



***FY 2019***  
***February 28, 2019***  
***May 1, 2018 through February 28, 2019***

## Table of Contents

## Page

Executive Summary	3
General Fund - Revenue & Expenditures by Category	5
General Fund - Major Tax Revenue Summary	6
Capital Improvement Fund - Capital Projects	7
Capital Equipment - Status of Equipment Purchases approved for FY 2019	8
State Motor Fuel Tax - Revenue and Expenditures	9
State Motor Fuel Tax - Capital Projects	10
Water Fund - Profit and Loss Statement	11
Water Fund - Capital Projects	12
Water Fund - Capital Equipment	13
Sewer Fund - Profit and Loss Statement	14
Sewer Fund - Capital Projects	15
Sewer Fund - Capital Equipment	16
Storm Water Fund - Profit and Loss Statement	17
Storm Water Fund - Capital Projects	18
Solid Waste Fund - Profit and Loss Statement	19
Solid Waste Fund - Capital Equipment	20
Golf Fund - Profit and Loss Statement	21
Golf Fund - Capital Projects	22
Golf Fund - Capital Equipment	23
Arena Fund - Profit and Loss Statement	24
VenuWorks - Profit and Loss Statement	25
Arena Fund - Capital Projects	26
Arena Fund - Capital Equipment	27



## **February 2019 Executive Summary**

The fiscal year 2019 budget is \$210.1M. This report provides financial activity for major operations and areas of interest. Commentary on revenue and expense activity can be seen throughout the report on major funds with special emphasis on the General Fund. Some commentary focuses on variances from annualized trend which is 83 percent or 10/12 of the fiscal year.

### **General Fund**

The City's General Fund includes nearly 50 percent of the City's total financial operations or \$104.3M, and accounts for all taxes.

General Fund revenues are primarily made up by taxes which comprise 82 percent of the Revenue budget. Much of these taxes are collected by the State and are not received for several months; therefore realized revenue trends lag in those categories, as compared to the current month's annualized trend target. To account for this, the Major Tax Revenue exhibit captures the YTD budget – as related to the number of months of revenue received.

The General Fund's three largest revenue sources make up more than half of all revenue and total \$53.9M: Property Tax – \$17.9M (net Library-Bond levies of \$7M), Home Rule Sales Tax - \$21.3M (excluding Arena dedicated of \$1.4M), and State Sales Tax – \$14.7M. Home Rule is currently \$418K over YTD budget, \$407K over prior year; however, it was \$64K under the Feb. budget target. Income Tax, with an annual budget of \$7.3M, is trending favorably and is over YTD budget by \$137K and \$341K over prior year. Food and Beverage tax is over YTD budget by \$139K; \$130K over prior year. While these trends could be considered positive indicators of the economy, Hotel/Motel Tax is \$113K under prior year with local locations reporting down revenues, year over year. Local Use Tax is \$278K over YTD budget; \$213K over prior year. This is most likely related to the Supreme Court 'internet sales tax' ruling.

The General Fund houses multiple unique operations that are seasonal in nature or event driven, such as parks and recreation, snow & ice budgets and entertainment facilities. These activities would therefore not be expected to correlate to an annualized trend during the year. However, as 10 months of the year have been recognized, most categories can now be measured against the trend target. Salaries and benefits representing 50 percent of General Fund expenditures are below trend; even with \$500K in Vacancy Savings included in the budget for the year. Additionally, Parks and Rec activity is front-loaded into the fiscal

*While reviewing City financials it is important to keep in mind that activities which are recreational, entertainment oriented, or are based on citizen or consumer behavior will not always correlate with annualized trend. Numbers are preliminary pending final audit; some may be estimated pending final posting.*

year which begins May 1<sup>st</sup>. This indicates the realized trend is likely to continue to be under the target as these activities decline in the fall and winter (while somewhat offset by Snow & Ice removal which is over budget for the year, but with most activity complete). Current estimates show salaries and benefits coming in \$875K under budget.

The delay in receiving state administered revenues results in the General Fund being in a negative position during the year; relying on its fund balance to cover operations. Indications at ten months, however, are positive related to tax revenues, vacancy savings and debt related expense; and a \$1.5M surplus is currently being projected (see General Fund Revenue and Expense exhibit for details).

## General Fund Capital

Multiple capital projects were adopted in the FY2019 budget totaling \$7.4M. Street resurfacing, sidewalks, traffic signals and intersection upgrade projects make up roughly \$6M of the capital budget and are underway with \$4M having been executed to date. Capital equipment purchases of \$3.4M are budgeted for the City’s rolling stock of vehicles and equipment with \$1.5M having been executed to date.

## Enterprise Funds

Most Enterprise funds have favorable YTD Actual activity through February. Purchase orders (commitments) processed do not affect cash but are factored into Total YTD gain and loss below.

**City of Bloomington - FY 2019**  
**Enterprise Funds - Summary - Through February 28, 2019**

\*\* All numbers are Preliminary pending final Audit \*\*

	<b>Water*</b>	<b>Sewer</b>	<b>Storm</b>	<b>Solid Waste</b>	<b>Golf *</b>	<b>Arena*</b>
Beginning Fund Balance	27,296,357	2,098,690	(175,371)	1,382,565	465,573	850,512
YTD Actual Favorable/(Unfavorable)	2,480,014	2,312,455	920,033	379,821	(257,644)	(83,646)
Commitments (POs)	(1,944,907)	(1,982,211)	(228,400)	(399,248)	(92,530)	(327,831)
Total YTD Gain / (Loss)	<b>535,107</b>	<b>330,244</b>	<b>691,632</b>	<b>(19,426)</b>	<b>(350,174)</b>	<b>(411,478)</b>
Ending Fund Balance	<b>27,831,465</b>	<b>2,428,934</b>	<b>516,261</b>	<b>1,363,139</b>	<b>115,400</b>	<b>439,034</b>

\* These funds had budgeted use of fund balance.

## Enterprise Fund Capital

Of the \$9.7M in budgeted Enterprise fund capital projects, the Water fund represents 64 percent. Its \$6.3M budget includes projects for water main replacement construction and design, water treatment plant upgrades, erosion control, water loss prevention and master planning. Sewer fund projects make up another \$2.4M largely for the City’s sewer lining program.

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**City of Bloomington - FY 2019**  
**General Fund Revenue & Expenditures by Category**  
**Through February 28, 2019**

Annualized Trend is 83%

\*\* All numbers are Preliminary pending final Audit \*\*

Revenues	Revised Budget	Year to Date Actual	Revised Budget Remaining	% of Revised Budget Used	Projection / Budget Adjs	Projected Year End	Prior Year to Date Actual
Use of Fund Balance	\$ 529,528	\$ -	\$ 529,528	0.0%	\$ -	\$ -	\$ -
Taxes	\$ 85,590,420	\$ 65,284,172	\$ 20,306,248	76.3%	\$ 400,000	\$ 85,990,420	\$ 66,194,587
Licenses	\$ 444,000	\$ 495,411	\$ (51,411)	111.6%	\$ 50,000	\$ 494,000	\$ 445,742
Permits	\$ 870,351	\$ 653,041	\$ 217,310	75.0%	\$ (40,000)	\$ 830,351	\$ 672,538
Intergovernmental Revenue	\$ 316,952	\$ 218,701	\$ 98,251	69.0%	\$ 25,000	\$ 341,952	\$ 151,805
Charges for Services	\$ 12,857,043	\$ 10,378,996	\$ 2,478,046	80.7%	\$ (445,000)	\$ 12,412,043	\$ 10,590,785
Fines & Forfeitures	\$ 814,000	\$ 579,279	\$ 234,721	71.2%	\$ (15,000)	\$ 799,000	\$ 578,050
Investment Income	\$ 220,425	\$ 338,937	\$ (118,512)	153.8%	\$ 145,000	\$ 365,425	\$ 266,302
Misc Revenue	\$ 1,685,834	\$ 437,006	\$ 1,248,829	25.9%	\$ (150,000)	\$ 1,535,834	\$ 560,612
Sale of Capital Assets	\$ 18,000	\$ 73,555	\$ (55,555)	408.6%	\$ 55,000	\$ 73,000	\$ 92,680
Transfer In	\$ 1,846,374	\$ 1,533,289	\$ 313,085	83.0%	\$ 10,000	\$ 1,856,374	\$ 3,207,459
<b>TOTAL REVENUE</b>	<b>\$ 105,192,927</b>	<b>\$ 79,992,388</b>	<b>\$ 25,200,539</b>	<b>76.0%</b>	<b>\$ 35,000</b>	<b>\$ 104,698,399</b>	<b>\$ 82,760,560</b>

