unaudited**

Date: September 8, 2015

This report represents the revised City of Bloomington's financial activity through the end of July, 2015 and includes:

- Projected Budgetary Fund Balance Roll forward for all funds.
- An analysis of major revenues compared to budget.
- A summary of invested cash as of July 31, 2015.
- 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
- July 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

City of Bloomington - Fiscal Year 2015
Fund Balance Summary Report-UNADJUSTED
as of July 31, 2015

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

Fund Type	Fund Number		Unaudited Budgetary Fund Balance 5/01/15 ¹	YTD Unadjusted Revenue	YTD Unadjusted Expenses ²	YTD Encumbrances ³	Unaudited Budgetary Fund Balance 07/31/2015
General Fund	1001	Total General Fund:	\$ 13,686,004	\$ 28,649,942	\$ 22,149,881	\$ 2,166,498	\$ 18,019,567
	2030	Motor Fuel Tax	\$ 7,180,328	\$ 454,712	\$ -	\$ -	\$ 7,635,040
	2070	Board of Elections	\$ 644,807	\$ 263,380	\$ 33,690	\$ -	\$ 874,498
	2090	Drug Enforcement	\$ 460,798	\$ 62,846	\$ 2,245	\$ -	\$ 521,398
	2240	Community Development ⁴	\$ 2,964	\$ 186,418	\$ 185,425	\$ 232,000	\$ (228,042)
	2250	IHDA Grant Funds ⁴	\$ (584)	\$ 1	\$ -	\$ -	\$ (583)
	2310	Library Fund	\$ 3,705,365	\$ 2,824,259	\$ 1,351,866	\$ -	\$ 5,177,758
	2320	Library Fixed Assets	\$ 615,759	\$ 204,165	\$ -	\$ -	\$ 819,924
	2410	Park Dedication	\$ 798,078	\$ 748	\$ -	\$ -	\$ 798,826
		Total Special Revenue Funds:	\$ 13,407,517	\$ 3,996,528	\$ 1,573,226	\$ 232,000	\$ 15,598,818
Debt Service	3010	General Bond & Interest	\$ 6,218,805	\$ 1,780,526	\$ 2,381,211	\$ -	\$ 5,618,119
	3060	2004 Coliseum Bond Redemption	\$ 2,222,703	\$ 244,349	\$ 1,462,871	\$ -	\$ 1,004,181
	3062	2004 Multi-Project Bond Redemption	\$ 1,664,798	\$ 267,735	\$ 819,180	\$ -	\$ 1,113,353
		Total Debt Service Funds:	\$ 10,106,306	\$ 2,292,610	\$ 4,663,262	\$ -	\$ 7,735,653
Capital Projects	4010	Capital Improvement	\$ 2,066,193	\$ 637,171	\$ 626,607	\$ 1,698,393	\$ 378,364
	4011	Capital Lease ⁴	\$ (2,922,252)	\$ 3,581,228	\$ -	\$ 1,677,732	\$ (1,018,757)
		Total Capital Project Funds:	\$ (856,059)	\$ 4,218,398	\$ 626,607	\$ 3,376,125	\$ (640,393)

FUND BALANCE SUMMARY AND NOTES CONTINUED ON NEXT PAGE

City of Bloomington - Fiscal Year 2015
Fund Balance Summary Report-UNADJUSTED
as of July 31, 2015

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

Fund Type	Fund Number		Unaudited Budgetary Fund Balance 5/01/15 ¹	YTD Unadjusted Revenue	YTD Unadjusted Expenses ²	YTD Encumbrances ³	Unaudited Budgetary Fund Balance 07/31/2015
Enterprise	5010	Water Maintenance & Operation	\$ 24,717,773	\$ 3,868,888	\$ 2,763,410	\$ 1,528,131	\$ 24,295,120
	5110	Sewer Maintenance & Operation	\$ 2,557,910	\$ 1,326,232	\$ 900,049	\$ 7,495	\$ 2,976,599
	5310	Storm Water Management	\$ 1,243,531	\$ 727,166	\$ 355,880	\$ 6,445	\$ 1,608,372
	5440	Solid Waste ⁵	\$ 587,701	\$ 1,865,921	\$ 1,612,423	\$ 1,379,868	\$ (538,669)
	5560	Abraham Lincoln Parking Facility	\$ 123,608	\$ 84,774	\$ 25,964	\$ -	\$ 182,418
	5640	Golf Operations	\$ (89,382)	\$ 979,651	\$ 809,673	\$ 67,052	\$ 13,544
	5710	US Cellular Coliseum Fund	\$ 3,006	\$ 305,641	\$ 257,345	\$ 32,000	\$ 19,302
		Total Enterprise Funds:	\$ 29,144,146	\$ 9,158,273	\$ 6,724,743	\$ 3,020,992	\$ 28,556,684
Internal Service	6015	Casualty Insurance Fund	\$ 2,261,038	\$ 963,413	\$ 1,545,384	\$ 5,000	\$ 1,674,067
	6020	Employee Insurance & Benefits	\$ 2,366,594	\$ 2,519,116	\$ 2,384,108	\$ 9,000	\$ 2,492,602
	6028	Employee Retiree Group Healthcare ⁶	\$ (1,109,789)	\$ 377,738	\$ 183,966	\$ -	\$ (916,018)
		Total Internal Service Funds:	\$ 3,517,843	\$ 3,860,267	\$ 4,113,458	\$ 14,000	\$ 3,250,651
Permanent	7210	JM Scott Health Care	\$ 5,645,101	\$ 7,419	\$ 29,308	\$ -	\$ 5,623,213
Grand Totals:			\$ 74,650,858	\$ 52,183,437	\$ 39,880,485	\$ 8,809,615	\$ 78,144,194

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 - Solid Waste fund balance is negative due to the encubrance for landfill cost, bulk & brush disposal for FY 2016.

⁶ - Employee Retiree Group Healthcare had higher claims and premiums paid than were budgeted in FY 2015. An additional stop loss reimbursement of \$530,447.80 was entered after FY 2015 closed which will reduce the negative balance.

Major Revenue Summary

Revenues Earned	Annual Budget	FY2016 YTD	FY2015 YTD	Variance	% Variance	# of Months Collected
Home Rule Sales Tax	\$ 14,427,441.71	\$ 1,207,465.55	\$ 1,133,378.73	\$ 74,086.82	6.54%	One Month
State Sales Tax	\$ 13,399,257.22	\$ 1,166,988.84	\$ 1,106,802.79	\$ 60,186.05	5.44%	One Month
Income Tax	\$ 7,584,390.00	\$ 1,373,278.88	\$ 1,157,916.36	\$ 215,362.52	18.60%	One Month
Utility Tax	\$ 7,063,162.89	\$ 1,050,553.30	\$ 842,600.73	\$ 207,952.57	24.68%	Two Months
Ambulance Fee	\$ 4,694,812.12	\$ 917,321.14	\$ 695,430.09	\$ 221,891.05	31.91%	Two Months
Food & Beverage Tax	\$ 4,328,539.00	\$ 731,370.22	\$ 730,829.48	\$ 540.74	0.07%	Two Months
Franchise Tax	\$ 2,190,809.00	\$ 262,190.48	\$ 256,693.39	\$ 5,497.09	2.14%	Two Months
Replacement Tax	\$ 1,807,649.00	\$ 737,886.18	\$ 637,604.22	\$ 100,281.96	15.73%	Two Months
Hotel & Motel Tax	\$ 1,649,945.00	\$ 330,044.45	\$ 330,324.09	\$ (279.64)	-0.08%	Two Months
Local Use Tax	\$ 1,486,234.00	\$ 422,529.39	\$ 317,709.84	\$ 104,819.55	32.99%	Three Months
Packaged Liquor	\$ 1,035,840.00	\$ 201,400.14	\$ 180,345.05	\$ 21,055.09	11.67%	Two Months
Amusement Tax	\$ 699,999.96	\$ 206,531.88	\$ -	\$ 206,531.88	0.00%	Two Months
Local Motor Fuel	\$ 2,400,000.00	\$ 412,307.30	\$ -	\$ 412,307.30	0.00%	Two Months
Building Permit	\$ 754,000.00	\$ 281,989.05	\$ 193,547.17	\$ 88,441.88	45.70%	Three Months
Vehicle Use Tax	\$ 978,409.00	\$ 207,111.35	\$ 205,275.41	\$ 1,835.94	0.89%	Two Months
Video Gaming ¹	\$ 504,900.00	\$ 59,343.67	\$ 48,447.46	\$ 10,896.21	22.49%	One Month
Auto Rental	\$ 88,900.00	\$ 6,659.30	\$ 6,777.79	\$ (118.49)	-1.75%	One Month

¹ - State withholding Video Gaming Revenues until a State Budget is Adopted

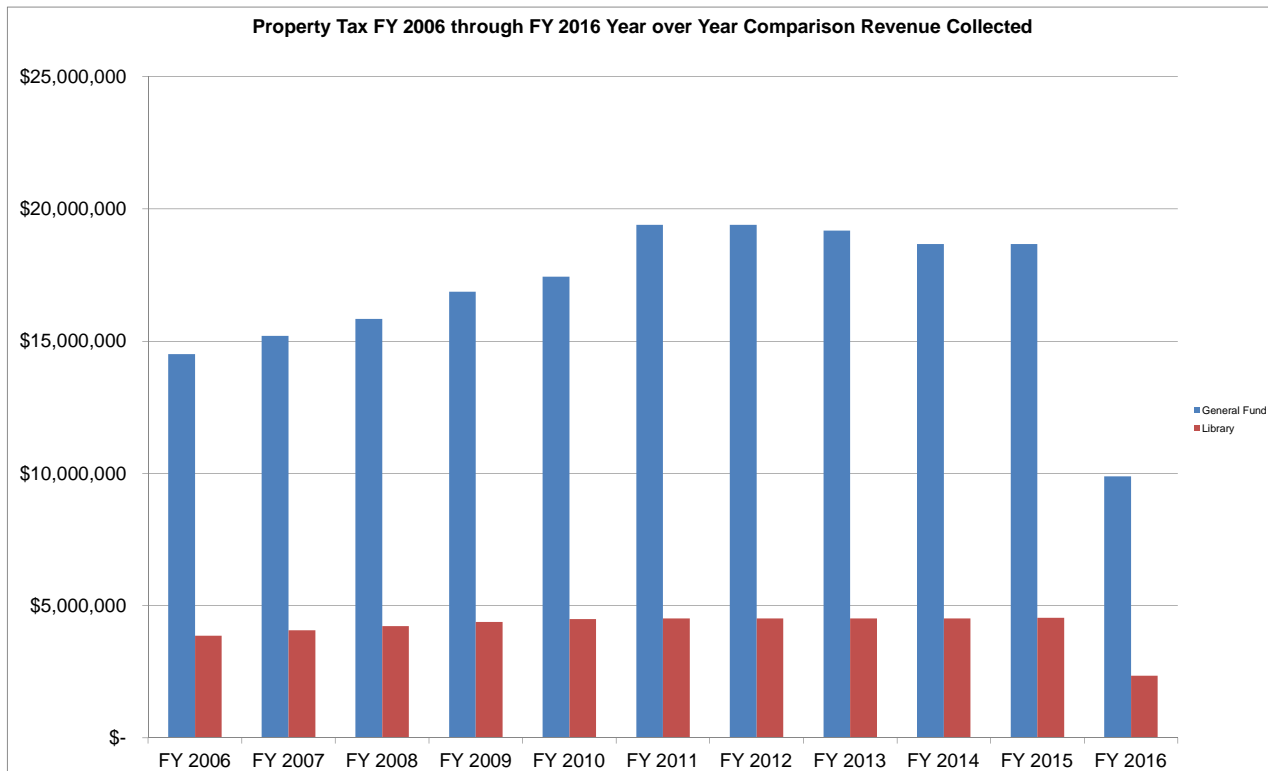
City of Bloomington Property Tax Levy Calendar Year 2014 Tax Levy --- Collected in Fiscal Year 2016 July 2015

Property Tax Distribution (collected)		
	FY 2016	FY 2015
General Fund	\$ 9,884,679	\$ 18,673,426
Library	\$ 2,344,092	\$ 4,541,270
Total:	\$ 12,228,770	\$ 23,214,696

Property Tax Accounts	Calendar Year 2014 Levy Collected in FY 2016 Levy Established by Bloomington City Council	Portion of Levy Collected YTD	Balance to Collect	Percentage of Collections
General Corporate	\$ 1,287,233	\$ 663,618	\$ 623,615	51.55%
IMRF	\$ 2,502,907	\$ 1,290,405	\$ 1,212,502	51.56%
FICA Taxes	\$ 1,459,009	\$ 752,214	\$ 706,795	51.56%
Police Protection	\$ 1,354,421	\$ 698,343	\$ 656,078	51.56%
Fire Protection	\$ 1,183,228	\$ 610,033	\$ 573,195	51.56%
Public Parks	\$ 1,001,415	\$ 516,257	\$ 485,158	51.55%
Road and Bridge	\$ -	\$ -	\$ -	0.00%
Fire Pension Fund ¹	\$ 4,196,000	\$ 2,163,331	\$ 2,032,669	51.56%
Police Pension Fund ¹	\$ 4,008,000	\$ 2,066,412	\$ 1,941,588	51.56%
Bonded Debt	\$ 2,180,143	\$ 1,124,066	\$ 1,056,077	51.56%
Total General Fund:	\$ 19,172,356	\$ 9,884,679	\$ 8,231,600	51.56%
Library	\$ 4,546,710	\$ 2,344,092	\$ 2,202,618	51.56%
Total City Levy:	\$ 23,719,066	\$ 12,228,770	\$ 11,490,296	51.56%

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 2016 City of Bloomington Home Rule Sales Taxes July 2015

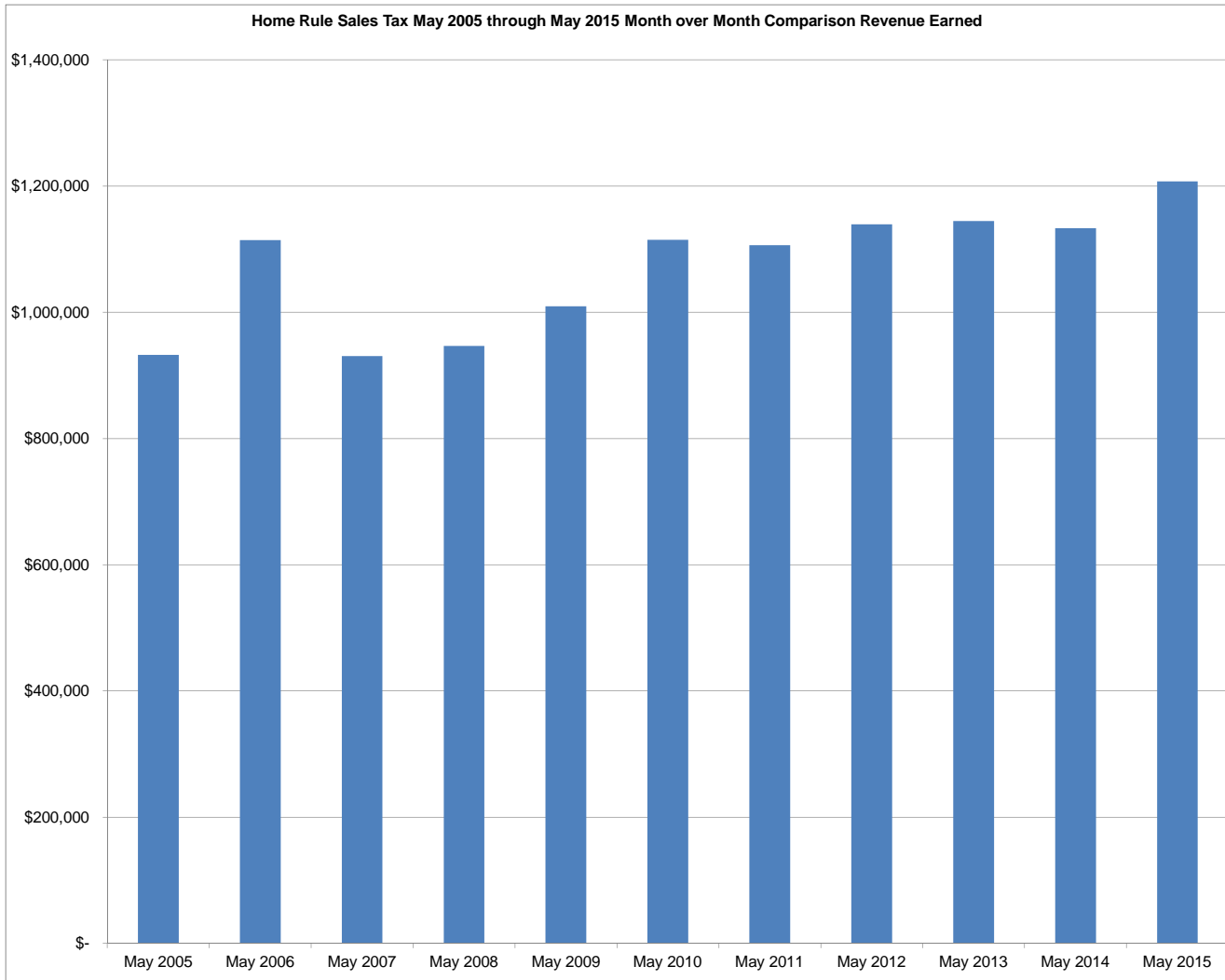
Home Rule Sales Tax Comparison FY 2015 vs. FY 2016				
One Month				
	FY 2016	FY 2015	% variance	\$ variance
Home Rule Sales Tax	\$ 1,207,466	\$ 1,133,379	6.54%	\$ 74,087
Total:	\$ 1,207,466	\$ 1,133,379		