Expenditures	Revised Budget	Year to Date Actual	Revised Budget Remaining	% of Revised Budget Used	Projection / Budget Adjs	Projected Year End	Prior Year to Date Actual
Salaries	\$ 40,571,455	\$ 32,923,660	\$ 7,647,795	81.1%	\$ (1,025,000)	\$ 39,546,455	\$ 31,330,001
Benefits	\$ 11,534,981	\$ 9,424,534	\$ 2,110,448	81.7%	\$ 150,000	\$ 11,684,981	\$ 9,006,247
Contractuals	\$ 13,840,526	\$ 9,577,509	\$ 4,263,017	69.2%	\$ (575,000)	\$ 13,265,526	\$ 9,997,325
Commodities	\$ 7,173,561	\$ 5,131,000	\$ 2,042,560	71.5%	\$ (50,000)	\$ 7,123,561	\$ 5,686,428
Capital Expenditures	\$ 77,410	\$ 49,091	\$ 28,319	63.4%	\$ 5,000	\$ 82,410	\$ 1,029,453
Principal Expense	\$ 2,359,231	\$ 1,709,125	\$ 650,106	72.4%	\$ (400,000)	\$ 1,959,231	\$ 1,408,512
Interest Expense	\$ 275,022	\$ 173,519	\$ 101,502	63.1%	\$ (50,000)	\$ 225,022	\$ 149,679
Other Intergov Exp	\$ 15,044,790	\$ 13,973,607	\$ 1,071,183	92.9%	\$ 30,000	\$ 15,074,790	\$ 13,401,276
Other Expenditures	\$ 3,763,740	\$ 2,963,609	\$ 800,132	78.7%	\$ (50,000)	\$ 3,713,740	\$ 2,474,261
Transfer Out	\$ 10,552,211	\$ 8,468,540	\$ 2,083,671	80.3%	\$ 10,000	\$ 10,562,211	\$ 10,336,696
<b>TOTAL EXPENDITURES</b>	<b>\$ 105,192,927</b>	<b>\$ 84,394,193</b>	<b>\$ 20,798,734</b>	<b>80.2%</b>	<b>\$ (1,955,000)</b>	<b>\$ 103,237,927</b>	<b>\$ 84,819,876</b>

<b>Beginning Fund Balance</b>	\$ 19,226,449	Final FY18 Audit	\$ 19,226,449
<b>Current Activity - favorable/(unfavorable)</b>	\$ (4,401,805)		\$ 1,460,472
<b>Encumbrances</b>	\$ (1,643,961)		\$ (2,059,316)
<b>Net Activity favorable/(unfavorable)</b>	\$ (6,045,767)		\$ 1,460,472
<b>Ending Fund Balance</b>	\$ 13,180,683		\$ 20,686,921

Commentary:

Revenues: No material negative deviations are noted at this time.  
 Local Use Tax is trending well ahead of budget = \$278K over YTD budget.  
 Most taxes are received in arrears. Over half of the tax revenue reflected is for Property Tax.  
 Licenses Revenue is over due to the timing of Liquor License revenues which post in December.  
 Investment Income is trending over budget due to rising interest rates.  
 Misc Revenue includes donations, certain grants, misc Fire fees (CIRA), Police sale of Unclaimed autos etc. The budget also includes a placeholder for Fee increases that will post to other categories. As of February, it includes 600K related to borrowings for the Miller Park Concession Stand.  
 Sale of Capital Assets revenue is related to equipment sold at auction.  
 Transfer In represent dollars charged to other Funds. Prior year included dollars from the EE Insurance and Benefits Fund.

Expenditures:

Salaries expense budget includes 500K in vacancy savings. This was originally budgeted in Other Expenditures, but has been moved to provide for more accurate reporting. Benefits is projected to come in over budget due to Work Comp pay hitting this category instead of Salaries when employees are out.  
 Contractuals is projected to come in under budget due to contributions to the BN Advantage being lowered by 239K.  
 Principal and Interest can vary according to the timing of debt payments. Due to the timing of the execution of the FY2018 Equipment lease and equipment purchases coming in lower than expected, this category is expected to come in under budget.  
 Other Intergov Exp includes Police and Fire pension contributions which get funded as Property Taxes are received; and payments to McLean County. A variance over budget is linked to the extra Home Rule Sales Tax revenue expected - and the related portional commitment to McLean County.  
 Other Expenditures budget includes Ambulance bad debt and insurance write-offs of 2.7M and Economic Development incentive rebates of 475K.  
 Transfer Out Exp budget includes transfers to the Capital Improvement Fund of 7.3M. A variance over budget is linked to the extra Home Rule Sales Tax revenue expected - and the related portional commitment to Streets/Alley repair/maintenance.

Note: Capital projects/improvements related to the General Fund are accounted for in the Capital Improvement fund and can be seen on page 7. A capital equipment & vehicle status listing can be seen on page 8.

**City of Bloomington - FY 2019  
Major Tax Revenue Summary  
Through February 28, 2019**

\*\* All numbers are Preliminary pending final Audit \*\*

Revenues Earned	Annual Budget	FY2019 YTD Budget	FY2019 YTD	FY2019 Budget Variance	FY2018 YTD	Prior Year YTD Variance	Prior Year % Variance	# of Months Collected
Property Tax	\$ 24,914,988	\$ 24,914,988	\$ 25,278,466	\$ 363,478	\$ 24,755,269	\$ 523,197	2.11%	10
Home Rule Sales Tax	\$ 22,700,000	\$ 14,877,049	\$ 15,295,456	\$ 418,407	\$ 14,888,417	\$ 407,039	2.73%	8
State Sales Tax	\$ 14,708,347	\$ 9,771,184	\$ 9,501,276	\$ (269,908)	\$ 9,678,003	\$ (176,727)	-1.83%	8
Income Tax	\$ 7,250,000	\$ 5,050,305	\$ 5,187,243	\$ 136,938	\$ 4,846,184	\$ 341,059	7.04%	9
Utility Tax	\$ 6,630,000	\$ 4,903,963	\$ 4,905,275	\$ 1,312	\$ 4,902,447	\$ 2,828	0.06%	9
Ambulance Fee	\$ 4,980,813	\$ 4,133,452	\$ 4,050,400	\$ (83,053)	\$ 4,345,411	\$ (295,011)	-6.79%	10
Food & Beverage Tax	\$ 4,230,000	\$ 3,137,412	\$ 3,276,423	\$ 139,011	\$ 3,146,627	\$ 129,795	4.12%	9
Local Motor Fuel	\$ 2,340,000	\$ 1,755,000	\$ 1,781,463	\$ 26,463	\$ 1,759,335	\$ 22,128	1.26%	9
Franchise Tax	\$ 2,100,000	\$ 1,590,110	\$ 1,513,716	\$ (76,394)	\$ 1,554,725	\$ (41,010)	-2.64%	10
Replacement Tax	\$ 1,500,000	\$ 1,093,055	\$ 1,222,707	\$ 129,652	\$ 1,133,518	\$ 89,189	7.87%	9
Hotel & Motel Tax	\$ 1,700,000	\$ 1,277,297	\$ 1,202,912	\$ (74,385)	\$ 1,315,944	\$ (113,032)	-8.59%	9
Local Use Tax	\$ 1,900,000	\$ 1,399,219	\$ 1,677,590	\$ 278,371	\$ 1,464,315	\$ 213,275	14.56%	9
Packaged Liquor	\$ 1,160,000	\$ 895,062	\$ 972,003	\$ 76,941	\$ 953,046	\$ 18,957	1.99%	9
Vehicle Use Tax	\$ 1,100,000	\$ 845,618	\$ 854,819	\$ 9,202	\$ 846,883	\$ 7,936	0.94%	9
Building Permits	\$ 821,000	\$ 677,010	\$ 632,369	\$ (44,642)	\$ 651,531	\$ (19,162)	-2.94%	10
Amusement Tax	\$ 1,100,000	\$ 825,000	\$ 763,710	\$ (61,290)	\$ 773,816	\$ (10,106)	-1.31%	9
Video Gaming	\$ 781,000	\$ 498,560	\$ 525,769	\$ 27,209	\$ 496,071	\$ 29,698	5.99%	8
Auto Rental Tax	\$ 82,000	\$ 57,693	\$ 63,377	\$ 5,683	\$ 57,145	\$ 6,232	10.91%	8

Notes for variances about or above 10% - compared to prior year.