Month Received	Month Earned	Consumer Spending	Average Monthly Budget 1	Actual Earned 2	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
July 2015	May 2015	April 2015	\$ 1,126,752	\$ 1,207,466	\$ 80,714	\$ 1,207,466	\$ 1,126,752	\$ 80,714	7.2%
August 2015	June 2015	May 2015	\$ 1,199,415						
September 2015	July 2015	June 2015	\$ 1,260,456						
October 2015	August 2015	July 2015	\$ 1,153,116						
November 2015	September 2015	August 2015	\$ 1,180,109						
December 2015	October 2015	September 2014	\$ 1,210,482						
January 2016	November 2015	October 2015	\$ 1,193,593						
February 2016	December 2015	November 2015	\$ 1,252,760						
March 2016	January 2016	December 2015	\$ 1,618,107						
April 2016	February 2016	January 2016	\$ 986,162						
May 2016	March 2016	February 2016	\$ 1,059,035						
June 2016	April 2016	March 2016	\$ 1,187,454						
Totals			\$ 14,427,442	\$ 1,207,466					

¹ - The Average Monthly Budget is calculated by utilizing the last 10 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 2016 is divided between 3 department: Non-Departmental \$11,748,126, BCPA \$1,700,000 and the Coliseum \$979,315.



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

Fiscal Year 2016 City of Bloomington State Sales Taxes July 2015

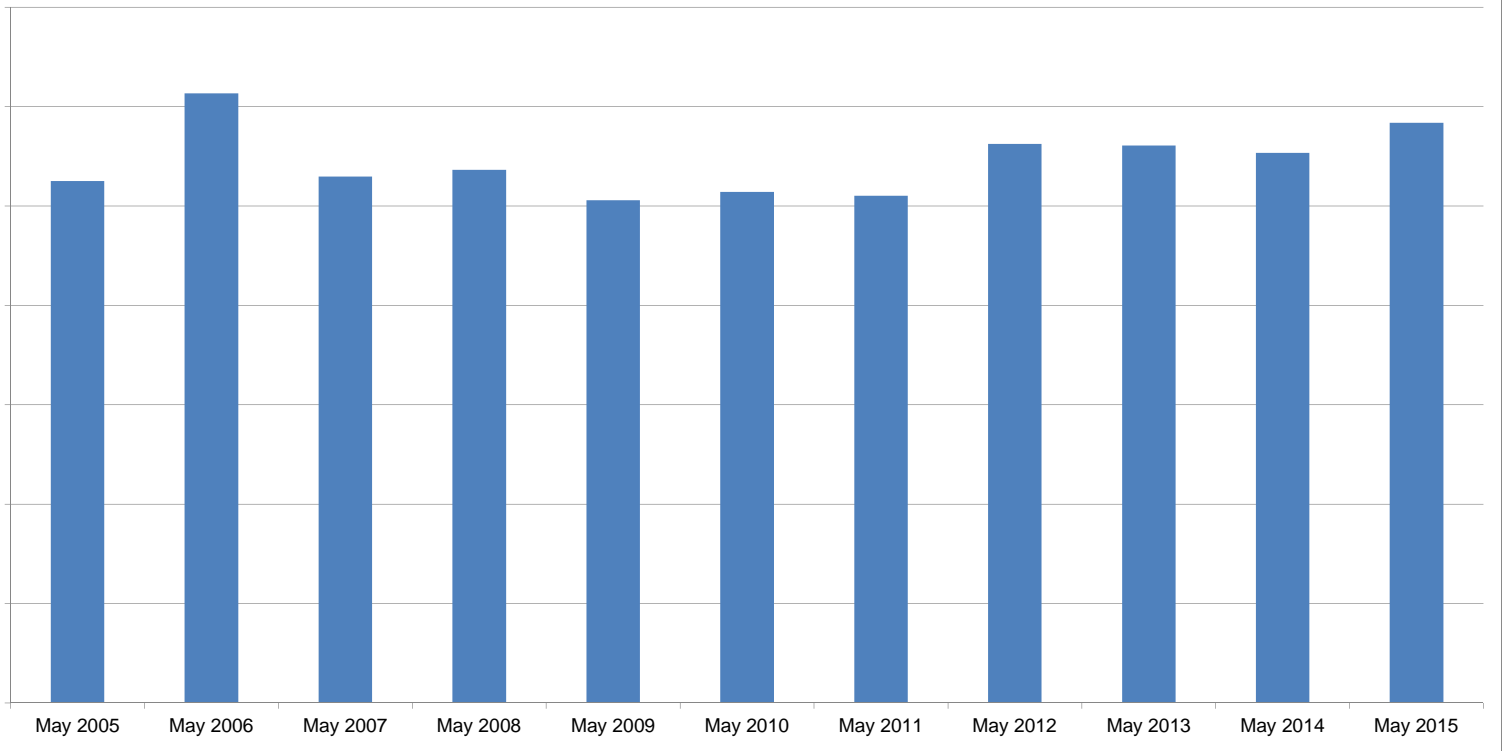
State Sales Tax Comparison FY 2015 vs. FY 2016				
One Month				
	FY 2016	FY 2015	% variance	\$ variance
State Sales Tax	\$ 1,166,989	\$ 1,106,803	5.44%	\$ 60,186
Total:	\$ 1,166,989	\$ 1,106,803		

Month Received	Month Earned	Consumer Spending	Average Monthly Budget 1	Actual Earned 2	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
July 2015	May 2015	April 2015	\$ 1,085,083	\$ 1,166,989	\$ 81,906	\$ 1,166,989	\$ 1,085,083	\$ 81,906	7.5%
August 2015	June 2015	May 2015	\$ 1,122,236						
September 2015	July 2015	June 2015	\$ 1,184,975						
October 2015	August 2015	July 2015	\$ 1,075,780						
November 2015	September 2015	August 2015	\$ 1,082,589						
December 2015	October 2015	September 2014	\$ 1,142,163						
January 2016	November 2015	October 2015	\$ 1,107,600						
February 2016	December 2015	November 2015	\$ 1,113,475						
March 2016	January 2016	December 2015	\$ 1,423,186						
April 2016	February 2016	January 2016	\$ 936,362						
May 2016	March 2016	February 2016	\$ 1,005,047						
June 2016	April 2016	March 2016	\$ 1,120,761						
			\$ 13,399,257	\$ 1,166,989					

¹ - The Average Monthly Budget is calculated by utilizing the last 10 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 May 2005 through May 2015 Month over Month Comparison Revenue Earned



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

Fiscal Year 2016 City of Bloomington General Fund - Income Tax July 2015

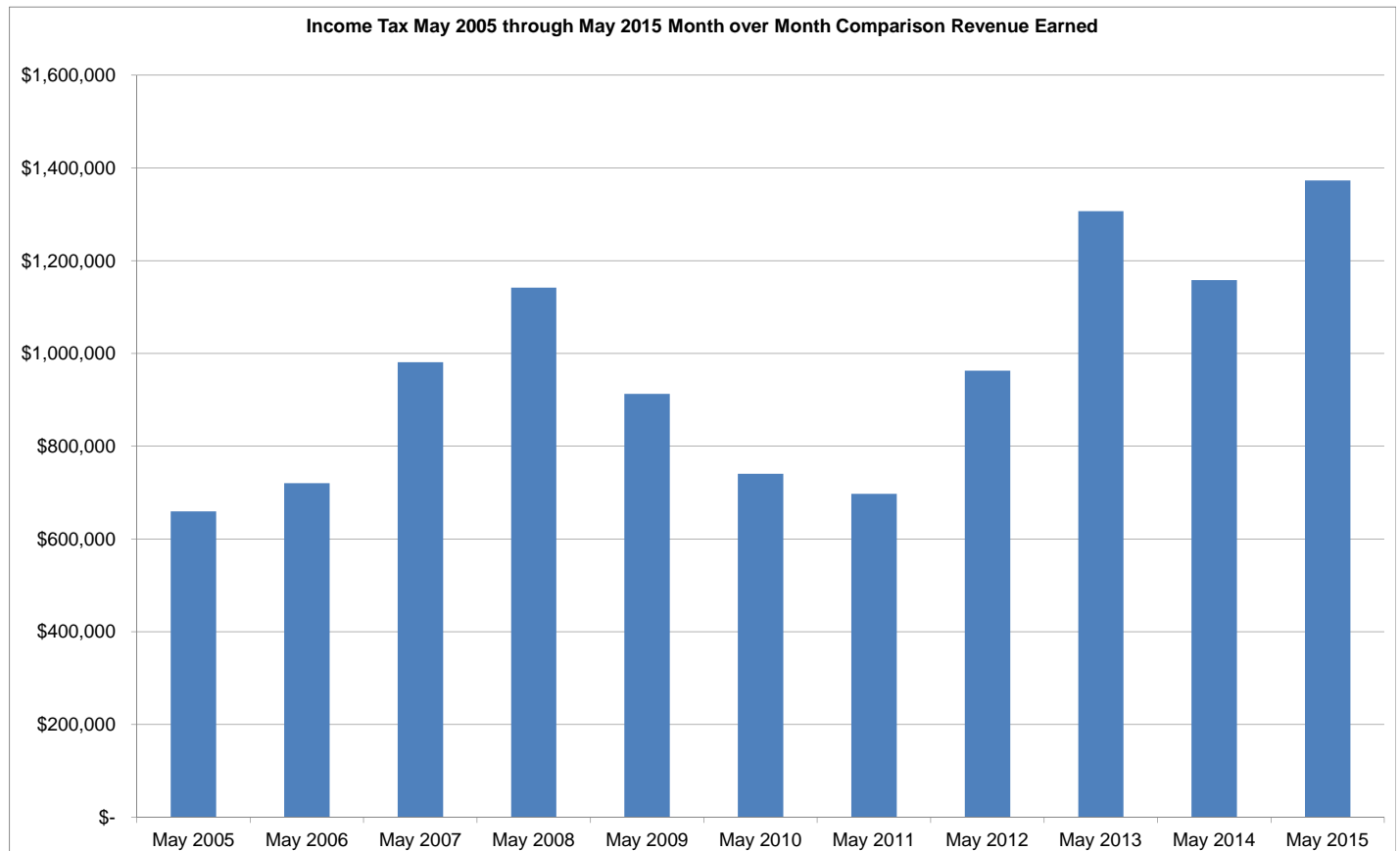
Income Tax Comparison FY 2015 vs. FY 2016				
One Month				
	FY 2016	FY 2015	% variance	\$ variance
Income Tax	\$ 1,373,279	\$ 1,157,916	18.60%	\$ 215,363
Total:	\$ 1,373,279	\$ 1,157,916		

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 2015	May 2015	April 2015 ¹	\$ 1,087,959	\$ 1,373,279	\$ 285,320	\$ 1,373,279	\$ 1,087,959	\$ 285,320	26.2%
August 2015	June 2015	May 2015	\$ 572,210						
September 2015	July 2015	June 2015	\$ 707,995						
October 2015	August 2015	July 2015	\$ 443,251						
November 2015	September 2015	August 2015	\$ 441,573						
December 2015	October 2015	September 2014	\$ 729,185						
January 2016	November 2015	October 2015	\$ 491,310						
February 2016	December 2015	November 2015	\$ 428,672						
March 2016	January 2016	December 2015	\$ 658,663						
April 2016	February 2016	January 2016	\$ 823,621						
May 2016	March 2016	February 2016	\$ 450,170						
June 2016	April 2016	March 2016	\$ 749,781						
Totals			\$ 7,584,390	\$ 1,373,279					

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 10 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.



Represents taxes paid in April, earned by the City in May and remitted to the City in July.

Fiscal Year 2016 City of Bloomington General Fund - Utility Taxes July 2015

Utility Tax Comparison FY 2015 vs. FY 2016				
Two Months	FY 2016	FY 2015	% variance	\$ variance
Natural Gas	\$ 91,531	\$ 101,035	-9.41%	\$ (9,504)
Electricity	\$ 420,999	\$ 376,091	11.94%	\$ 44,908
Telecommunications	\$ 456,857	\$ 295,979	54.35%	\$ 160,877
Water	\$ 81,167	\$ 69,496	16.79%	\$ 11,671
Total:	\$ 1,050,553	\$ 842,601	24.68%	\$ 207,953

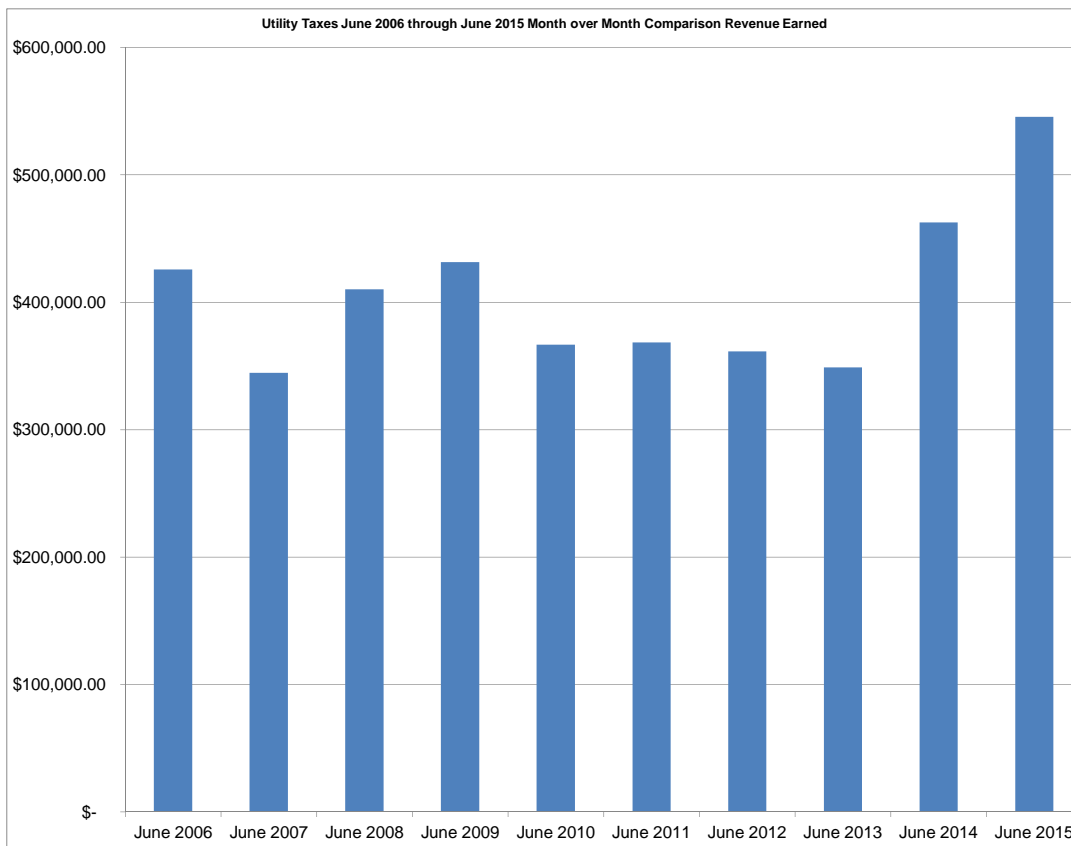
Month Earned	Average Monthly Budget	Actual Earned ^{1, 2, 3, 4}	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
May	\$541,244	\$ 505,005	\$ (36,239)	\$ 505,005	\$ 541,244	\$ (36,239)	-6.7%
June	\$576,326	\$ 545,548	\$ (30,778)	\$ 1,050,553	\$1,117,570	\$ (67,016)	-6.0%
July	\$607,855						
August	\$590,147						
September	\$561,854						
October	\$536,911						
November	\$546,549						
December	\$597,850						
January	\$655,676						
February	\$654,005						
March	\$606,137						
April	\$588,610						
Totals	\$7,063,163	\$ 1,050,553					

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.