Income Tax: YTD variance over prior year of 341K/7% could be an indication of positive trends in the economy.

Hotel/Motel Tax: YTD variance over prior year of negative 113K/9% could be an indication of fewer business travelers coming to the areas; and the effects of the currently untaxed, short term rental market.

Local Use Tax: YTD variance over prior year of 213K/15% could be an indication of the effects of the internet sales tax ruling.

**City of Bloomington, Illinois  
Through February 28, 2019**

	APPROXIMATE TIMELINE								
	Adopted	Issue RFQ /			Start			Complete	
	FY 2019	Paid to Date	PLS	Start Design	End Design	Bid Project	Construction	Construction	
<b>Capital Improvement Fund</b>									
<b>Facilities Capital Improvement Projects</b>									
Unforeseen Major Facility Repairs	\$ 50,000	\$ -		Unforeseen-not known if will be used in FY 2019.					
Police Administration Roof & Water Membrane	\$ 400,000	\$ -	Jul-18	Jul-18	Aug-18	Sep-18	Apr-19	Aug-19	
Facility Space & Security Modifications	\$ 100,000	\$ -	Jul-18	Jul-18	Aug-18	Sep-18	Apr-19	Aug-19	
<b>Capital Projects - Public Works</b>									
East Side Satellite Facility- Oakland Ave. near the airport: Phase I - Design	\$ 71,000								
Multi-Year Street & Alley Resurface Program	\$ 4,290,000	\$ 3,050,252							Ongoing
Emergency Multi-Year Street, Alley & Sidewalk Repairs	\$ 200,000	\$ 124,339							Ongoing
Towanda Barnes Rd @ Ireland Grove Rd Intersection Upgrade	\$ 370,000	\$ 52,430				Jun-18	Aug-18	May-19	
Multi-Year ADA Sidewalk Ramp Replacement Program	\$ 400,000	\$ 724,763							Ongoing
Multi-Year Sidewalk Repair Program	\$ 500,000	See amount above							Ongoing
Multi-Year Sidewalk Replacement 50-50 Program	\$ 110,000	See amount above							Ongoing
Downtown Wayfinding Signage	\$ 250,000					Oct-18	Nov-18	July-19	
<b>Parks</b>									
Rollingbrook Park & O'Neil Playground	\$ 85,000	\$ 330,621		Complete	Complete	Oct-18	Mar-19	July-19	
Route 66 Trail Shirley South 1.1 Miles - Const. 1st Half	\$ 17,000	\$ 5,560							
<b>Fire</b>									
NE Fire Station Land Acquisition not occurring in FY 2019. A portion is being used for Fire Training Annex Exterior Improvements.	\$ 500,000	\$ 23,350							
<b>TOTAL CAPITAL IMPROVEMENT FUND:</b>	<b>\$ 7,343,000</b>	<b>\$ 4,311,315</b>							

General Fund					
Through February 28, 2019	Equipment	Org Cost Est	Revised Budget	Actual Cost	(Savings) /Loss
FY 2019 Capital Equipment List - 5 Year					
<b>Information Services</b>					
	Fixed Asset Replacements - Includes servers, larger printers, large format scanners, data storage devices, networking equipment, etc.	175,000.00	175,000.00	68,014.17	(106,985.83)
	Access Control Upgrade/Replacement for Police Department	185,000.00	185,000.00		-
	Continued Video Conference implementation	100,000.00	100,000.00		-
	Additional ESRI GIS Licensing	25,000.00	25,000.00		-
	Accela Legislative Management	25,000.00	25,000.00		-
	Network Equipment replacement	100,000.00	100,000.00	33,080.06	(66,919.94)
	Mobile Data Terminals for Police-Qty. 40	220,000.00	220,000.00	260,870.00	40,870.00
	<b>Total Information Services</b>	<b>830,000.00</b>	<b>830,000.00</b>	<b>361,964.23</b>	<b>(133,035.77)</b>
<b>Code Enforcement</b>					
	2005 Dodge Dakota	25,235.00	25,235.00		-
	<b>Total Code Enforcement</b>	<b>25,235.00</b>	<b>25,235.00</b>	-	-
<b>Parks</b>					
	2011 IH 4300	163,193.25	163,193.25	128,321.93	(34,871.32)
	2006 Jacobssen 5111 mower	55,000.00	55,000.00	53,431.55	(1,568.45)
	<b>Total Parks</b>	<b>218,193.25</b>	<b>218,193.25</b>	<b>181,753.48</b>	<b>(36,439.77)</b>
<b>Recreation</b>					
	2005 Dodge Grand Caravan	24,308.00	24,308.00		-
	<b>Total Recreation</b>	<b>24,308.00</b>	<b>24,308.00</b>	-	-
<b>Public Works Administration</b>					
	2007 Ford Expedition	32,069.05	32,069.05		-
	<b>Total Public Works Administration</b>	<b>32,069.05</b>	<b>32,069.05</b>	-	-
<b>Street Maintenance</b>					
	2007 Ford F250	38,781.56	38,781.56	36,613.00	(2,168.56)
	2007 IH 7400	190,220.40	190,220.40	188,419.00	(1,801.40)
	<b>Total Street Maintenance</b>	<b>229,001.96</b>	<b>229,001.96</b>	<b>225,032.00</b>	<b>(3,969.96)</b>
<b>Snow &amp; Ice</b>					
	2001 IH 4900	179,353.00	179,353.00	185,982.00	6,629.00
	<b>Total Snow &amp; Ice</b>	<b>179,353.00</b>	<b>179,353.00</b>	<b>185,982.00</b>	<b>6,629.00</b>
<b>Police</b>					
	2006 Chevrolet Impala	33,298.00	39,912.00	40,101.11	189.11
	2014 Ford Explorer XL	33,298.00	39,912.00	40,101.11	189.11
	2014 Ford Explorer XL	33,298.00	39,912.00	40,101.11	189.11
	2013 Chevrolet Caprice	33,298.00	39,912.00	40,101.11	189.11
	2013 Chevrolet Impala	33,298.00	39,912.00	40,101.11	189.11
	2010 Chevrolet Impala	33,298.00	39,912.00	40,101.11	189.11
	2011 Chevrolet Impala	33,298.00	39,912.00	40,101.11	189.11
	2013 Chevrolet Caprice	33,298.00	39,912.00	40,101.11	189.11
	2005 Chevrolet Impala	35,000.00	41,614.00	40,101.12	(1,512.88)
	Body Worn Cameras	170,000.00	170,000.00	29,203.00	(140,797.00)
	<b>Total Police</b>	<b>471,384.00</b>	<b>530,910.00</b>	<b>390,113.00</b>	<b>(140,797.00)</b>
<b>Fire</b>					
	Continued Video Conference Implementation at Fire Sta	35,000.00	35,000.00		-
	Life Pak Defibrillators (4- 2019)	100,000.00	100,000.00	93,170.48	(6,829.52)
	Outdoor Warning Siren (1 per year)	43,260.00	43,260.00		-
	Station Generator (Headquarters)	30,000.00	30,000.00		-
	Thermal Imaging Camera (2 per year)-3 for FY 2019	20,000.00	20,000.00	25,785.00	5,785.00
	<b>Total Fire</b>	<b>228,260.00</b>	<b>228,260.00</b>	<b>118,955.48</b>	<b>(1,044.52)</b>
<b>Total General Fund</b>					
		<b>2,237,804.26</b>	<b>2,297,330.26</b>	<b>1,463,800.19</b>	<b>(308,658.02)</b>
FY 2018 Capital Equipment List - 10 Year					
<b>Fire</b>					
	1998 Pierce Arrow Arrow (EB-422) 100' Platform	1,100,000.00	1,100,000.00		-
	<b>Total Fire</b>	<b>1,100,000.00</b>	<b>1,100,000.00</b>	-	-
	<b>General Fund Total:</b>	<b>\$ 3,337,804.26</b>	<b>\$ 3,397,330.26</b>	<b>\$ 1,463,800.19</b>	<b>\$ (308,658.02)</b>
Note: Capital equipment is intended to be financed as part of the capital lease program.					