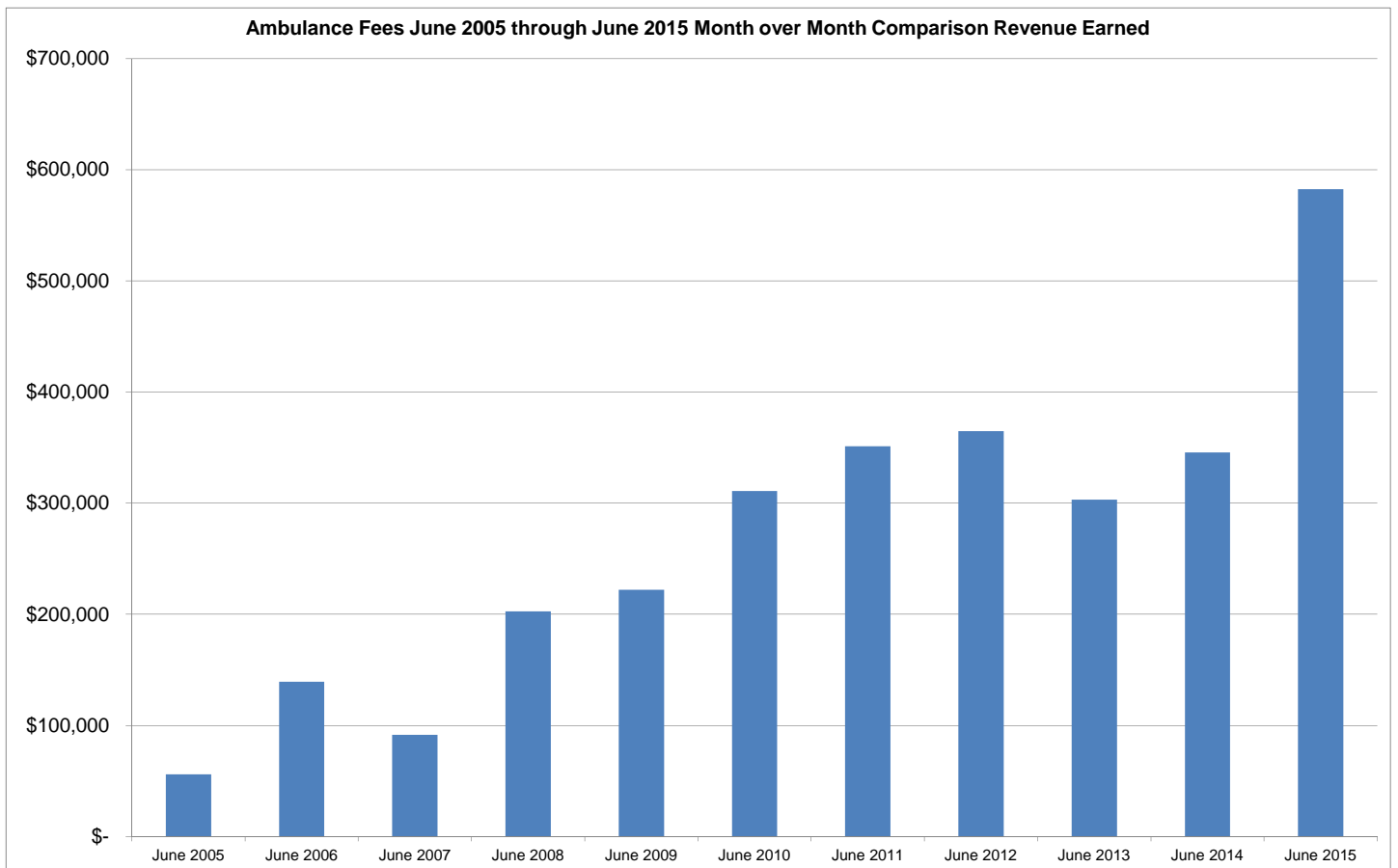


Fiscal Year 2016 City of Bloomington General Fund - Ambulance Fee July 2015

Ambulance Fee Comparison FY 2015 vs. FY 2016				
Two Months				
	FY 2016	FY 2015	% variance	\$ variance
Ambulance Fees	\$ 917,321	\$ 695,430	31.91%	\$ 221,891
Total:	\$ 917,321	\$ 695,430		

Month Received	Month Earned	Average Monthly Budget	Actual Earned	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
June 2015	May 2015	\$404,667	\$334,703	\$ (69,964)	\$ 334,703	\$ 404,667	\$ (69,964)	-17.3%
July 2015	June 2015	\$342,714	\$582,618	\$ 239,904	\$917,321	\$747,381	\$ 169,940	22.7%
August 2015	July 2015	\$398,403						
September 2015	August 2015	\$420,356						
October 2015	September 2015	\$400,131						
November 2015	October 2015	\$418,376						
December 2015	November 2015	\$355,975						
January 2016	December 2015	\$417,534						
February 2016	January 2016	\$402,458						
March 2016	February 2016	\$348,282						
April 2016	March 2016	\$414,029						
May 2016	April 2016	\$371,888						
	Totals¹	\$4,694,812	\$917,321					

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



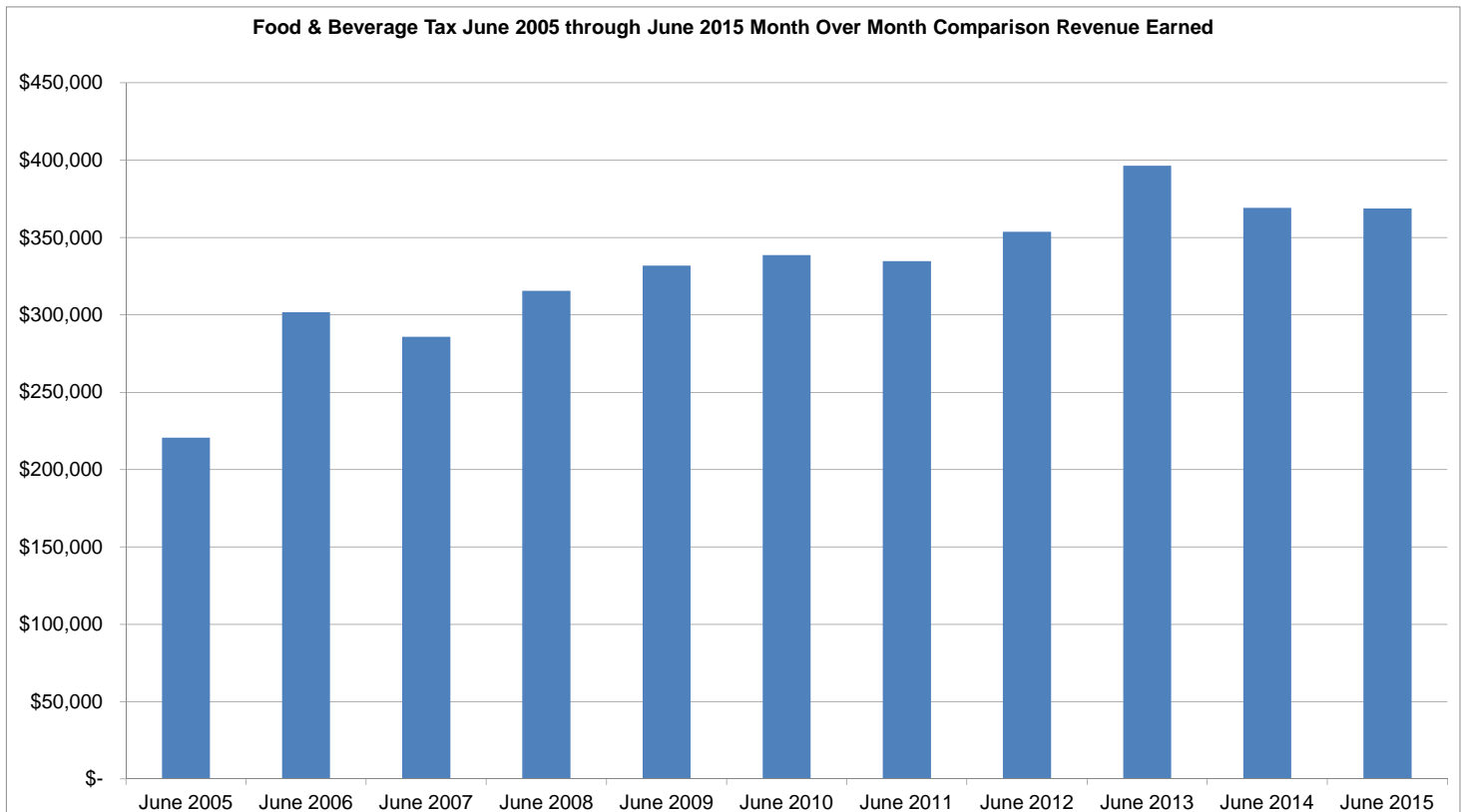
Fiscal Year 2016 City of Bloomington General Fund - Food & Beverage July 2015

Food & Beverage Tax Comparison FY 2015 vs. FY 2016				
Two Months				
	FY 2016	FY 2015	% variance	\$ variance
Food & Beverage Tax	\$ 731,370	\$ 730,829	0.07%	\$ 541
Total:	\$ 731,370	\$ 730,829		

Month Received	Month Earned	Average Monthly Budget 1,2	Actual Earned	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
June 2015	May 2015	\$ 359,891	\$ 362,542	\$ 2,651	\$ 362,542	\$ 359,891	\$ 2,651	0.7%
July 2015	June 2015	\$ 365,538	\$ 368,828	\$ 3,290	\$ 731,370	\$ 725,430	\$ 5,940	0.8%
August 2015	July 2015	\$ 365,274						
September 2015	August 2015	\$ 360,872						
October 2015	September 2015	\$ 353,490						
November 2015	October 2015	\$ 347,335						
December 2015	November 2015	\$ 354,375						
January 2016	December 2015	\$ 364,754						
February 2016	January 2016	\$ 346,907						
March 2016	February 2016	\$ 348,739						
April 2016	March 2016	\$ 384,211						
May 2016	April 2016	\$ 377,153						
Totals		\$ 4,328,539	\$ 731,370					

¹ - In Fiscal Year 2016, the budget for this tax will vary per month (based upon seasonal collections).

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



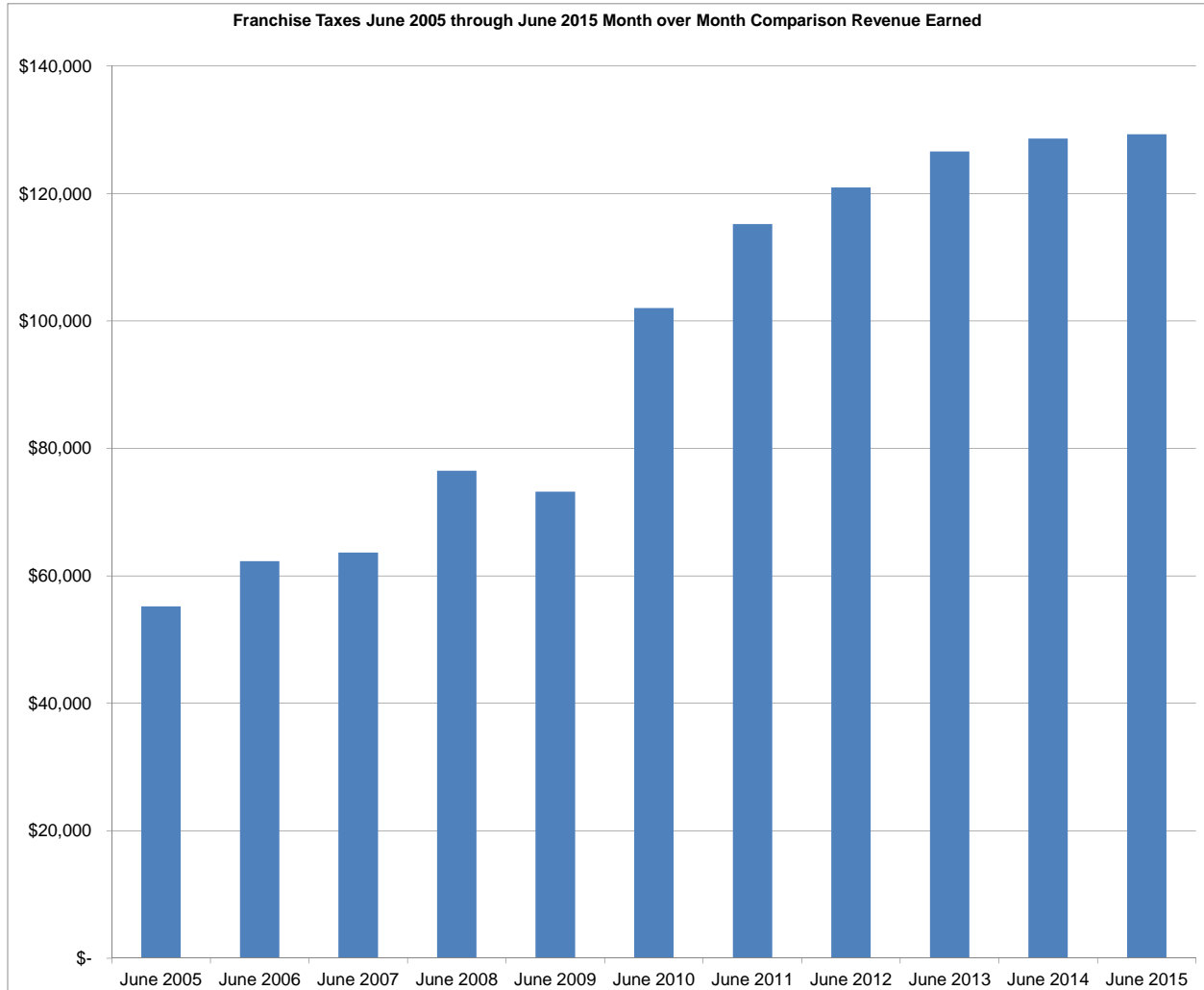
Fiscal Year 2016 City of Bloomington General Fund - Franchise Taxes July 2015

Franchise Tax Comparison FY 2015 vs. FY 2016				
Two Months				
	FY 2016	FY 2015	% variance	\$ variance
Franchise Tax	\$ 262,190	\$ 256,693	2.14%	\$ 5,497
Total:	\$ 262,190	\$ 256,693		

Month Received	Month Earned	Average Monthly Budget 1	Actual Earned	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
June 2015	May 2015	\$ 130,470	\$ 132,875	\$ 2,405	\$ 132,875	\$ 130,470	\$ 2,405	1.8%
July 2015	June 2015	\$ 128,321	\$ 129,315	\$ 994	\$ 262,190	\$ 258,791	\$ 3,400	1.3%
August 2015	July 2015	\$ 128,447						
September 2015	August 2015	\$ 129,155						
October 2015	September 2015	\$ 130,721						
November 2015	October 2015	\$ 119,615						
December 2015	November 2015	\$ 173,274						
January 2016	December 2015	\$ 457,257						
February 2016	January 2016	\$ 342,479						
March 2016	February 2016	\$ 170,409						
April 2016	March 2016	\$ 141,001						
May 2016	April 2016	\$ 139,661						
Totals		\$ 2,190,809	\$ 262,190					

¹ - The City of Bloomington budgeted for the following Franchise Taxes in FY 2015: 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

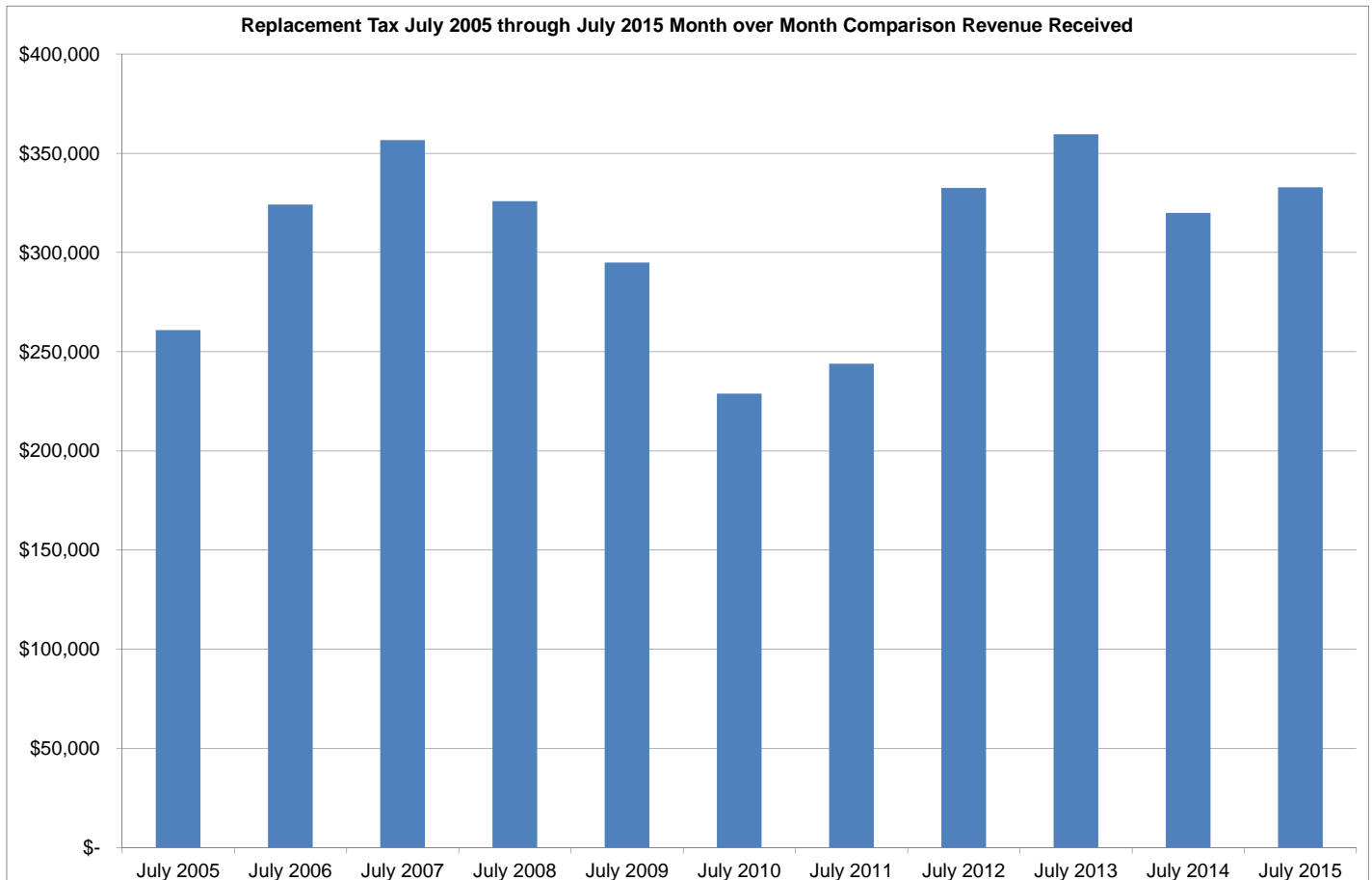
Fiscal Year 2016 City of Bloomington General Fund - Replacement Tax (Personal Property Tax) July 2015

Replacement Tax Comparison FY 2015 vs. FY 2016				
Two Months				
	FY 2016	FY 2015	% variance	\$ variance
Replacement Tax	\$ 737,886	\$ 637,604	15.73%	\$ 100,282
Total:	\$ 737,886	\$ 637,604		

Month Received	Month(s) Collected by State	Average Monthly Budget 1	Actual Earned	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
May 2015	April 2015	\$ 289,332	\$ 405,093	\$ 115,761	\$ 405,093	\$ 289,332	\$ 115,761	40.0%
July 2015	May & June 2015	\$ 293,912	\$ 332,794	\$ 38,881	\$ 737,886	\$ 583,244	\$ 154,642	26.5%
August 2015	July 2015	\$ 84,378						
October 2015	August & September 2015	\$ 312,251						
December 2015	October & November 2015	\$ 112,505						
January 2016	December 2015	\$ 241,333						
March 2016	January & February 2016	\$ 90,458						
April 2016	March 2015	\$ 383,480						
Totals		\$ 1,807,649	\$ 737,886					

¹ - The Average Monthly Budget is calculated by utilizing the last 10 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, \$1,612,249 to General Fund, \$5,000 to Police Pension Fund and \$5,000 to Fire Pension Fund



Payments received in July represent tax filings for May & June.

Fiscal Year 2016 City of Bloomington General Fund - Hotel & Motel July 2015

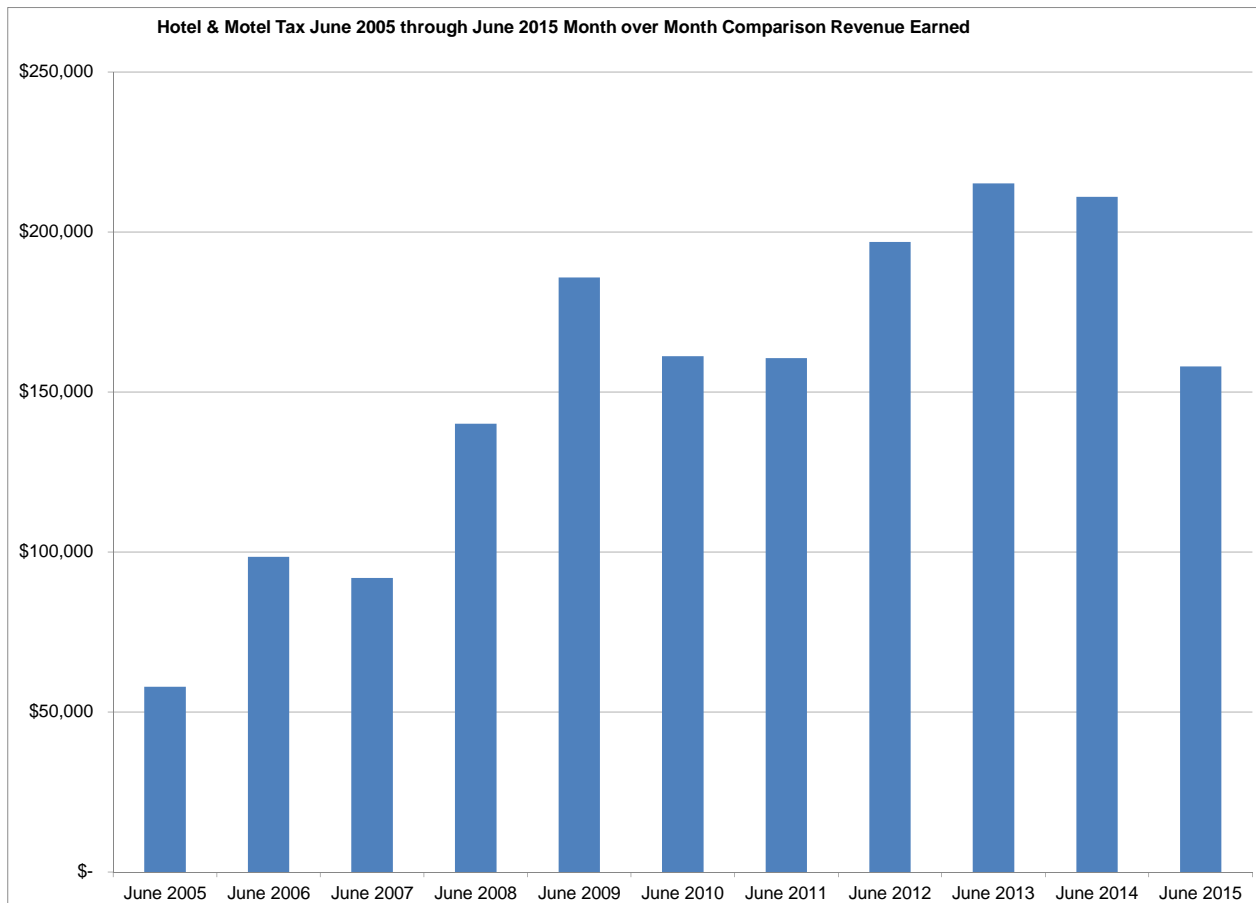
Hotel & Motel Tax Comparison FY 2015 vs. FY 2016				
Two Months				
	FY 2016	FY 2015	% variance	\$ variance
Hotel & Motel Tax	\$ 330,044	\$ 330,324	-0.08%	\$ (280)
Total:	\$ 330,044	\$ 330,324		

Month Received	Month Earned	Average Monthly Budget 1, 2	Actual Earned 3	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
June 2015	May 2015	\$ 140,560	\$ 172,064	\$ 31,505	\$ 172,064	\$ 140,560	\$ 31,505	22.4%
July 2015	June 2015	\$ 173,459	\$ 157,980	\$ (15,479)	\$ 330,044	\$ 314,019	\$ 16,026	5.1%
August 2015	July 2015	\$ 150,433						
September 2015	August 2015	\$ 133,769						
October 2015	September 2015	\$ 155,997						
November 2015	October 2015	\$ 145,011						
December 2015	November 2015	\$ 116,550						
January 2016	December 2015	\$ 103,678						
February 2016	January 2016	\$ 101,527						
March 2016	February 2016	\$ 112,119						
April 2016	March 2016	\$ 144,808						
May 2016	April 2016	\$ 172,035						
Totals		\$ 1,649,945	\$ 330,044					

¹ - In Fiscal Year 2016, the budget for this tax will vary per month (based upon seasonal collections).

² - The Hotel/Motel tax rate is currently 6%.

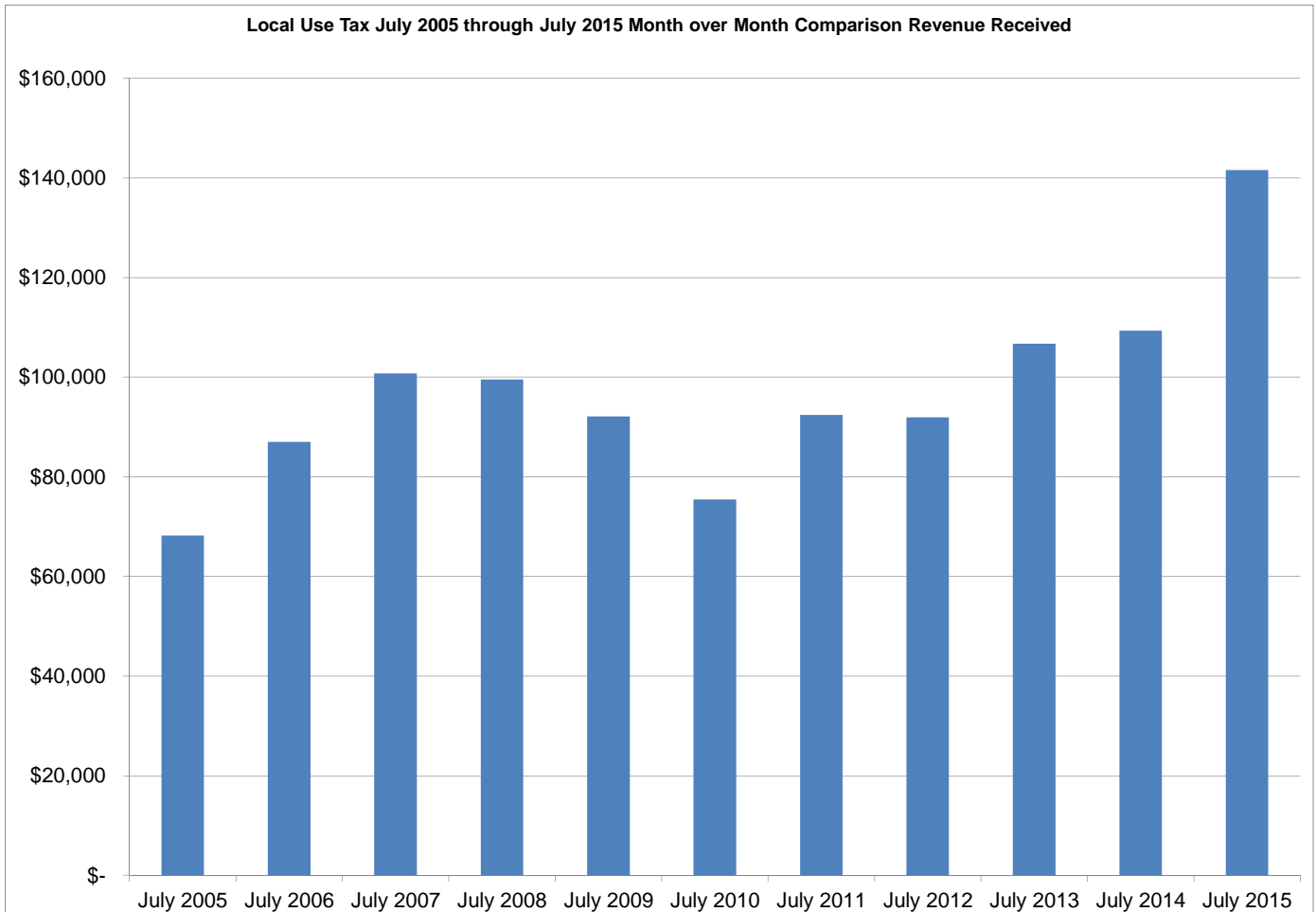
³ - For financial statement purposes, the account is transitioned to an accrual basis at the end of the Fiscal Year.