**City of Bloomington - FY 2019**  
**State Motor Fuel Tax Revenue and Expenditures**  
**Through February 28, 2019**

Annualized Trend is 83%

\*\* All numbers are Preliminary pending final Audit \*\*

Revenues	Adopted Budget	Revised Budget	Year to Date		Revised Budget	% of Revised Budget
			Actual	Remaining	Used	
40 Use of Fund Balance	\$ 6,270,000	\$ 6,298,000	\$ -	\$ 6,298,000		0.0%
53 Intergov Revenue	\$ 3,250,000	\$ 3,250,000	\$ 1,557,790	\$ 1,692,210		47.9%
56 Investment Income	\$ 50,000	\$ 50,000	\$ 108,558	\$ (58,558)		217.1%
57 Misc Revenue	\$ -	\$ -	\$ 71,821	\$ (71,821)		0.0%
<b>Revenue Total</b>	<b>\$ 9,570,000</b>	<b>\$ 9,598,000</b>	<b>\$ 1,738,170</b>	<b>\$ 7,859,830</b>		<b>18.1%</b>

Expenditures	Adopted Budget	Revised Budget	Year to Date		Revised Budget	% of Revised Budget
			Actual	Remaining	Used	
70 Contractuals	\$ 220,000	\$ 606,460	\$ -	\$ 606,460		0.0%
71 Commodities	\$ 870,000	\$ 870,000	\$ 699,407	\$ 170,593		80.4%
72 Capital Expenditures	\$ 8,480,000	\$ 8,121,540	\$ 31,995	\$ 8,089,545		0.4%
<b>Expense Total</b>	<b>\$ 9,570,000</b>	<b>\$ 9,598,000</b>	<b>\$ 731,402</b>	<b>\$ 8,866,598</b>		<b>7.6%</b>

	<b>Beginning Fund Balance</b>	\$ 9,026,825	Final FY18 Audit
<b>Current Activity - over/(under)</b>		<b>\$ 1,006,768</b>	
<b>Encumbrances</b>		<b>\$ (28,000)</b>	
<b>Net Activity over/(under)</b>		<b>\$ 978,768</b>	
	<b>Ending Fund Balance</b>	\$ 10,005,594	

Commentary: There is 1.45M included in the Intergov revenue budget related to the Fox Creek Road-Bridge project and the IL Commerce Commission's related reimbursement. MFT funds are budgeted at 1.8M.

Design and construction of capital projects totaling \$9.6M was budgeted for FY 2019.

Note: Motor Fuel Tax is a state tax on purchased motor fuel in Illinois. These funds are restricted and can only be used for the construction service costs and maintenance of municipal streets, sidewalks, traffic signs, street safety or associated engineering.

See detail on capital projects on the page immediately following this statement.

**City of Bloomington, Illinois  
Through February 28, 2019**

**APPROXIMATE TIMELINE**

	Adopted FY 2019	Paid to Date	APPROXIMATE TIMELINE					
			Issue RFQ / RFP / AE PLS	Start Design	End Design	Bid Project	Start Construction	Complete Construction
<b>Motor Fuel Tax Fund</b>								
Hamilton Road Phase II Design (Bunn - Commerce)	\$ 200,000			Jun-19	Jul-20	na	na	na
GE Road @ Keaton Place Traffic Signals and NB Turn Lane Land & Construction-(Land only in FY 2019 with construction re-budgeted for FY 2020).	\$ 1,120,000	\$ 3,375				Feb-19	Jun-19	Nov-19
Fox Creek Road Bridge & Road Improvements: Danbury to Beich Road -(Land only in FY 2019 with construction re-budgeted for FY 2020).	\$ 7,380,000	\$ 28,620						
Street Lighting Charges	\$ 870,000	\$ 699,407						
<b>TOTAL MFT CAPITAL:</b>	<b>\$ 9,570,000</b>	<b>\$ 731,402</b>						

**City of Bloomington - FY 2019  
Water Fund Profit and Loss Statement  
Through February 28, 2019**

Annualized Trend is 83%

\*\* All numbers are Preliminary pending final Audit \*\*

Revenues	Adopted Budget	Revised Budget	Year to Date		% of Revised Budget	
			Actual	Revised Budget Remaining	Used	
40 Use of Fund Balance	\$ 7,269,826	\$ 7,069,826	\$ -	\$ 7,069,826		0.0%
51 Licenses	\$ 35,000	\$ 35,000	\$ 21,720	\$ 13,280		62.1%
52 Permits	\$ -	\$ -	\$ 11,050	\$ (11,050)		0.0%
54 Charges for Services	\$ 14,752,015	\$ 14,752,015	\$ 13,224,497	\$ 1,527,517		89.6%
55 Fines & Forfeitures	\$ 320,000	\$ 320,000	\$ 268,795	\$ 51,205		84.0%
56 Investment Income	\$ -	\$ 200,000	\$ 284,364	\$ (84,364)		142.2%
57 Misc Revenue	\$ 180,050	\$ 180,050	\$ 87,323	\$ 92,727		48.5%
58 SALE CAPITAL ASSETS	\$ -	\$ -	\$ 4,805	\$ (4,805)		0.0%
85 Transfer In	\$ 407,128	\$ 407,128	\$ 339,273	\$ 67,855		83.3%
<b>Revenue Total</b>	<b>\$ 22,964,018</b>	<b>\$ 22,964,018</b>	<b>\$ 14,241,827</b>	<b>\$ 8,722,191</b>		<b>62.0%</b>

Expenditures	Adopted Budget	Revised Budget	Year to Date		% of Revised Budget	
			Actual	Revised Budget Remaining	Used	
61 Salaries	\$ 3,783,865	\$ 3,733,865	\$ 2,865,326	\$ 868,539		76.7%
62 Benefits	\$ 1,490,835	\$ 1,490,835	\$ 1,250,111	\$ 240,724		83.9%
70 Contractuals	\$ 6,141,315	\$ 6,191,315	\$ 2,691,840	\$ 3,499,475		43.5%
71 Commodities	\$ 3,977,850	\$ 3,977,850	\$ 2,586,038	\$ 1,391,812		65.0%
72 Capital Expenditures	\$ 5,900,523	\$ 5,900,523	\$ 907,749	\$ 4,992,774		15.4%
73 Principal Expense	\$ 813,304	\$ 813,304	\$ 738,798	\$ 74,506		90.8%
74 Interest Expense	\$ 139,256	\$ 139,256	\$ 131,309	\$ 7,947		94.3%
79 Other Expenditures	\$ 8,300	\$ 8,300	\$ -	\$ 8,300		0.0%
89 Transfer Out	\$ 708,770	\$ 708,770	\$ 590,642	\$ 118,128		83.3%
<b>Expense Total</b>	<b>\$ 22,964,018</b>	<b>\$ 22,964,018</b>	<b>\$ 11,761,813</b>	<b>\$ 11,202,205</b>		<b>51.2%</b>

<b>Beginning Fund Balance</b>	\$ 27,296,357	Final FY18 Audit
<b>Current Activity - over/(under)</b>	\$ 2,480,014	
<b>Encumbrances</b>	\$ (1,944,907)	
<b>Net Activity over/(under)</b>	\$ 535,107	
<b>Ending Fund Balance</b>	\$ 27,831,465	

**Commentary:**

**Revenue:**

Water fund savings of \$7.1M was budgeted to pay for capital projects/capital expenditures. Fund savings has been accumulating for some time to provide funding for large capital projects. Since revenues in fund savings have already been collected, there is no current year activity. This will skew overall revenue trend. Water fees seen in Charges for Services are based on consumption and are above trend. Water consumption is highly dependent on weather conditions. The Investment Income budget, for interest income, is a pending post adoption adjustment to Use of Fund Balance. Transfers In represent water billing/charges to other City Enterprise funds: Sewer, Storm Water and Solid Waste.

**Expenditures:**

Principal and Interest expense can vary to trend due to timing of debt payments. Transfers Out relate to administrative charges from the General Fund for activities such as Finance (which includes Collections), Legal, Human Resources etc.

Note: See detail on capital projects and equipment on the pages immediately following this statement.