Fiscal Year 2016 City of Bloomington General Fund - Local Use Tax July 2015

Local Use Tax Comparison FY 2015 vs. FY 2016				
Three Months				
	FY 2016	FY 2015	% variance	\$ variance
Local Use Tax	\$422,529	\$317,710	32.99%	\$ 104,820
Total:	\$ 422,529	\$ 317,710		

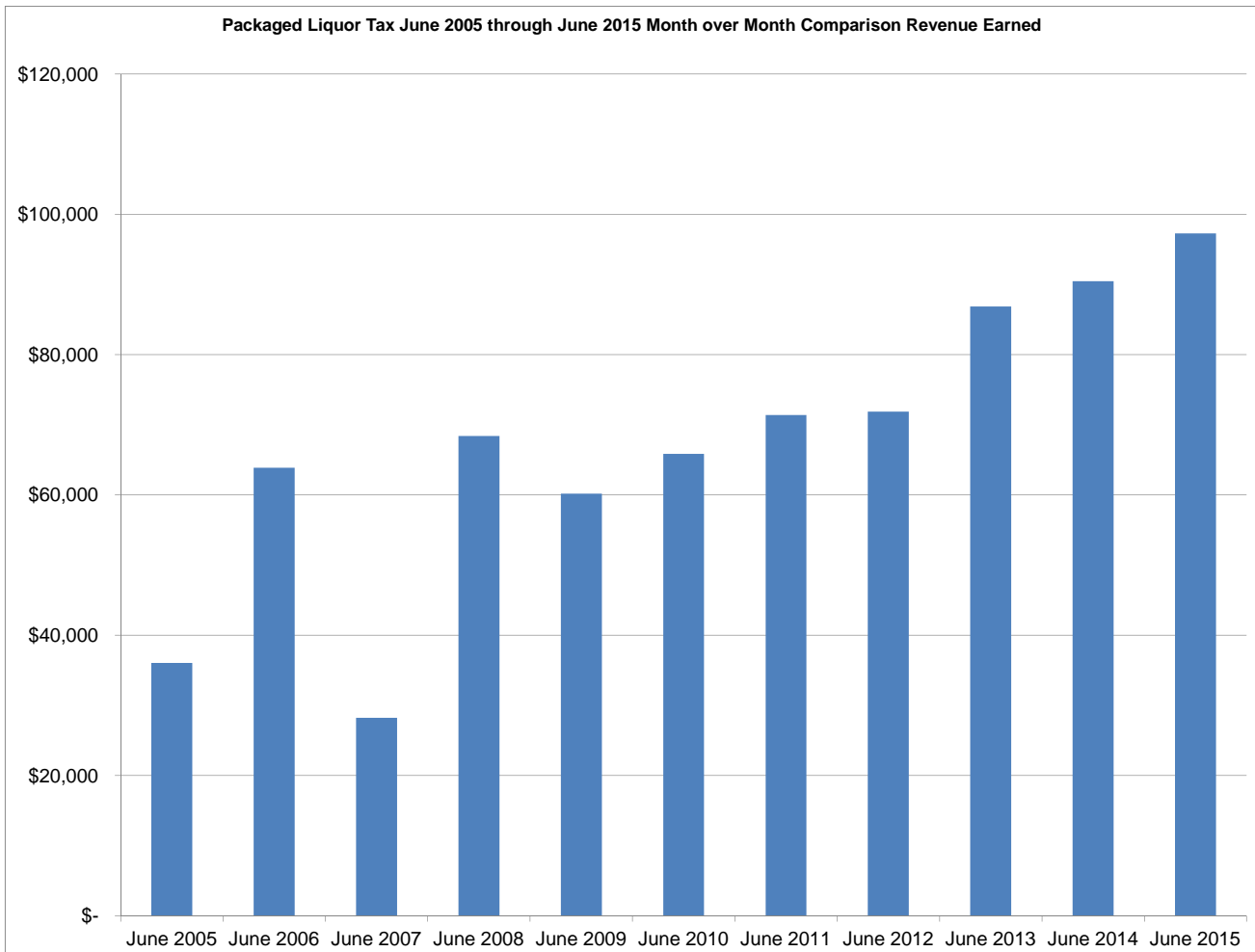
Month Received	Month Earned	Average Monthly Budget	Actual Earned	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
May 2015	March 2015	\$107,836	\$136,773	\$28,937	\$136,773	\$107,836	\$28,937	26.8%
June 2015	April 2015	\$120,121	\$144,206	\$24,085	\$280,979	\$227,957	\$53,022	23.3%
July 2015	May 2015	\$125,598	\$141,550	\$15,952	\$422,529	\$353,555	\$68,974	19.5%
August 2015	June 2015	\$112,479						
September 2015	July 2015	\$129,343						
October 2015	August 2015	\$117,641						
November 2015	September 2015	\$119,200						
December 2015	October 2015	\$118,943						
January 2016	November 2015	\$150,859						
February 2016	December 2015	\$117,999						
March 2016	January 2016	\$150,922						
April 2016	February 2016	\$115,293						
		\$1,486,234	\$422,529					



Fiscal Year 2016 City of Bloomington General Fund - Package Liquor Tax July 2015

Packaged Liquor Tax Comparison FY 2015 vs. FY 2016				
Two Months				
	FY 2016	FY 2015	% variance	\$ variance
Packages Liquor Tax	\$ 201,400	\$ 180,345	11.67%	\$ 21,055
Total:	\$ 201,400	\$ 180,345		

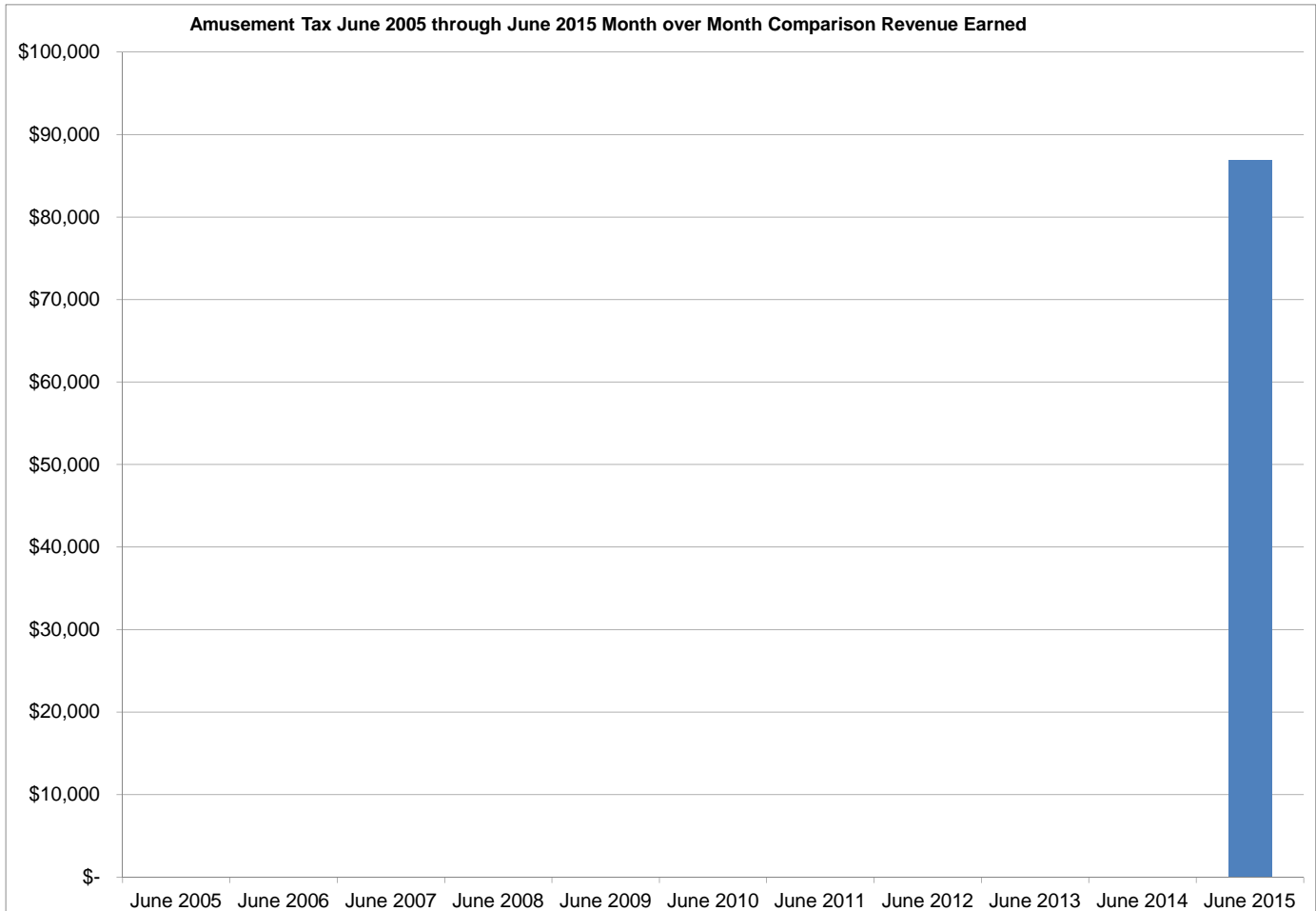
Month Received	Month Earned	Average Monthly Budget	Actual Earned	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
June 2015	May 2015	\$ 96,312	\$ 104,118	\$ 7,805	\$ 104,118	\$ 96,312	\$ 7,805	8.1%
July 2015	June 2015	\$ 94,149	\$ 97,283	\$ 3,134	\$ 201,400	\$ 190,461	\$ 10,939	5.7%
August 2015	July 2015	\$ 84,001						
September 2015	August 2015	\$ 85,483						
October 2015	September 2015	\$ 81,259						
November 2015	October 2015	\$ 79,597						
December 2015	November 2015	\$ 86,183						
January 2016	December 2015	\$ 112,948						
February 2016	January 2016	\$ 80,411						
March 2016	February 2016	\$ 70,360						
April 2016	March 2016	\$ 77,663						
May 2016	April 2016	\$ 87,474						
	Totals	\$ 1,035,840	\$ 201,400					



Fiscal Year 2016 City of Bloomington General Fund - Amusement Tax July 2015

Amusement Tax Comparison FY 2015 vs. FY 2016				
Two Months				
	FY 2016	FY 2015	% variance	\$ variance
Amusement Tax	\$ 206,532	\$ -	0.00%	\$ 206,532
Total:	\$ 206,532	\$ -		

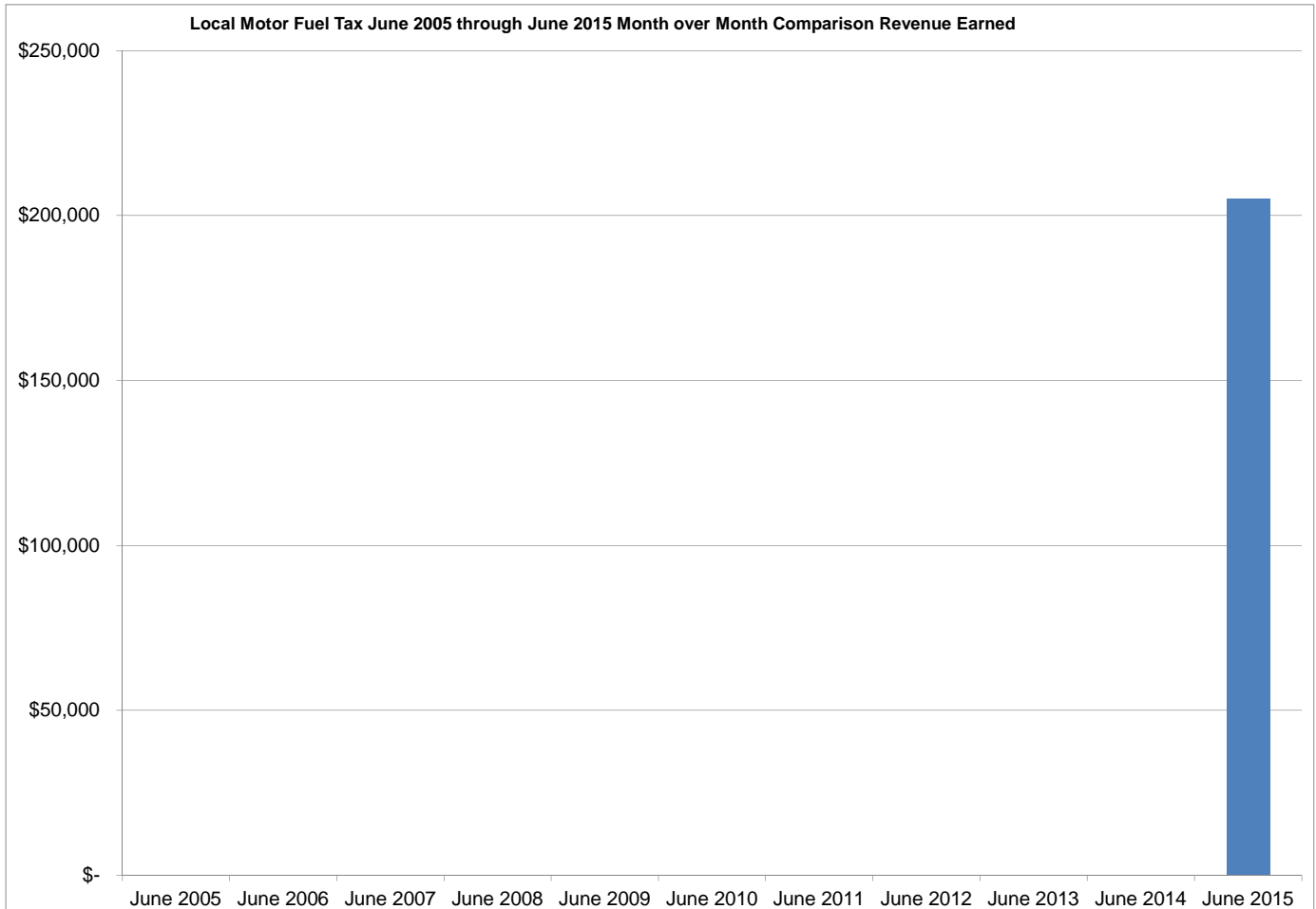
Month Received	Month Earned	Average Monthly Budget	Actual Earned	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
June 2015	May 2015	\$ 58,333	\$ 119,610	\$ 61,277	\$ 119,610	\$ 58,333	\$ 61,277	105.0%
July 2015	June 2015	\$ 58,333	\$ 86,921	\$ 28,588	\$ 206,532	\$ 116,667	\$ 89,865	77.0%
August 2015	July 2015	\$ 58,333						
September 2015	August 2015	\$ 58,333						
October 2015	September 2015	\$ 58,333						
November 2015	October 2015	\$ 58,333						
December 2015	November 2015	\$ 58,333						
January 2016	December 2015	\$ 58,333						
February 2016	January 2016	\$ 58,333						
March 2016	February 2016	\$ 58,333						
April 2016	March 2016	\$ 58,333						
May 2016	April 2016	\$ 58,333						
Totals		\$ 700,000	\$ 206,532					



Fiscal Year 2016 City of Bloomington General Fund - Local Motor Fuel July 2015

Local Motor Fuel Tax Comparison FY 2015 vs. FY 2016				
Two Months				
	FY 2016	FY 2015	% variance	\$ variance
Amusement Tax	\$ 412,307	\$ -	0.00%	\$ 412,307
Total:	\$ 412,307	\$ -		

Month Received	Month Earned	Average Monthly Budget	Actual Earned	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
June 2015	May 2015	\$ 200,000	\$ 207,200	\$ 7,200	\$ 207,200	\$ 200,000	\$ 7,200	3.6%
July 2015	June 2015	\$ 200,000	\$ 205,107	\$ 5,107	\$ 412,307	\$ 400,000	\$ 12,307	3.1%
August 2015	July 2015	\$ 200,000						
September 2015	August 2015	\$ 200,000						
October 2015	September 2015	\$ 200,000						
November 2015	October 2015	\$ 200,000						
December 2015	November 2015	\$ 200,000						
January 2016	December 2015	\$ 200,000						
February 2016	January 2016	\$ 200,000						
March 2016	February 2016	\$ 200,000						
April 2016	March 2016	\$ 200,000						
May 2016	April 2016	\$ 200,000						
Totals		\$ 2,400,000	\$ 412,307					