## City of Bloomington, Illinois Through February 28, 2019

### APPROXIMATE TIMELINE

Water Fund	Adopted FY 2019	Paid to Date	Issue RFQ / RFP / AE PLS	Start Design	End Design	Bid Project	Start Construction	Complete Construction
Multi-Year Outside Consultant Civil Engineering Services	\$ 594,400	\$ 212,137	M-S PO completed - through April 2019. Additional resource(s) as required.	M-S PO completed - through April 2019. Additional resource(s) as required.	M-S PO completed - through April 2019. Additional resource(s) as required.	N/A	N/A	N/A
Consultant Construction Administration Contract	\$ 200,000	\$ 13,012	Throughout Fiscal Year as Construction Requires	Throughout Fiscal Year as Construction Requires	Throughout Fiscal Year as Construction Requires	N/A	N/A	N/A
Multi-Year Consultant Leak Detection for Water Loss Prevention	\$ 50,000	\$ 21,000	Completed	N/A	N/A	N/A	Summer 2018	Fall 2018
Pipeline Rd - Division E - Pressure Valve Control Stations - Final Design	\$ 200,000		March 2019	May 2019	December 2019	Future Project	Future Project	Future Project
Locust Colton CSO Elimination & Water Main Replacement - Design Phase 2 - ineligible expenses for loan	\$ 20,000	\$ 22,042	Engineering Project	Engineering Project	Engineering Project	Engineering Project	Engineering Project	Engineering Project
Fox Creek Road Bridge & Road Improvements: Danbury to Beich Road-This project will not occur in FY 2019 with the exception of land acquisition and will be re-budgeted in FY 2020.	\$ 150,000		Engineering Project	Engineering Project	Engineering Project	Engineering Project	Engineering Project	Engineering Project
Cloud from McGregor St to Vale Water Main Replacement - Construction	\$ 380,000	\$ 243,654	Under Contract	On-Going	June 2018	July 2018	October 2018	Spring 2019
Peirce Avenue Water Main Replacement - Construction	\$ 375,000		Under Contract	On-Going	June 2018	July 2018	Spring 2019	Summer 2019
Water Treatment Plant Modifications - Groundwater - Design/Will be using a portion of these funds for a change order to the St. Peter Acquirer Test Wells. The groundwater design cannot occur until full development of the wells has been completed. Therefore design will be re-budgeted in FY 2020.	\$ 150,000		September 2018	December 2018	Fall 2019	Future Project	Future Project	Future Project
Lake Bloomington & Evergreen Lake Dam / Spillway Improvements -Design & Construction	\$ 610,000		August 2018	September 2018	November 2018	December 2018	Future Project	Future Project
Water Treatment Plant Main Process Building Roof Replacement	\$ 265,000	\$ 255,202	N/A	Internal - April 2018	Internal - June 2018	June 2018	September 2018	November 2018
Water Treatment Plant Recarbonation Bypass - Construction-Project will not occur in FY 2019.	\$ 750,000		Previous Project	Previous Project	Previous Project	November 2018	March 2019	July 2019
Multi-Year Reservoir Shoreline / Stream Erosion Control Improvements	\$ 225,000		Fall 2018	Fall 2018	Fall 2018	Fall 2018	Spring 2019	Spring 2019
SCADA Master Plan - Construction-Project will not occur in FY 2019. Re-budgeted for FY 2020.	\$ 2,000,000		Previous Project	Previous Project	Previous Project	November 2018	February 2019	Spring 2020
Multi-Year Compound Meter Upgrades	\$ 300,000	\$ 124,829	N/A	N/A	N/A	April 2018	May 2018	April 2019
<b>TOTAL WATER CAPITAL:</b>	<b>\$ 6,269,400</b>	<b>\$ 891,876</b>						

FY 2019 Capital Equipment List  
Through February 28, 2019

Department	Equipment	Org Cost Est	Revised Budget	Actual Cost	(Savings) /Loss
<b>Water Transmission &amp; Distribution</b>					
	2006 Dodge Dakota	52,325.00	52,325.00	50,002.00	(2,323.00)
	2007 410J John Deere	198,275.00	198,275.00	150,450.00	(47,825.00)
	2006 Travl Vac Valve Turner	62,830.00	62,830.00		-
	2003 IH 7400	110,895.00	110,895.00	108,298.00	(2,597.00)
	Bulk Water Station - Interface Replacement/Upgrade	15,000.00	15,000.00	12,276.27	(2,723.73)
	Commercial Dirt Sifter	65,000.00	65,000.00		-
	#2 Replacement pump for the Division Street Pump Station	-	-	16,734.00	16,734.00
	<b>Total Water Transmission &amp; Distribution</b>	<b>504,325.00</b>	<b>504,325.00</b>	<b>337,760.27</b>	<b>(38,734.73)</b>
<b>Water Purification</b>					
	Variable Speed Drive - High Service Pump No. 1	75,000.00	75,000.00		-
	Replacement of Pratt Valve with Dezurik Valve at WTP	-	-	8,861.00	8,861.00
	<b>Total Water Purification</b>	<b>75,000.00</b>	<b>75,000.00</b>	<b>8,861.00</b>	<b>8,861.00</b>
<b>Lake Maintenance</b>					
	2008 Woods-This item will not be replaced in FY 2019, however, the funds may be used to replace other equipment in Water.	8,343.00	8,343.00		-
	2008 Woods Pro8400-This item will not be replaced in FY 2019, however, the funds may be used to replace other equipment in Water.	8,755.00	8,755.00		-
	Hustler Super 104 Wide Area Zero Turn Mower	-	-	18,500.00	18,500.00
	Slope Mower - Mowing LB & EV Dam Embankments	40,000.00	40,000.00	39,950.00	(50.00)
	Patrol Boat / Motor - LB Civilian Patrol Boat / Motor	25,000.00	25,000.00	21,005.00	(3,995.00)
	<b>Total Lake Maintenance</b>	<b>82,098.00</b>	<b>82,098.00</b>	<b>79,455.00</b>	<b>14,455.00</b>
<b>Water Meter Services</b>					
	Upgraded / Replacement Meter Test Bench	160,000.00	160,000.00		-
	RF Receiver - Meter Reading Collection Pilot	50,000.00	50,000.00	23,993.95	(26,006.05)
	2015 Ford Transit Connect	24,100.00	24,100.00		-
	<b>Total Water Meter Services</b>	<b>234,100.00</b>	<b>234,100.00</b>	<b>23,993.95</b>	<b>(26,006.05)</b>

Water will be paying from fund balance for Capital Equipment in FY 2019.

**City of Bloomington - FY 2019  
Sewer Fund Profit & Loss Statement  
Through February 28, 2019**

Annualized Trend is 83%

\*\* All numbers are Preliminary pending final Audit \*\*

Revenues	Adopted Budget	Revised Budget	Year to Date		Revised Budget		% of Revised Budget	
			Actual	Remaining	Used	Used		
54 Charges for Services	\$ 7,051,476	\$ 7,051,476	\$ 5,804,727	\$ 1,246,749				82.3%
55 Fines & Forfeitures	\$ 140,689	\$ 140,689	\$ 123,501	\$ 17,188				87.8%
56 Investment Income	\$ 7,733	\$ 7,733	\$ 23,277	\$ (15,544)				301.0%
57 Misc Revenue	\$ 25,750	\$ 25,750	\$ 12,625	\$ 13,125				49.0%
58 SALE CAPITAL ASSETS	\$ -	\$ -	\$ 1,401	\$ (1,401)				0.0%
<b>Revenue Total</b>	<b>\$ 7,225,649</b>	<b>\$ 7,225,649</b>	<b>\$ 5,965,532</b>	<b>\$ 1,260,117</b>				<b>82.6%</b>

Expenditures	Adopted Budget	Revised Budget	Year to Date		Revised Budget		% of Revised Budget	
			Actual	Remaining	Used	Used		
61 Salaries	\$ 1,148,162	\$ 1,148,162	\$ 882,561	\$ 265,601				76.9%
62 Benefits	\$ 435,080	\$ 435,080	\$ 350,900	\$ 84,180				80.7%
70 Contractuals	\$ 1,814,425	\$ 1,814,425	\$ 851,044	\$ 963,381				46.9%
71 Commodities	\$ 411,315	\$ 411,315	\$ 199,511	\$ 211,805				48.5%
72 Capital Expenditures	\$ 2,010,000	\$ 2,010,000	\$ 273,926	\$ 1,736,074				13.6%
73 Principal Expense	\$ 630,713	\$ 630,713	\$ 539,876	\$ 90,837				85.6%
74 Interest Expense	\$ 223,883	\$ 223,883	\$ 222,747	\$ 1,136				99.5%
79 Other Expenditures	\$ 153,057	\$ 153,057	\$ -	\$ 153,057				0.0%
89 Transfer Out	\$ 399,013	\$ 399,013	\$ 332,511	\$ 66,502				83.3%
<b>Expense Total</b>	<b>\$ 7,225,649</b>	<b>\$ 7,225,649</b>	<b>\$ 3,653,077</b>	<b>\$ 3,572,572</b>				<b>50.6%</b>

<b>Beginning Fund Balance</b>	\$ 2,098,690	Final FY18 Audit
<b>Current Activity - over/(under)</b>	<b>\$ 2,312,455</b>	
<b>Encumbrances</b>	<b>\$ (1,982,211)</b>	
<b>Net Activity over/(under)</b>	<b>\$ 330,244</b>	
<b>Ending Fund Balance</b>	<b>\$ 2,428,934</b>	

Commentary:

Revenue:

While there was a lag in a Charges for Services fee increase - due to the billing and payment cycle/timing, consumption rates are up in Water driving Sewer revenues higher toward the trend target.