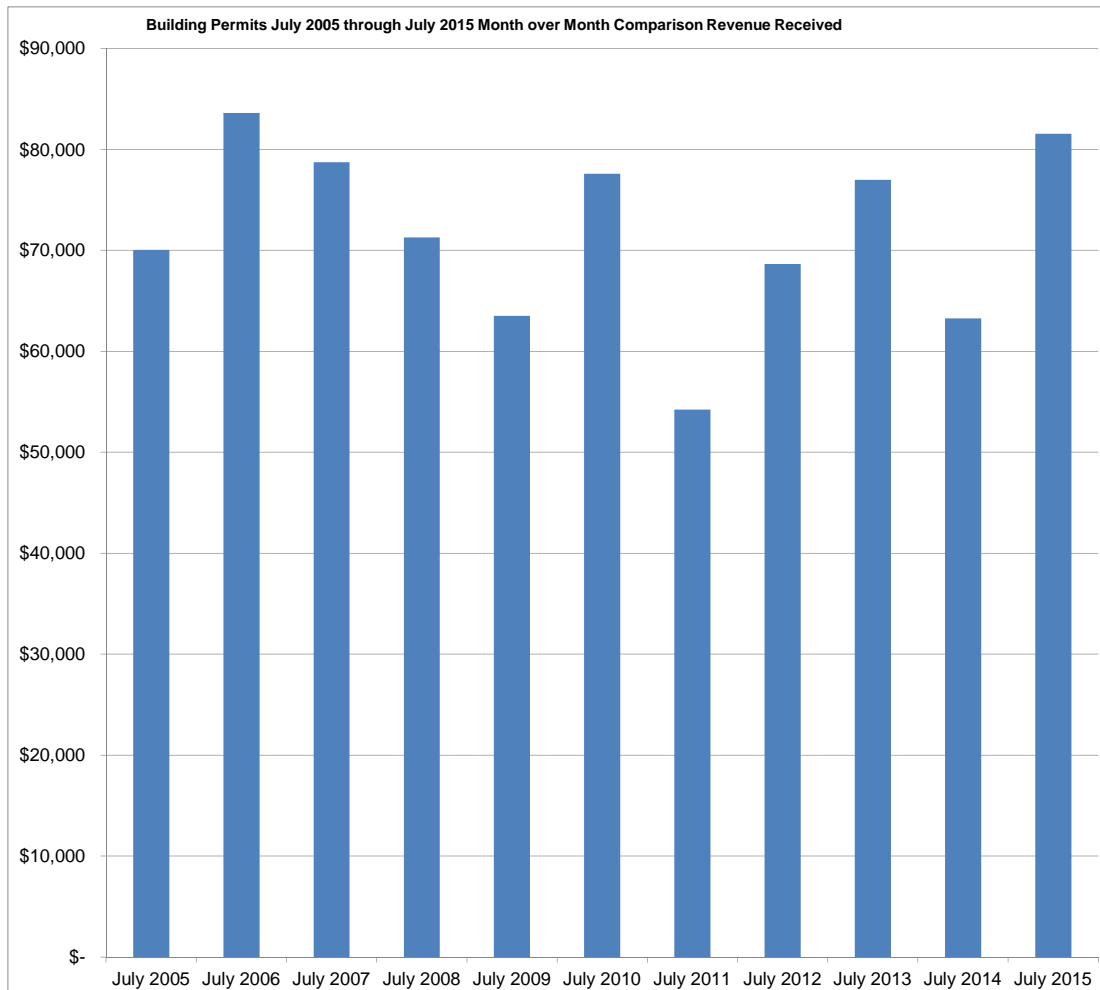


Fiscal Year 2016 City of Bloomington General Fund - Building Permits July 2015

Building Permits Comparison FY 2014 vs. FY 2015				
Three Months				
	FY 2016	FY 2015	% variance	\$ variance
Building Permits	\$ 281,989	\$ 193,547	45.70%	\$ 88,442
Total:	\$ 281,989	\$ 193,547		

Month Received	Average Monthly Budget	Actual Earned 1	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
May 2015	\$ 72,581	\$ 129,137	\$ 56,556	\$ 129,137	\$ 72,581	\$ 56,556	77.9%
June 2015	\$ 80,286	\$ 71,315	\$ (8,971)	\$ 200,452	\$ 152,867	\$ 47,585	31.1%
July 2015	\$ 73,288	\$ 81,537	\$ 8,249	\$ 281,989	\$ 226,155	\$ 55,834	24.7%
August 2015	\$ 75,762						
September 2015	\$ 62,402						
October 2015	\$ 70,829						
November 2015	\$ 53,977						
December 2015	\$ 46,692						
January 2016	\$ 44,457						
February 2016	\$ 43,704						
March 2016	\$ 57,627						
April 2016	\$ 72,396						
Totals	\$ 754,000	\$ 281,989					

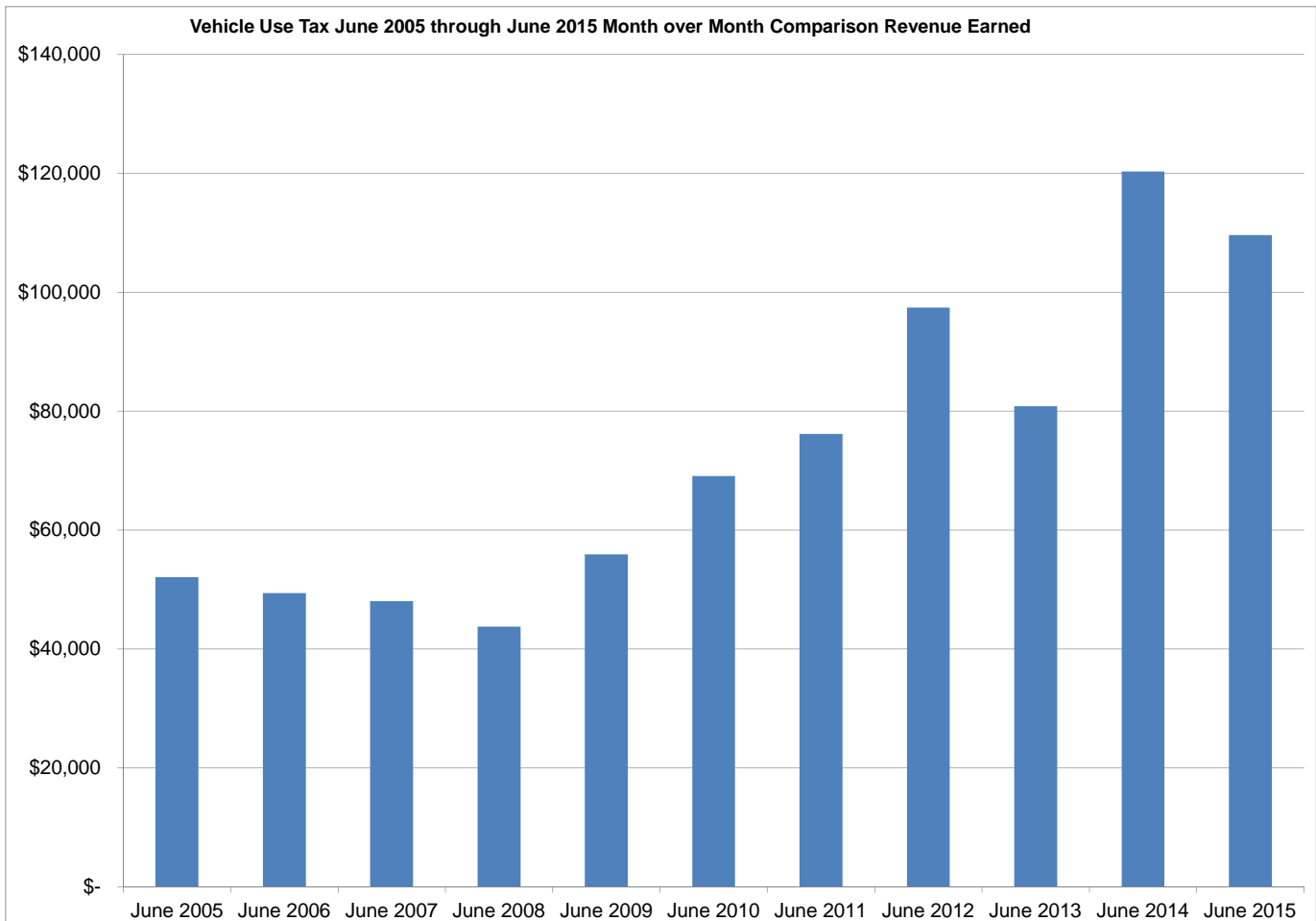
¹ - The City will make an accrual at the end of the fiscal period to account for uncollected revenue. Due to the economic nature of building and construction in addition to weather conditions this revenue can fluctuate greatly.



Fiscal Year 2016 City of Bloomington General Fund - Vehicle Use Tax July 2015

Vehicle Use Tax Comparison FY 2015 vs. FY 2016				
Two Months				
	FY 2016	FY 2015	% variance	\$ variance
Vehicle Use Tax	\$ 207,111	\$ 205,275	0.89%	\$ 1,836
Total:	\$ 207,111	\$ 205,275		

Month Received	Month Earned	Average Monthly Budget	Actual Earned	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
June 2015	May 2015	\$ 79,347	\$ 97,506	\$ 18,159	\$ 97,506	\$ 79,347	\$ 18,159	22.9%
July 2015	June 2015	\$ 84,789	\$ 109,605	\$ 24,817	\$ 207,111	\$ 164,136	\$ 42,975	26.2%
August 2015	July 2015	\$ 86,173						
September 2015	August 2015	\$ 80,194						
October 2015	September 2015	\$ 86,164						
November 2015	October 2015	\$ 92,485						
December 2015	November 2015	\$ 83,287						
January 2016	December 2015	\$ 76,549						
February 2016	January 2016	\$ 79,243						
March 2016	February 2016	\$ 76,284						
April 2016	March 2016	\$ 74,479						
May 2016	April 2016	\$ 79,416						
Totals		\$ 978,409	\$ 207,111					

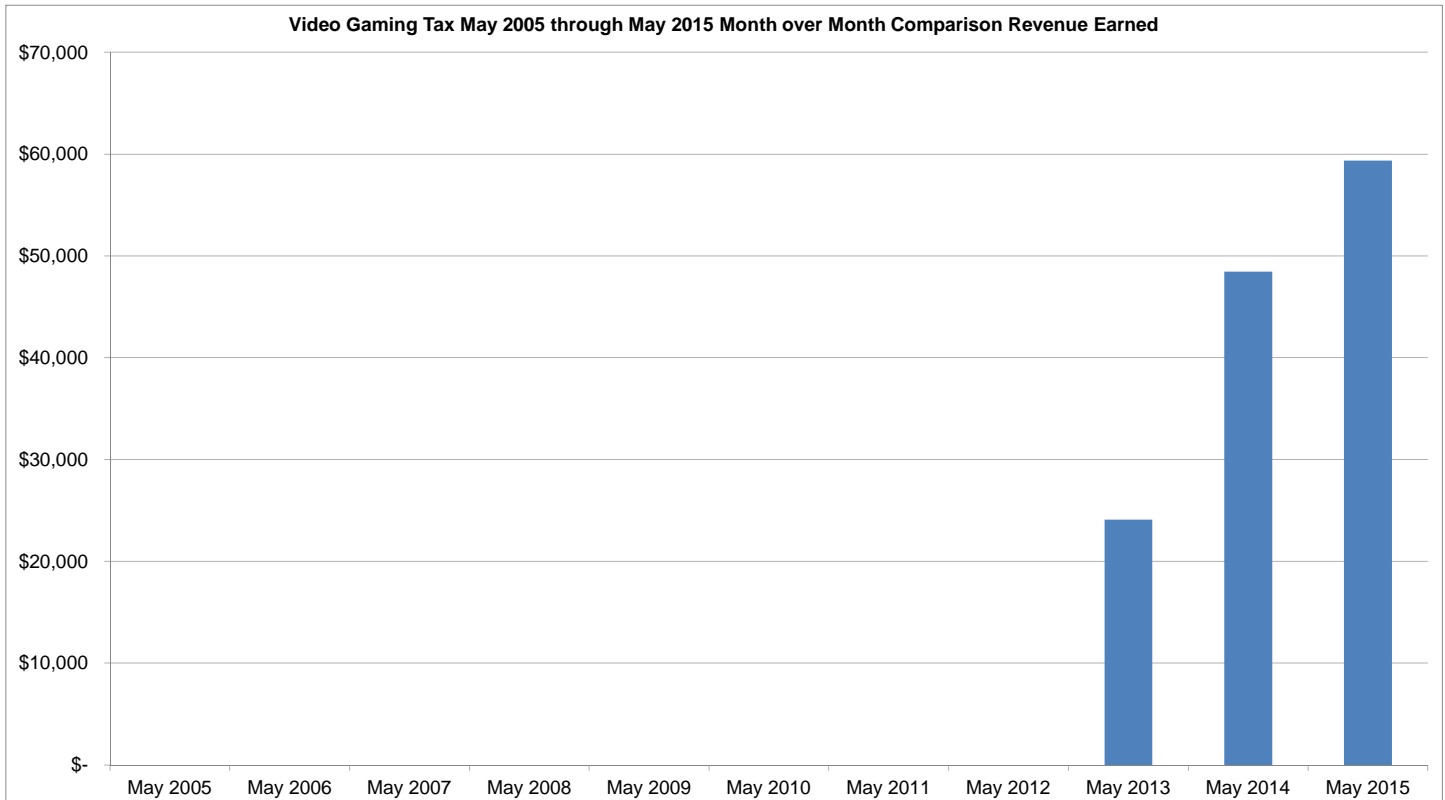


Fiscal Year 2016 City of Bloomington General Fund - Video Gaming July 2015

State withholding Video Gaming Revenues until a State Budget is Adopted

Video Gaming Tax Comparison FY 2015 vs. FY 2016				
One Month				
	FY 2016	FY 2015	% variance	\$ variance
Video Gaming Tax	\$ 59,344	\$ 48,447	22.49%	\$ 10,896
Total:	\$ 59,344	\$ 48,447		

Month Received	Month Earned	Consumer Spending	Average Monthly Budget	Actual Earned	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
July 2015	June 2015	May 2015	\$ 35,651	\$ 59,344	\$ 23,693	\$ 59,344	\$ 35,651	\$ 23,693	66.5%
August 2015	July 2015	June 2015	\$ 34,974						
September 2015	August 2015	July 2015	\$ 35,608						
October 2015	September 2015	August 2015	\$ 37,338						
November 2015	October 2015	September 2015	\$ 36,749						
December 2015	November 2015	October 2015	\$ 42,816						
January 2016	December 2015	November 2015	\$ 41,894						
February 2016	January 2016	December 2015	\$ 44,007						
March 2016	February 2016	January 2016	\$ 43,064						
April 2016	March 2016	February 2016	\$ 47,056						
May 2016	April 2016	March 2016	\$ 52,509						
June 2016	May 2016	April 2016	\$ 53,235						
		Totals	\$ 504,900	\$ 59,344					



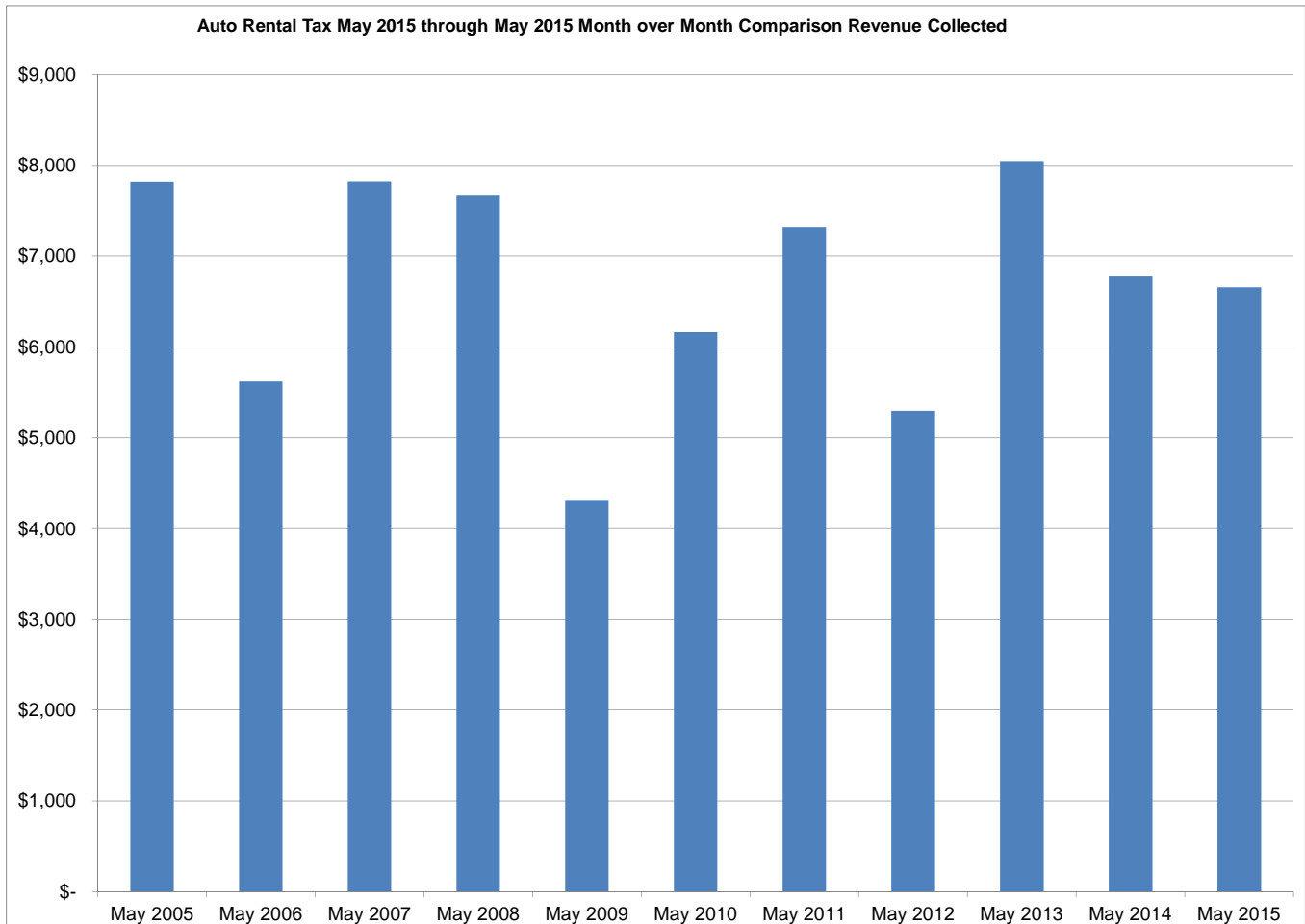
¹ - Video Gaming Tax began in November of 2012.

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

Fiscal Year 2016 City of Bloomington General Fund - Auto Rental July 2015

Auto Rental Tax Comparison FY 2015 vs. FY 2016				
One Month				
	FY 2016	FY 2015	% variance	\$ variance
Auto Rental Tax	\$ 6,659	\$ 6,778	-1.75%	\$ (118)
Total:	\$ 6,659	\$ 6,778		

Month Received	Month Earned	Consumer Spending	Average Monthly Budget	Actual Earned	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
July 2015	May 2015	April 2015	\$ 7,184	\$ 6,659	\$ (525)	\$ 6,659	\$ 7,184	\$ (525)	-7.3%
August 2015	June 2015	May 2015	\$ 7,509						
September 2015	July 2015	June 2015	\$ 7,690						
October 2015	August 2015	July 2015	\$ 8,352						
November 2015	September 2015	August 2015	\$ 7,747						
December 2015	October 2015	September 2014	\$ 8,406						
January 2016	November 2015	October 2015	\$ 8,152						
February 2016	December 2015	November 2015	\$ 7,276						
March 2016	January 2016	December 2015	\$ 6,972						
April 2016	February 2016	January 2016	\$ 5,976						
May 2016	March 2016	February 2016	\$ 6,108						
June 2016	April 2016	March 2016	\$ 7,527						
	Totals		\$ 88,900	\$ 6,659					



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

CITY OF BLOOMINGTON INVESTMENT ACCOUNTS LIST
As Of 07/31/2015

Munis Object	Receipt/ Confirm #	Investment Type	Invested In	Broker/Investment Agent	Rate	Balance As Of 07/31/2015	Maturity Date
10001 & 10002		General Checking	Busey	Busey		\$ 4,772,921.84	N/A
10010		BCPA Cap Campaign Depository	Busey	Busey		\$ 467,187.55	N/A
10012		JM Scott Checking	Busey	Busey		\$ 7,566.65	N/A
10022		Community Develop Checking	Busey	Busey		\$ 25,476.75	N/A
10023		IHDA-SFOOR Checking	Busey	Busey		\$ 38,465.84	N/A
10032		Library Checking	Busey	Busey		\$ 310,173.42	N/A
10042		Rehabilitation Checking	Busey	Busey		\$ 486.14	N/A
10052		Motor Fuel Tax Checking	Busey	Busey		\$ 817,927.88	N/A
10060		2013 Bonds	Busey	Busey		\$ 504,242.13	N/A
Operating Accounts						\$ 6,944,448.20	
10003		Water Lockbox	Commerce	Commerce		\$ 293,939.36	N/A
10009		Ambulance Lockbox	JP Morgan	Accumed		\$ 53,464.20	N/A
Lockbox Operating Accounts						\$ 347,403.56	
10011		BCPA Community Foundation	Commerce Trust - Money Markets	Community Foundation		\$ 498,088.07	N/A
10070		Casualty Insurance TPA	JP Morgan	ASC		\$ 161,895.75	N/A
10130		Capital Lease Trust	Commerce	Commerce		\$ 4,355,558.13	N/A
Third Party Accounts						\$ 5,015,541.95	
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	108037181	Certificate of Deposit	MBANK Manistique MI	Commerce Bank	0.300%	\$ 125,000.00	10/13/15
10110	108037175	Certificate of Deposit	Independence BK	Commerce Bank	0.250%	\$ 125,000.00	10/15/15
10110	108036037	Certificate of Deposit	Safra National Bank	Commerce Bank	0.400%	\$ 125,000.00	10/30/15
10110	108036951	Certificate of Deposit	Access Natl BK Reston	Commerce Bank	0.250%	\$ 150,000.00	11/09/15
10110	108036950	Certificate of Deposit	Wex Bank	Commerce Bank	0.250%	\$ 125,000.00	11/16/15
10110	108037295	Certificate of Deposit	Apple Bank of Savings	Commerce Bank	0.350%	\$ 168,000.00	02/01/16
10110	108036686	Certificate of Deposit	First Merit Bank (Ohio)	Commerce Bank	0.500%	\$ 125,000.00	02/12/16
10110	10836952	Certificate of Deposit	Enterprise Bank & Trust	Commerce Bank	0.350%	\$ 125,000.00	02/16/16
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	108037294	Certificate of Deposit	Beal Bank USA	Commerce Bank	0.350%	\$ 125,000.00	04/20/16
10110	108036779	Certificate of Deposit	Discover Bank	Commerce Bank	0.600%	\$ 125,000.00	09/12/16
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	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						\$ 2,876,000.00	
10101		General Money Market	US Bank	Illinois Funds	0.043%	\$ 7,902,566.44	N/A
10102		Motor Fuel Tax Money Market	US Bank	Illinois Funds	0.043%	\$ 7,553,440.71	N/A
10103		Library Money Market	US Bank	Illinois Funds	0.043%	\$ 3,027,955.92	N/A
10104		JM Scott Money Market	US Bank	Illinois Funds	0.043%	\$ 401,982.56	N/A
10107		Library Capital Reserve Money Market	US Bank	Illinois Funds	0.043%	\$ 2,128,573.11	N/A
10116		Library Fixed Asset Money Market	US Bank	Illinois Funds	0.043%	\$ 775,412.80	N/A
10110		Repurchase Agreement	Commerce Bank	Commerce Bank		\$ 167,000.00	N/A
10135		Morton Community Bank	Morton Community Bank	Morton Community Bank	0.320%	\$ 26,169,089.59	N/A
10132		1-3 Year Fund Portfolio		IMET-Illinois Metropolitan Investment Fund Value		\$ 167,409.78	N/A
10132		Convenience Fund Portfolio		IMET-Illinois Metropolitan Investment Fund	0.260%	\$ 7,612,733.09	N/A
Local Government Investment Pools						\$ 55,906,164.00	
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	\$ 146,124.42	N/A
Mutual Funds						\$ 146,124.42	
10110	108034861	Federal Home Loan Bank	Federal Home Loan Bank	Commerce Bank	0.500%	\$ 500,000.00	06/27/16
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
10110	108037051	Federal Home Loan Bank	Freddie Mac	Commerce Bank	0.800%	\$ 999,122.31	06/19/17
10110	108037169	Fannie Mae	Fannie Mae	Commerce Bank	1.010%	\$ 500,000.00	02/14/18
10190		Fed Natl Mort Assn Portfolio		The National Bank of Indianapolis	Market Value	\$ 17,087.12	06/01/37
Federal Agencies						\$ 3,266,509.56	
Total Investments						\$ 80,248,118.67	

UNADJUSTED NON-DEPARTMENTAL REVENUE THROUGH JULY 31, 2015

	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	793,382	793,381.91	.00	.00	793,381.91	.0%
50010 Sales Tax	13,399,257	13,399,257.22	3,407,488.44	1,166,988.84	9,991,768.78	25.4%
50014 Home Rule Sales Tax	11,748,126	11,748,126.35	2,782,316.03	984,189.27	8,965,810.32	23.7%
50016 Local Use Tax from State	1,486,234	1,486,234.00	422,529.39	141,550.45	1,063,704.61	28.4%
50018 Auto Rental Tax	88,900	88,900.00	19,259.43	6,659.30	69,640.57	21.7%
50020 Local Motor Fuel Tax	2,400,000	2,400,000.00	620,629.81	205,107.46	1,779,370.19	25.9%
50030 Food & Beverage Tax	4,328,539	4,328,539.00	1,144,554.91	368,828.13	3,183,984.09	26.4%
50032 Package Liquor Tax	1,035,840	1,035,840.00	292,103.47	97,282.56	743,736.53	28.2%
50034 Hotel / Motel Tax	1,649,945	1,649,945.00	454,836.73	157,980.14	1,195,108.27	27.6%
50036 Vehicle Use Tax	978,409	978,409.00	305,937.27	109,605.32	672,471.73	31.3%
50038 Franchise Taxes	2,190,809	2,190,809.00	299,931.55	132,875.29	1,890,877.45	13.7%
50039 Amusement Tax	700,000	700,000.00	290,884.50	86,921.44	409,115.50	41.6%
50070 Video Gaming Tax	504,900	504,900.00	123,557.94	.00	381,342.06	24.5%
50101 Property Taxes -- Corporat	1,287,233	1,287,233.00	663,617.80	.00	623,615.20	51.6%
50102 Property Taxes -- Fire	1,183,228	1,183,228.00	610,032.94	.00	573,195.06	51.6%
50103 Property Taxes -- Police	1,354,421	1,354,421.00	698,342.67	.00	656,078.33	51.6%
50104 Property Taxes -- Parks	1,001,415	1,001,415.00	516,257.00	.00	485,158.00	51.6%
50105 Property Taxes -- IMRF	2,502,907	2,502,907.00	1,290,405.28	.00	1,212,501.72	51.6%
50106 Property Taxes -- FICA	1,459,009	1,459,009.00	752,214.20	.00	706,794.80	51.6%
50310 Utility Tax -- Natural Gas	814,346	814,346.35	171,746.50	41,610.85	642,599.85	21.1%
50330 Utility Tax -- Electric	2,642,472	2,642,472.00	666,076.75	295,317.49	1,976,395.25	25.2%
50340 Utility Tax -- Telecommuni	3,036,345	3,036,344.54	693,894.59	229,546.24	2,342,449.95	22.9%
50350 Utility Tax -- Water	570,000	570,000.00	126,918.02	45,751.12	443,081.98	22.3%
51010 Liquor Licenses	285,000	285,000.00	46,554.10	-301.60	238,445.90	16.3%
51020 Amusement Machine Licenses	17,000	17,000.00	2,055.00	.00	14,945.00	12.1%
51030 Operators Licenses	4,300	4,300.00	1,075.00	.00	3,225.00	25.0%
51040 Music Machine Licenses	1,000	1,000.00	225.00	.00	775.00	22.5%
51050 Public Dancing Licenses	3,000	3,000.00	400.00	.00	2,600.00	13.3%
51060 Bowling and Pool Licenses	2,500	2,500.00	158.00	.00	2,342.00	6.3%
51070 Tobacco Licenses	2,000	2,000.00	12.50	-25.00	1,987.50	.6%
51080 Rooming House Licenses	2,000	2,000.00	.00	.00	2,000.00	.0%
51090 Theater Licenses	2,000	2,000.00	.00	.00	2,000.00	.0%
51110 Nursery School Licenses	1,000	1,000.00	.00	.00	1,000.00	.0%
51120 Auctioneer Licenses	200	200.00	-50.00	-50.00	250.00	-25.0%
51130 Taxi Licenses	6,000	6,000.00	1,138.50	93.50	4,861.50	19.0%
51140 Mobile Home Park Licenses	11,000	11,000.00	.00	.00	11,000.00	.0%
51510 Plumbing Contractor Licens	7,000	7,000.00	225.00	225.00	6,775.00	3.2%



UNADJUSTED NON-DEPARTMENTAL REVENUE THROUGH JULY 31, 2015

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
51520 Electrical Contractor Lice	7,000	7,000.00	600.00	150.00	6,400.00	8.6%
51530 HVAC Contractor Licenses	7,000	7,000.00	825.00	150.00	6,175.00	11.8%
51990 Other Licenses	5,400	5,400.00	99.98	-754.09	5,300.02	1.9%
53010 Income Tax	7,584,390	7,584,390.00	2,609,547.14	1,373,278.88	4,974,842.86	34.4%
53020 Replacement Tax	1,612,249	1,612,249.13	542,486.18	137,393.63	1,069,762.95	33.6%
54620 Annexation Fees	50,000	50,000.00	11,466.50	3,017.50	38,533.50	22.9%
54670 Liquor Application Fees	5,200	5,200.00	1,200.00	800.00	4,000.00	23.1%
55020 Non-Moving Violations	3,300	3,300.00	75.00	37.50	3,225.00	2.3%
55030 Ordinance Violations	220,000	220,000.00	38,374.93	7,349.18	181,625.07	17.4%
55040 Associate Court Fines	300,000	300,000.00	75,176.77	26,671.72	224,823.23	25.1%
55050 Liquor Fines and Penalties	10,000	10,000.00	4,083.00	1,283.00	5,917.00	40.8%
55990 Other Penalties	6,000	6,000.00	3,148.98	1,096.93	2,851.02	52.5%
56010 Interest on Investments	60,000	60,000.00	15,448.87	4,082.89	44,551.13	25.7%
56030 Interest from Loans	0	.00	7,202.47	2,346.44	-7,202.47	100.0%
56110 Unrealized Gain/Loss Sale	0	.00	124.25	.00	-124.25	100.0%
57005 Electrical Agregati Civil	150,000	150,000.00	30,120.48	51,756.46	119,879.52	20.1%
57412 PCard Rebate	9,600	9,600.00	2,148.72	731.06	7,451.28	22.4%
57990 Other Miscellaneous Revenu	28,835	28,835.00	36,871.40	137.43	-8,036.40	127.9%
TOTAL Non Departmental	67,558,692	67,558,691.50	19,784,327.99	5,679,684.33	47,774,363.51	29.3%



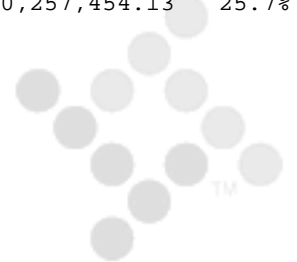
UNADJUSTED GENERAL FUND REVENUE THROUGH JULY 31, 2015

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL					
1001 General Fund											
10010010 Non Departmental	67,558,692	67,558,691.50	19,784,327.99	5,679,684.33	47,774,363.51	29.3%					
10011310 City Clerk	6,751	6,751.00	2,803.40	470.10	3,947.60	41.5%					
10011410 Human Resources	24,250	24,250.00	615.00	525.00	23,635.00	2.5%					
10011510 Finance	9,382	9,382.00	1,091.82	781.82	8,290.18	11.6%					
10011610 Information Services	140,000	140,000.00	34,541.43	11,139.41	105,458.57	24.7%					
10011710 Legal	10,700	10,700.00	4,522.53	1,434.00	6,177.47	42.3%					
10014105 Parks Administration	85,430	85,430.00	24,163.57	10,503.57	61,266.43	28.3%					
10014110 Parks Maintenance	105,000	105,000.00	6,273.79	1,575.72	98,726.21	6.0%					
10014112 Recreation	352,030	352,029.80	197,935.99	22,498.19	154,093.81	56.2%					
10014120 Aquatics	120,720	120,720.00	121,995.20	24,424.55	-1,275.20	101.1%					
10014125 BCPA	3,063,595	3,063,595.00	642,278.72	193,280.78	2,421,316.28	21.0%					
10014130 BCPA Capital Campaign	0	.00	10.60	3.57	-10.60	100.0%					
10014136 Miller Park Zoo	735,350	735,350.00	302,627.16	95,006.79	432,722.84	41.2%					
10014160 Pepsi Ice Center	987,950	987,950.00	194,856.33	44,291.88	793,093.67	19.7%					
10014170 SOAR	288,794	288,794.00	47,478.01	12,429.67	241,315.99	16.4%					
10015110 Police Administration	1,146,395	1,166,395.00	176,118.14	43,517.33	990,276.86	15.1%					
10015111 Police Pension	4,013,000	4,013,000.00	2,071,411.90	5,000.00	1,941,588.10	51.6%					
10015210 Fire	4,748,202	4,748,202.12	1,354,020.49	397,765.08	3,394,181.63	28.5%					
10015211 Fire Pension	4,201,000	4,201,000.00	2,168,331.15	5,000.00	2,032,668.85	51.6%					
10015410 PACE	996,700	996,700.00	345,590.67	103,738.06	651,109.33	34.7%					
10015420 PACE Planning	3,600	3,600.00	.00	.00	3,600.00	.0%					
10015430 PACE Code Enforcement	214,727	214,727.00	19,498.23	4,871.21	195,228.77	9.1%					
10015480 PACE Facilities Maintenance	0	.00	2,375.00	.00	-2,375.00	100.0%					
10015490 Parking Operations	463,800	463,800.00	88,240.05	27,807.88	375,559.95	19.0%					
10016120 Street Maintenance	504,708	504,707.87	50,401.00	34,267.33	454,306.87	10.0%					
10016124 Snow & Ice Removal	10,300	10,300.00	.00	.00	10,300.00	.0%					
10016210 Engineering Administration	218,014	218,013.88	15,937.10	4,664.20	202,076.78	7.3%					
10016310 Fleet Management	2,786,243	2,786,242.70	544,103.43	193,669.75	2,242,139.27	19.5%					
10019160 Sister City	28,201	28,201.00	17,725.26	1,008.42	10,475.74	62.9%					
10019170 Economic Development	100,000	100,000.00	526.59	343.87	99,473.41	1,630,247	1,630,246.71	430,141.41	131,136.47	1,200,105.30	26.4%
TOTAL General Fund	94,553,780	94,573,779.58	28,649,941.96	7,050,838.98	65,923,837.62	30.3%					