Expenditures:

Salary and benefits will not always trend with annualization as laborers perform work as needed in the Sewer, Storm Water and Street maintenance divisions. Principal and Interest expense can vary to trend due to timing of debt payments; there were annual IEPA loan payments due in May/June. Other expenditures have Contribution to Fund Balance budgeted for \$153K that skews annualization. Transfer Out represents payments for services to other funds such as Water and the General Fund for Admin and Billing services.

Note: See detail on capital projects and equipment on the pages immediately following this statement.

## City of Bloomington, Illinois Through February 28, 2019

### APPROXIMATE TIMELINE

Sewer Fund	Adopted FY 2019	Paid to Date	Issue RFQ / RFP / AE PLS	Start Design	End Design	Bid Project	Start Construction	Complete Construction
Multi-Year Sanitary CCTV Evaluations & Manhole Inspections	\$ 200,000					Oct 2018	Dec 2018	Dec 2019
Sugar Creek Pump Station and Forcemain Improvements - Design	\$ 200,000			Jan 2019	July 2019			
Locust Colton CSO Elimination & Water Main Replacement - Design - Phase 2	\$ 30,000	\$ 28,289		Oct 2018	April 2019			
Mutli-Year Sewer and Manhole Lining Program (Sewer & Storm Water Master Plan)	\$ 2,000,000					Oct 2018	Dec 2018	Sept 2019
	\$ 2,430,000	\$ 28,289						

FY 2019 Capital Equipment List  
Through February 28, 2019

<b>Department</b>	<b>Equipment</b>	<b>Org Cost Est</b>	<b>Revised Budget</b>	<b>Actual Cost</b>	<b>(Savings) /Loss</b>
<b>Sanitary Sewer</b>					
	2007 IH 7400	160,518.00	160,518.00	170,548.00	10,030.00
	2013 CAT 430D	198,563.40	198,563.40	185,865.00	(12,698.40)
	<b>Total Sanitary Sewer</b>	<b>359,081.40</b>	<b>359,081.40</b>	<b>356,413.00</b>	<b>(2,668.40)</b>

Note: Capital equipment is intended to be financed as part of the capital lease program.



**City of Bloomington - FY 2019**  
**Storm Water Fund Profit & Loss Statement**  
**Through February 28, 2019**

Annualized Trend is 83%

\*\* All numbers are Preliminary pending final Audit \*\*

Revenues	Adopted Budget	Revised Budget	Year to Date	Revised Budget	% of Revised Budget
			Actual	Remaining	Used
52 Permits	\$ 5,842	\$ 5,842	\$ 1,995	\$ 3,847	34.1%
54 Charges for Services	\$ 3,644,278	\$ 3,644,278	\$ 2,922,029	\$ 722,249	80.2%
55 Fines & Forfeitures	\$ 51,500	\$ 51,500	\$ 40,105	\$ 11,395	77.9%
56 Investment Income	\$ 7,500	\$ 7,500	\$ (1,392)	\$ 8,892	-18.6%
57 Misc Revenue	\$ 25,000	\$ 25,000	\$ 10,900	\$ 14,100	43.6%
58 SALE CAPITAL ASSETS	\$ -	\$ -	\$ 53,400	\$ (53,400)	0.0%
<b>Revenue Total</b>	<b>\$ 3,734,120</b>	<b>\$ 3,734,120</b>	<b>\$ 3,027,037</b>	<b>\$ 707,083</b>	<b>81.1%</b>

Expenditures	Adopted Budget	Revised Budget	Year to Date	Revised Budget	% of Revised Budget
			Actual	Remaining	Used
61 Salaries	\$ 706,829	\$ 706,829	\$ 466,332	\$ 240,497	66.0%
62 Benefits	\$ 288,602	\$ 288,602	\$ 180,699	\$ 107,902	62.6%
70 Contractuals	\$ 1,040,310	\$ 1,043,310	\$ 408,148	\$ 635,162	39.1%
71 Commodities	\$ 175,641	\$ 175,641	\$ 73,522	\$ 102,119	41.9%
72 Capital Expenditures	\$ 111,107	\$ 108,107	\$ -	\$ 108,107	0.0%
73 Principal Expense	\$ 886,107	\$ 886,107	\$ 591,399	\$ 294,708	66.7%
74 Interest Expense	\$ 199,217	\$ 199,217	\$ 131,649	\$ 67,569	66.1%
79 Other Expenditures	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	0.0%
89 Transfer Out	\$ 306,307	\$ 306,307	\$ 255,256	\$ 51,051	83.3%
<b>Expense Total</b>	<b>\$ 3,734,120</b>	<b>\$ 3,734,120</b>	<b>\$ 2,107,005</b>	<b>\$ 1,627,116</b>	<b>56.4%</b>

<b>Beginning Fund Balance</b>	<b>\$ (175,371)</b>	Final FY18 Audit
<b>Current Activity - over/(under)</b>	<b>\$ 920,033</b>	
<b>Encumbrances</b>	<b>\$ (228,400)</b>	
<b>Net Activity over/(under)</b>	<b>\$ 691,632</b>	
<b>Ending Fund Balance</b>	<b>\$ 516,261</b>	

Commentary:

Revenue:

Charges for services are slightly below trend due to a timing lag related to fee increases budgeted for the year; billing and payment cycle.

Expenditures:

Salary and benefits will not always trend with annualization as laborers perform work as needed in the Storm Water, Sewer and Street maintenance divisions. Principal and Interest expense can vary to trend due to timing of debt payments. Transfer Out represents payments for services to other funds such as Water and the General Fund for Admin and Billing services.

Note: See detail on capital projects and equipment on the pages immediately following this statement.

## City of Bloomington, Illinois Through February 28, 2019

### APPROXIMATE TIMELINE

	Adopted FY 2019	Paid to Date	Issue RFQ / RFP / AE PLS	Start Design	End Design	Bid Project	Start Construction	Complete Construction
<b>Storm Water Fund</b>								
Locust Colton CSO Elimination & Water Main Replacement - Design & Land - Phase 2	\$ 30,000	\$ 1,130		Oct 2018	April 2019	TBD	TBD	TBD
Sump Pump Drainline Installations - Will not occur in FY 2019.	\$ 150,000							
	\$ 180,000	\$ 1,130						

**City of Bloomington - FY 2019  
Solid Waste Fund Profit and Loss Statement  
Through February 28, 2019**

Annualized Trend is 83%

\*\* All numbers are Preliminary pending final Audit \*\*

Revenues	Adopted Budget	Revised Budget	Year to Date		% of Revised Budget	
			Actual	Revised Budget Remaining	Used	Used
54 Charges for Services	\$ 6,935,536	\$ 6,935,536	\$ 5,911,182	\$ 1,024,353		85.2%
55 Fines & Forfeitures	\$ 160,000	\$ 160,000	\$ 138,149	\$ 21,851		86.3%
56 Investment Income	\$ 400	\$ 400	\$ 2,704	\$ (2,304)		676.1%
57 Misc Revenue	\$ -	\$ -	\$ 480	\$ (480)		0.0%
58 SALE CAPITAL ASSETS	\$ -	\$ -	\$ 3,600	\$ (3,600)		0.0%
<b>Revenue Total</b>	<b>\$ 7,095,936</b>	<b>\$ 7,095,936</b>	<b>\$ 6,056,116</b>	<b>\$ 1,039,820</b>		<b>85.3%</b>