UNADJUSTED GENERAL FUND EXPENDITURES THROUGH JULY 31, 2015

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1001 General Fund							
10010010 Non Departmental	757,700	757,700.00	41,840.54	39,526.89	.00	715,859.46	5.5%
10011110 Administration	1,256,932	1,256,932.32	205,863.48	68,718.53	.00	1,051,068.84	16.4%
10011310 City Clerk	375,518	375,517.86	69,596.42	24,623.65	.00	305,921.44	18.5%
10011410 Human Resources	1,314,508	1,314,507.77	234,158.96	91,666.24	.00	1,080,348.81	17.8%
10011510 Finance	1,491,354	1,491,353.88	297,021.71	100,258.31	165,732.90	1,028,599.27	31.0%
10011610 Information Services	2,669,561	2,669,560.50	629,602.65	305,317.91	7,500.91	2,032,456.94	23.9%
10011710 Legal	1,209,793	1,209,793.11	184,809.17	44,194.05	.00	1,024,983.94	15.3%
10014105 Parks Administration	527,623	527,622.90	118,922.60	39,373.17	.00	408,700.30	22.5%
10014110 Parks Maintenance	3,929,530	3,929,529.96	982,840.87	366,918.07	9,800.00	2,936,889.09	25.3%
10014112 Recreation	1,149,685	1,149,685.11	281,818.29	123,110.03	30,376.00	837,490.82	27.2%
10014120 Aquatics	312,999	312,999.11	134,726.38	74,338.49	.00	178,272.73	43.0%
10014125 BCPA	3,561,468	3,561,468.06	670,600.60	202,288.52	57,749.00	2,833,118.46	20.5%
10014136 Miller Park Zoo	1,391,174	1,391,173.72	319,591.18	117,588.69	.00	1,071,582.54	23.0%
10014160 Pepsi Ice Center	939,007	939,006.71	154,956.31	49,951.74	22,306.34	761,744.06	18.9%
10014170 SOAR	313,794	313,793.80	64,691.75	24,430.63	.00	249,102.05	20.6%
10015110 Police Administration	18,091,604	18,111,603.53	3,898,353.49	1,233,443.08	93,368.30	14,119,881.74	22.0%
10015111 Police Pension	4,687,000	4,687,000.00	2,066,411.90	.00	.00	2,620,588.10	44.1%
10015118 Police Communication Cente	1,894,135	1,894,135.01	473,105.84	181,103.30	56,345.00	1,364,684.17	28.0%
10015210 Fire	18,477,071	18,477,070.78	4,073,975.48	1,380,991.80	.00	14,403,095.30	22.0%
10015211 Fire Pension	4,413,000	4,413,000.00	2,163,331.15	.00	.00	2,249,668.85	49.0%
10015410 PACE	1,219,338	1,219,337.69	212,141.68	74,271.76	.00	1,007,196.01	17.4%
10015420 PACE Planning	340,922	340,921.54	52,937.81	34,750.98	.00	287,983.73	15.5%
10015430 PACE Code Enforcement	1,133,238	1,133,237.83	215,743.14	69,574.13	58,119.00	859,375.69	24.2%
10015480 PACE Facilities Maintenanc	833,582	833,635.49	123,311.86	41,987.71	30,420.76	679,902.87	18.4%
10015485 PACE Gov Center Bldg Maint	811,833	811,833.00	191,328.50	.00	.00	620,504.50	23.6%
10015490 Parking Operations	737,681	737,680.53	183,266.94	63,802.63	.00	554,413.59	24.8%
10016110 Public Works Administratio	512,991	512,990.89	93,774.22	33,801.80	62,718.50	356,498.17	30.5%
10016120 Street Maintenance	3,552,875	3,552,875.24	847,918.97	325,128.30	77,820.75	2,627,135.52	26.1%
10016124 Snow & Ice Removal	1,186,599	1,186,598.81	41,305.26	14,796.42	.00	1,145,293.55	3.5%
10016210 Engineering Administration	2,620,160	2,620,160.16	572,851.48	176,672.37	12,606.00	2,034,702.68	22.3%
10016310 Fleet Management	3,557,188	3,557,188.28	547,232.19	201,224.82	1,481,634.41	1,528,321.68	57.0%
10019110 Contingency	50,000	50,000.00	.00	.00	.00	50,000.00	.0%
10019160 Sister City	28,201	28,201.00	-5,997.31	-3,791.84	.00	34,198.31	-21.3%
10019170 Economic Development	2,324,802	2,324,801.74	289,868.17	82,308.21	.00	2,034,933.57	12.5%
10019180 General Fund Transfers	6,302,867	6,302,866.51	1,575,716.67	525,238.89	.00	4,727,149.84	25.0%
10019190 Public Transportation	578,050	578,050.00	142,262.49	94,841.66	.00	435,787.51	24.6%
TOTAL General Fund	94,553,780	94,573,832.84	22,149,880.84	6,202,450.94	2,166,497.87	70,257,454.13	25.7%



UNADJUSTED NON-GENERAL FUND REVENUE THROUGH JULY 31, 2015

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
2030 Motor Fuel Tax Fund	1,800,500	1,800,500.00	454,711.63	108,868.65	1,345,788.37	25.3%
2070 Board of Elections	512,356	512,356.00	263,380.41	149.26	248,975.59	51.4%
2090 Drug Enforcement Fund	149,480	149,480.00	62,845.69	4,823.71	86,634.31	42.0%
2240 Community Development Bloc	903,494	1,115,281.00	186,418.28	110,397.29	928,862.72	16.7%
2250 IHDA Grant Funds	0	.00	.61	.29	-.61	100.0%
2310 Library Maintenance & Oper	5,292,910	5,292,910.00	2,824,258.50	161,870.19	2,468,651.50	53.4%
2320 Library Fixed Asset Replac	156,804	156,804.00	204,164.70	10,028.46	-47,360.70	130.2%
2410 Park Dedication Fund	13,210	13,210.00	747.96	156.00	12,462.04	5.7%
3010 General Bond & Interest Fu	4,788,010	4,788,009.75	1,780,525.79	221,570.65	3,007,483.96	37.2%
3060 2004 Coliseum Bond Redemp	975,980	975,980.36	244,349.10	81,209.76	731,631.26	25.0%
3062 2004 Multi-Proj Bond Redem	918,407	918,406.60	267,735.02	122,387.33	650,671.58	29.2%
4010 Capital Improvements Fund	3,009,008	3,009,008.00	637,170.56	200,871.53	2,371,837.44	21.2%
4011 Capital Lease	6,120,492	6,120,492.00	3,581,227.57	257.80	2,539,264.43	58.5%
5010 Water	16,643,250	16,643,250.00	3,868,888.02	1,401,739.07	12,774,361.98	23.2%
5110 Sewer	5,434,614	5,434,614.39	1,326,232.37	519,177.07	4,108,382.02	24.4%
5310 Storm Water	3,025,038	3,025,038.39	727,166.27	258,757.52	2,297,872.12	24.0%
5440 Solid Waste	7,513,093	7,513,093.30	1,865,920.94	663,311.35	5,647,172.36	24.8%
5560 Abraham Lincoln Parking Fa	493,023	493,022.61	84,774.31	33,729.87	408,248.30	17.2%
5640 Golf	2,732,780	2,732,780.00	979,650.70	347,076.84	1,753,129.30	35.8%
5710 City Coliseum Operating Fu	1,223,601	1,223,601.17	305,640.66	101,856.34	917,960.51	25.0%
6015 Casualty Insurance	3,762,195	3,762,195.00	963,412.63	320,980.50	2,798,782.37	25.6%
6020 Employee Insurance & Benef	10,298,294	10,298,294.00	2,519,116.24	852,636.85	7,779,177.76	24.5%
6028 Retiree Healthcare Fund	1,653,225	1,653,225.00	377,737.66	129,327.14	1,275,487.34	22.8%
7210 J M Scott Health Care	501,000	501,000.00	7,419.19	160,530.42	493,580.81	1.5%
GRAND TOTAL	77,920,765	78,132,551.57	23,533,494.81	5,811,713.89	54,599,056.76	30.1%



UNADJUSTED NON-GENERAL FUND EXPENDITURES THROUGH JULY 31, 2015

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
2030 Motor Fuel Tax Fund	5,090,000	5,090,000.00	.00	.00	.00	5,090,000.00	.0%
2070 Board of Elections	519,710	519,710.00	33,690.00	18,900.70	.00	486,020.00	6.5%
2090 Drug Enforcement Fund	234,800	234,800.00	2,245.00	1,945.00	.00	232,555.00	1.0%
2240 Community Development Bloc	913,491	1,125,278.00	185,424.84	134,829.84	232,000.00	707,853.16	37.1%
2310 Library Maintenance & Oper	5,292,910	5,292,910.00	1,351,866.18	383,436.93	.00	3,941,043.82	25.5%
2320 Library Fixed Asset Replac	72,721	72,721.00	.00	.00	.00	72,721.00	.0%
2410 Park Dedication Fund	325,000	325,000.00	.00	.00	.00	325,000.00	.0%
3010 General Bond & Interest Fu	6,280,902	6,280,902.33	2,381,211.16	.00	.00	3,899,691.17	37.9%
3060 2004 Coliseum Bond Redemp	1,871,918	1,871,917.50	1,462,871.25	.00	.00	409,046.25	78.1%
3062 2004 Multi-Proj Bond Redem	1,154,000	1,154,000.00	819,179.90	1,082.63	.00	334,820.10	71.0%
4010 Capital Improvements Fund	2,988,700	2,988,700.00	626,607.40	626,607.40	1,698,392.60	663,700.00	77.8%
4011 Capital Lease	6,119,874	6,119,874.00	.00	.00	1,677,732.35	4,442,141.65	27.4%
5010 Water	22,964,954	22,964,972.88	2,763,409.74	1,038,207.55	1,528,131.47	18,673,431.67	18.7%
5110 Sewer	6,023,805	6,023,805.34	900,048.88	176,521.56	7,494.65	5,116,261.81	15.1%
5310 Storm Water	2,790,996	2,790,996.28	355,879.87	139,578.34	6,445.35	2,428,671.06	13.0%
5440 Solid Waste	8,454,129	8,454,128.57	1,612,423.37	557,413.88	1,379,867.98	5,461,837.22	35.4%
5560 Abraham Lincoln Parking Fa	420,776	420,775.61	25,963.96	9,752.18	.00	394,811.65	6.2%
5640 Golf	2,722,904	2,722,904.18	809,672.58	410,604.13	67,052.44	1,846,179.16	32.2%
5710 City Coliseum Operating Fu	1,223,601	1,223,601.17	257,344.73	81,194.74	32,000.00	934,256.44	23.6%
6015 Casualty Insurance	3,856,730	3,856,730.12	1,545,384.16	208,269.20	5,000.00	2,306,345.96	40.2%
6020 Employee Insurance & Benef	10,372,642	10,372,642.00	2,384,107.54	692,499.24	9,000.00	7,979,534.46	23.1%
6028 Retiree Healthcare Fund	1,653,055	1,653,055.00	183,966.15	45,564.92	.00	1,469,088.85	11.1%
7210 J M Scott Health Care	401,072	401,072.00	29,307.86	10,714.30	.00	371,764.14	7.3%
GRAND TOTAL	91,748,690	91,960,495.98	17,730,604.57	4,537,122.54	6,643,116.84	67,586,774.57	26.5%



Local Tax Collection Report for July 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 July these filers owed the City a total of \$3,004, broken out as follows:

1. Food & Beverage - \$1,501
2. Packaged Liquor - \$11
3. Hotel/Motel - \$913
4. Motor Fuel Tax – \$579
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 July. (A complete listing of June non-filers and their estimated delinquent tax payments are included on the next page).

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 - \$46,447 or 6.35% of a total estimated amount due (\$731,370).
2. Packaged Liquor – \$304 or .15% of total estimated amount due (\$201,400).
3. Hotel/Motel - \$344,125 or 104.29% of total estimated amount due (\$330,044).
4. Motor Fuel Tax – \$872 or .21% of total estimated amount due (\$412,307).
5. Amusement Tax – \$1,834 or .89% of total estimated amount due (\$206,532.).

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 approved. The City's Legal Department is determining viability of the collection of amounts due from Econolodge.

Aging Report for Delinquent Local Taxes

As of JULY 2015

Non-Filers DBA:	Type of Tax Owed	Days Delinquent	First Letter	Final Letter	Legal	Estimated Tax Owed ¹
CASTLE PRODUCTIONS	AMT	30	X			\$1,834.29
TAILWIND	FB	30	X			\$564.92
BLOOM BAWARCHI	FB	30	X			\$364.96
CONVENIENT FOOD MART	FB	30	X			\$8.79
CONVENIENT FOOD MART	PL	30	X			\$304.45
TWO K'S DINER	FB	30	X			\$158.40
KEPS	FB	30	X			\$740.58
LONGHORN SMOKEHOUSE	FB	30	X			\$821.15
SKATE N PLACE	FB	30	X			\$86.15
KINGS TABLE	FB	60	X	X		\$423.56
A. RENEE	FB	60	X	X		\$477.12
GRAND CAFÉ	FB	60	X	X		\$2,363.56
SUPER 8 MOTEL	HM	60	X	X		\$1,209.77
BLOOM MART	FB	60	X	X		\$4.48
BLOOM MART	MFT	60	X	X		\$872.16
DRIFTERS	FB	60	X	X		\$2,568.70
SHANNONS	FB	90	X	X	X	\$2,748.36
LONGHORN SMOKEHOUSE	FB	90	X	X	X	\$454.22
BIG DADDY DAWGS	FB	90	X	X	X	\$364.19
RASOI	FB	90	X	X	X	\$621.00
KELLYS	FB	90	X	X	X	\$540.46
CAFÉ ITALIA	FB	90	X	X	X	\$3,658.86
RANGOLI	FB	90	X	X	X	\$4,700.56
BAYMONT	HM	90	X	X	X	\$13,521.18
GREAT STEAK & POTATOE	FB	>120	X	X	X	\$3,677.94
FIRESIDE PIZZA	FB	>120	X	X	X	\$4,475.66
STOLFA'S	FB	>120	X	X	X	\$5,637.19 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	\$1,375.15
PTS BBQ	FB	>120	X	X	X	\$461.58 Settlement plan approved
TWO BLOKES AND A BUS	FB	>120	X	X	X	\$206.14 Actual
SCHLOTZSKY'S	FB	>120	X	X	X	\$2,288.45 Settlement plan approved
LAUGH COMEDY CLUB	FB	>120	X	X	X	\$791.25 Closed
SUPER 8 MOTEL	HM	>120	X	X	X	\$4,670.94 Old Owner
ECONOLOGDE ²	HM	>120	X	X	X	\$117,000.00
THE CHATEAU ³	HM	see notes				\$207,723.33 Settlement plan approved
TOTAL						<u>\$393,583.20</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 $\frac{3}{4}$ 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.