Expenditures	Adopted Budget	Revised Budget	Year to Date		% of Revised Budget	
			Actual	Revised Budget Remaining	Used	Used
61 Salaries	\$ 2,317,300	\$ 2,278,026	\$ 1,727,142	\$ 550,884		75.8%
62 Benefits	\$ 898,511	\$ 898,511	\$ 706,551	\$ 191,960		78.6%
70 Contractuals	\$ 2,588,223	\$ 2,730,855	\$ 2,253,214	\$ 477,640		82.5%
71 Commodities	\$ 309,616	\$ 309,616	\$ 271,351	\$ 38,265		87.6%
73 Principal Expense	\$ 328,394	\$ 328,394	\$ 253,916	\$ 74,478		77.3%
74 Interest Expense	\$ 23,238	\$ 23,238	\$ 15,698	\$ 7,540		67.6%
75 Other Intergov Exp	\$ -	\$ -	\$ 13,378	\$ (13,378)		0.0%
79 Other Expenditures	\$ 108,601	\$ 5,243	\$ -	\$ 5,243		0.0%
89 Transfer Out	\$ 522,054	\$ 522,054	\$ 435,045	\$ 87,009		83.3%
<b>Expense Total</b>	<b>\$ 7,095,936</b>	<b>\$ 7,095,936</b>	<b>\$ 5,676,295</b>	<b>\$ 1,419,641</b>		<b>80.0%</b>

<b>Beginning Fund Balance</b>	\$ 1,382,565	Final FY18 Audit
<b>Current Activity - over/(under)</b>	<b>\$ 379,821</b>	
<b>Encumbrances</b>	<b>\$ (399,248)</b>	full year disposal contracts
<b>Net Activity over/(under)</b>	<b>\$ (19,426)</b>	
<b>Ending Fund Balance</b>	<b>\$ 1,363,139</b>	

**Commentary:**

**Revenue:**

Solid Waste Services revenue includes a budgeted fee increase. The Fines and Forfeitures category are for late fees for residents who do not pay on time.

**Expenditures:**

Salary and benefits will not always trend with annualization as laborers perform work as needed in the Sewer, Storm Water and Street maintenance divisions. Principal and Interest expense can vary to trend due to timing of debt payments. Transfer Out represents payments for services to the General Fund for Admin and Billing services.

Note: See details on capital equipment on the page immediately following this statement.

FY 2019 Capital Equipment List  
 Through February 28, 2019

Department	Equipment	Org Cost Est	Revised Budget	Actual Cost	(Savings) /Loss
<b>Solid Waste</b>					
	2006 IH 7400	141,320.00	141,320.00	144,532.00	3,212.00
	2006 IH 7400	141,321.00	141,321.00	144,532.00	3,211.00
	2004 JRB	11,671.00	11,671.00	10,750.00	(921.00)
	2007 JRB	11,671.00	11,671.00	10,750.00	(921.00)
	1994 ODB LTC600	44,389.09	44,389.09	35,774.13	(8,614.96)
	2019 Bulk Waste Grapple Boom Truck	163,000.00	163,000.00	154,409.98	(8,590.02)
	2019 Bulk Waste Grapple Boom Truck	163,000.00	163,000.00	154,409.98	(8,590.02)
	2019 Automated Refuse Truck	332,800.00	332,800.00	352,804.00	20,004.00
	<b>Total Solid Waste</b>	<b>1,009,172.09</b>	<b>1,009,172.09</b>	<b>1,007,962.09</b>	<b>(1,210.00)</b>

Note: Capital equipment is intended to be financed as part of the capital lease program.

**City of Bloomington - FY 2019  
Golf Fund Profit and Loss Statement  
Through February 28, 2019**

Annualized Trend is 83%

\*\* All numbers are Preliminary pending final Audit \*\*

Revenues	Adopted Budget	Revised Budget	Year to Date		Revised Budget		% of Revised Budget	
			Actual		Remaining	Used		
40 Use of Fund Balance	\$ 118,568	\$ 129,598	\$ -	\$	\$ 129,598			0.0%
54 Charges for Services	\$ 2,517,325	\$ 2,517,325	\$ 1,742,701	\$	\$ 774,624			69.2%
56 Investment Income	\$ 4,600	\$ 4,600	\$ 6,506	\$	\$ (1,906)			141.4%
57 Misc Revenue	\$ 40,600	\$ 40,600	\$ 22,935	\$	\$ 17,665			56.5%
58 SALE CAPITAL ASSETS	\$ -	\$ -	\$ 1,409	\$	\$ (1,409)			0.0%
<b>Revenue Total</b>	<b>\$ 2,681,093</b>	<b>\$ 2,692,123</b>	<b>\$ 1,773,551</b>	<b>\$</b>	<b>\$ 918,572</b>			<b>65.9%</b>

Expenditures	Adopted Budget	Revised Budget	Year to Date		Revised Budget		% of Revised Budget	
			Actual		Remaining	Used		
61 Salaries	\$ 904,767	\$ 904,767	\$ 717,147	\$	\$ 187,620			79.3%
62 Benefits	\$ 268,366	\$ 268,366	\$ 191,382	\$	\$ 76,984			71.3%
70 Contractuals	\$ 615,669	\$ 630,669	\$ 511,470	\$	\$ 119,199			81.1%
71 Commodities	\$ 563,800	\$ 563,800	\$ 454,575	\$	\$ 109,225			80.6%
72 Capital Expenditures	\$ -	\$ 79,680	\$ 8,801	\$	\$ 70,879			11.0%
73 Principal Expense	\$ 84,682	\$ 84,682	\$ 49,641	\$	\$ 35,041			58.6%
74 Interest Expense	\$ 6,219	\$ 6,219	\$ 4,006	\$	\$ 2,213			64.4%
79 Other Expenditures	\$ 124,583	\$ 40,933	\$ -	\$	\$ 40,933			0.0%
89 Transfer Out	\$ 113,007	\$ 113,007	\$ 94,172	\$	\$ 18,835			83.3%
<b>Expense Total</b>	<b>\$ 2,681,093</b>	<b>\$ 2,692,123</b>	<b>\$ 2,031,194</b>	<b>\$</b>	<b>\$ 660,929</b>			<b>75.4%</b>

	<b>Beginning Fund Balance</b>	\$ 465,573	Final FY18 Audit
<b>Current Activity - over/(under)</b>		\$ (257,644)	
<b>Encumbrances</b>		\$ (92,530)	
<b>Net Activity over/(under)</b>		\$ (350,174)	
	<b>Ending Fund Balance</b>	\$ 115,400	

Commentary: The Golf courses are seasonal in nature and will not always trend with annualization. Charges for Services are slightly behind YTD activity in the prior year of \$1.84M.

Note: This fund accounts for 3 City golf courses: Highland Park, Prairie Vista and the Den at Fox Creek. See details on capital projects and equipment on the pages immediately following this statement.

# City of Bloomington, Illinois Through February 28, 2019

## APPROXIMATE TIMELINE

Golf Fund	Adopted FY 2019	Paid to Date	Issue RFQ / RFP / AE PLS	Start Design	End Design	Bid Project	Start Construction	Complete Construction
Prairie Vista Driving Range Renovation	\$ 50,000			Oct 2018	Nov 2018	Jan 2019	Mar 2019	April 2019
Highland Park Grey Water Irrigation Study	\$ 30,000			Dec 2018	Dec 2018	Jan 2019	NA	NA
Total:	\$ 80,000							

FY 2019 Capital Equipment List  
 Through February 28, 2019

<b>Department</b>	<b>Equipment</b>	<b>Org Cost Est</b>	<b>Revised Budget</b>	<b>Actual Cost</b>	<b>(Savings) /Loss</b>
<b>Highland Golf Course</b>					
	Sprayer with GPS Technology	55,000.00	55,000.00	-	-
	<b>Total Highland Golf Course</b>	<b>55,000.00</b>	<b>55,000.00</b>	-	-
<b>The Den at Fox Creek</b>					
	Golf Cart Fleet - The Den	232,000.00	232,000.00	153,274.35	(78,725.65)
	<b>Total The Den at Fox Creek</b>	<b>232,000.00</b>	<b>232,000.00</b>	<b>153,274.35</b>	<b>(78,725.65)</b>
	<b>Golf Fund Total</b>	<b>\$ 287,000.00</b>	<b>\$ 287,000.00</b>	<b>\$ 153,274.35</b>	<b>\$ (78,725.65)</b>

Note: Capital equipment is intended to be financed as part of the capital lease program.

**City of Bloomington - FY 2019**  
**Grossinger Motors Arena Fund Profit and Loss Statement**  
**Through February 28, 2019**

Annualized Trend is 83%

\*\* All numbers are Preliminary pending final Audit \*\*

The Arena Profit and Loss statement below includes both Divisions.

Revenues	Adopted Budget	Revised Budget	Year to Date Actual	Revised Budget Remaining	% of Revised Budget Used
40 Use of Fund Balance	\$ 421,056	\$ 421,056	\$ -	\$ 421,056	0.0%
50 Taxes	\$ 1,396,768	\$ 1,396,768	\$ 1,163,974	\$ 232,795	83.3%
54 Charges for Services	\$ 2,115,921	\$ 2,115,921	\$ 1,681,134	\$ 434,787	79.5%
56 Investment Income	\$ 900	\$ 900	\$ 17,631	\$ (16,731)	1959.0%
57 Misc Revenue	\$ 581,970	\$ 581,970	\$ 282,911	\$ 299,059	48.6%
85 Transfer In	\$ 1,435,575	\$ 1,435,575	\$ 783,385	\$ 652,191	54.6%
<b>Revenue Total</b>	<b>\$ 5,952,191</b>	<b>\$ 5,952,191</b>	<b>\$ 3,929,033</b>	<b>\$ 2,023,158</b>	<b>66.0%</b>

Expenditures	Adopted Budget	Revised Budget	Year to Date Actual	Revised Budget Remaining	% of Revised Budget Used
61 Salaries	\$ 1,414,912	\$ 1,414,912	\$ 931,717	\$ 483,195	65.8%
62 Benefits	\$ 284,635	\$ 284,635	\$ 166,229	\$ 118,406	58.4%
70 Contractuals	\$ 997,537	\$ 997,537	\$ 687,469	\$ 310,068	68.9%
71 Commodities	\$ 698,293	\$ 698,293	\$ 437,989	\$ 260,304	62.7%
72 Capital Expenditures	\$ 825,600	\$ 825,600	\$ 307,874	\$ 517,726	37.3%
73 Principal Expense	\$ 281,078	\$ 281,078	\$ 261,703	\$ 19,374	93.1%
74 Interest Expense	\$ 38,198	\$ 38,198	\$ 38,453	\$ (255)	100.7%
76 Depreciation	\$ -	\$ -	\$ 13,248	\$ (13,248)	0.0%
79 Other Expenditures	\$ 15,170	\$ 15,170	\$ 4,022	\$ 11,148	26.5%
89 Transfer Out	\$ 1,396,768	\$ 1,396,768	\$ 1,163,974	\$ 232,795	83.3%
<b>Expense Total</b>	<b>\$ 5,952,191</b>	<b>\$ 5,952,191</b>	<b>\$ 4,012,679</b>	<b>\$ 1,939,512</b>	<b>67.4%</b>

<b>Beginning Fund Balance</b>	\$ 850,512	Final FY18 Audit
<b>Current Activity - over/(under)</b>	\$ (83,646)	
<b>Encumbrances</b>	\$ (327,831)	
<b>Net Activity over/(under)</b>	\$ (411,478)	
<b>Ending Fund Balance</b>	\$ 439,034	

Commentary: The Arena fund shows activity for the operation of the Grossinger Motors Arena which includes two divisions, one managed by the City and one by VenuWorks, a third party manager. Tax revenue seen above is solely sales tax revenue earmarked for the bond debt service payments seen in expenditures under transfers out. Misc. revenue includes concessions, merchandise and other and is below trend for the same reason. Transfer In represents revenue received from the General Fund.

The Arena is a unique entertainment venue therefore profit and loss activity will not trend with annualization. Salary expenses includes event staff. Contractual expense includes building maintenance and repairs and talent expenses that trend with the timing of events and repairs while management fees are monthly.

Note: An increase of .25% in the Home Rule Sales Tax was approved by the City Council on February 11, 2008 to provide fund for debt service payments for the Arena with the remainder left to build City reserves and infrastructure. See details on capital projects after the VenuWorks page.



**City of Bloomington - FY 2019  
VenuWorks Profit and Loss Statement  
Through February 28, 2019**

Annualized Trend is 83%

\*\* All numbers are Preliminary pending final Audit \*\*

Revenues	Adopted Budget	Revised Budget	Year to Date Actual	Revised Budget Remaining	% of Revised Budget Used
54 Charges for Services	\$ 2,115,921	\$ 2,115,921	\$ 1,679,909	\$ 436,012	79.4%
56 Investment Income	\$ 900	\$ 900	\$ 939	\$ (39)	104.4%
57 Misc Revenue	\$ 581,970	\$ 581,970	\$ 275,704	\$ 306,266	47.4%
85 Transfer In	\$ 495,514	\$ 495,514	\$ -	\$ 495,514	0.0%
<b>Revenue Total</b>	<b>\$ 3,194,305</b>	<b>\$ 3,194,305</b>	<b>\$ 1,956,552</b>	<b>\$ 1,237,753</b>	<b>61.3%</b>

Expenditures	Adopted Budget	Revised Budget	Year to Date Actual	Revised Budget Remaining	% of Revised Budget Used
61 Salaries	\$ 1,380,624	\$ 1,380,624	\$ 903,143	\$ 477,481	65.4%
62 Benefits	\$ 277,541	\$ 277,541	\$ 160,318	\$ 117,223	57.8%
70 Contractuals	\$ 822,077	\$ 822,077	\$ 574,073	\$ 248,004	69.8%
71 Commodities	\$ 698,293	\$ 698,293	\$ 437,989	\$ 260,304	62.7%
72 Capital Expenditures	\$ 600	\$ 600	\$ -	\$ 600	0.0%
76 Depreciation	\$ -	\$ -	\$ 13,248	\$ (13,248)	0.0%
79 Other Expenditures	\$ 15,170	\$ 15,170	\$ 4,022	\$ 11,148	26.5%
<b>Expense Total</b>	<b>\$ 3,194,305</b>	<b>\$ 3,194,305</b>	<b>\$ 2,092,793</b>	<b>\$ 1,101,512</b>	<b>65.5%</b>

**Current Activity - over/(under) \$ (136,241)**

Note:

The YTD Budget through Feb., 2019; called for a loss of 434K. VenuWorks is therefore currently ahead of budget.

Revenue and expense related to debt service, facilities maintenance and capital improvements are not included above.

# City of Bloomington, Illinois Through February 28, 2019

## APPROXIMATE TIMELINE

	Adopted FY 2019	Paid to Date	Issue RFQ / RFP / AE PLS	Start Design	End Design	Bid Project	Start Construction	Complete Construction
<b>Arena Fund</b>								
Arena ArcFlash-budget will be used for ADA Elevator Project	\$ 200,000		Sep-18	Oct-18	Dec-18	No bid	No bid	Aug-19
Arena Fire Control Panel	\$ 225,000		Sep-18	Oct-18	Dec-18	No bid	No bid	Aug-19
ADA Elevator Project-Revised to \$610,500	\$ 400,000	\$ 293,037		Completed	Completed	Completed	Completed	Dec-18
<b>TOTAL ARENA CAPITAL:</b>	<b>825,000</b>	<b>293,037</b>						

FY 2019 Capital Equipment List  
 Through February 28, 2019

Department	Equipment	Org Cost Est	Revised Budget	Actual Cost	(Savings) /Loss
<b>Arena</b>					
	Zamboni 540	128,750.00	128,750.00	123,130.40	(5,619.60)
	Replacement of Commercial Washer and Dryer in Hockey Locker Room	5,000.00	5,000.00	-	-
	Repair or Replacement of Sound System	50,000.00	50,000.00	21,928.00	(28,072.00)
	<b>Arena Fund Total</b>	<b>\$ 183,750.00</b>	<b>\$ 183,750.00</b>	<b>\$ 145,058.40</b>	<b>\$ (33,691.60)</b>

Note: Capital equipment is intended to be financed as part of the capital lease program.