



## **ADDENDUM I**

### **BLOOMINGTON CITY COUNCIL AGENDA**

**DECEMBER 15, 2014**

#### **ADDITION TO CONSENT AGENDA**

- Item 6B. Bills and Payroll. (Recommend that the bills and payroll be allowed and orders drawn on the Treasurer for the various amounts as funds are available.) *City Council Memorandum and attachment.*
- Item 6O. Analysis of Request for Proposals (RFP) and Approval of Contract with SWT Design for Design/Construction Oversight of DeBrazza Plaza at the Miller Park Zoo in the amount of \$111,300, (RPF #2015 – 44). (Recommend that the proposal for Design/Construction Oversight of DeBrazza Plaza at the Miller Park Zoo be awarded to SWT Design, in the amount of \$111,300, the contract approved and the Mayor and City Clerk be authorized to execute the necessary documents.)

#### **CORRECTION TO CONSENT AGENDA**

- Item 6K. Agreement for Scheduled Replacement of Trucks for Parks, Recreation and Cultural Arts Department's Parks Division. (Recommend that the purchase of one (1) Ford F250 Pickup Truck and one (1) Ford F450 Chassis with Dump Bed be approved utilizing the State of IL Joint Purchasing Contract #4017340, from Bob Ridings Ford, Taylorville, IL in the amount of ~~\$74,279~~ \$74,440, and the Procurement Manager be authorized to issue a Purchase Order for same.)

#### **REMOVAL FROM CONSENT AGENDA**

- Item 6F. Change Order to FY 2015 Utility Maintenance Contract. (Recommend that the Amendment to FY 2015 Utility Maintenance Contract with George Gildner, Inc., be approved, in the amount of \$100,000, the Mayor and City Clerk be authorized to execute the necessary documents, and the Resolution adopted.)

#### **ADDITION TO REGULAR AGENDA**

- Item 7C. FY 2015 Semi Annual Financial Report. *PowerPoint and October 2014 Financial Report.*



FOR COUNCIL: December 15, 2014

SUBJECT: Bills and Payroll

**RECOMMENDATION/MOTION:** That the bills and payroll be allowed and orders drawn on the Treasurer for the various amounts as funds are available.

**STRATEGIC PLAN LINK:** Goal 1. Financially sound City providing quality basic services.

**STRATEGIC PLAN SIGNIFICANCE:** Objective 1d. City services delivered in the most cost-effective, efficient manner.

**FINANCIAL IMPACT:** Total disbursements to be approved \$4,738,487.81, (Payroll total \$2,092,147.60, PCard total \$123,614.87, and Accounts Payable total \$2,513,725.34).

Respectfully submitted for Council consideration.

Prepared by: Patti-Lynn Silva, Director of Finance

Recommended by:

David A. Hales  
City Manager

(ON FILE IN CLERK'S OFFICE)

**Attachment:** Attachment 1. Bills and Payroll on file in the Clerk's office. Also available at [www.cityblm.org](http://www.cityblm.org).  
Attachment 2. Summary Sheet Bills and Payroll Report

Motion: That the bills and payroll be allowed and orders drawn on the Treasurer for the various amounts as funds are available.

Motion: \_\_\_\_\_ Seconded by: \_\_\_\_\_

	Aye	Nay	Other		Aye	Nay	Other
Alderman Black				Alderman Painter			
Alderman Fruin				Alderman Sage			
Alderman Hauman				Alderman Schmidt			
Alderman Lower				Alderman Stearns			
Alderman Mwilambwe							
				Mayor Renner			

**CITY OF BLOOMINGTON FINANCE REPORT**

Council of December 15, 2014

<u>PAYROLL</u>	Date	Gross Pay	Employer Contribution	Totals
	12/11/2014	\$ 1,348,473.30	\$ 326,791.37	\$ 1,675,264.67
	12/12/2014	\$ 221,386.68	\$ 75,420.73	\$ 296,807.41
	12/11/2014	\$ 113,689.15	\$ 6,386.37	\$ 120,075.52
	Off Cycle Adjustments			
		<b>PAYROLL GRAND TOTAL</b>		<b>\$ 2,092,147.60</b>

<u>ACCOUNTS PAYABLE</u>	Date	Bank	Total	<u>PCARD</u>
	12/15/2014	AP General	\$ 2,352,169.10	11/04/2014 - 12/01/2014 \$ 132,614.87
	12/15/2014	AP BCPA		<b>PCARD GRAND TOTAL \$ 132,614.87</b>
	12/15/2014	AP Comm Devel	\$ 134,582.81	
	12/15/2014	AP IHDA		
	12/15/2014	AP Library	\$ 7,773.43	
	12/15/2014	AP MFT		
	12/11/2014	Off Cycle Check Runs	\$ 19,200.00	
		<b>AP GRAND TOTAL</b>	<b>\$ 2,513,725.34</b>	
				<b>WIRE GRAND TOTAL</b>
				<b>WIRE GRAND TOTAL \$ -</b>
				<b>WIRE GRAND TOTAL \$ -</b>

**TOTAL \$ 4,738,487.81**

Respectfully,

\_\_\_\_\_  
 Patti-Lynn Silva  
 Director of Finance



FOR COUNCIL: December 15, 2014

SUBJECT: Analysis of Request for Proposals (RFP) and Approval of Contract with SWT Design for Design/Construction Oversight of DeBrazza Plaza at the Miller Park Zoo in the amount of \$111,300

**RECOMMENDATION/MOTION:** Recommend that the RFP for Design/Construction Oversight of DeBrazza Plaza at Miller Park Zoo be awarded to SWT Design, in the amount of \$111,300, the contract approved and the Mayor and City Clerk be authorized to execute the necessary documents and any associated contracts approved in form and substance by Corporation Counsel.

**STRATEGIC PLAN LINK:** Goal 5: Great place to live—livable, sustainable City.

**STRATEGIC PLAN SIGNIFICANCE:** 5b: City decisions consistent with plans and policies.

**BACKGROUND:** Council approved the Zoo applying for the State of Illinois Public Museum Capital Grant Program. The award was announced in July 2014. The project must be completed by July 1, 2016. The three (3) projects within this larger project were all specified in the Zoo’s Master Plan.

A Request for Proposals was sent out via normal City purchasing procedures. Zoo staff also provided a list of zoo focused architecture firms from around the nation. The request was received by thirty-nine (39) different groups or individuals.

Three (3) proposals were received from the following companies:

FIRM	DESIGN	INCIDENTALS	CONSTRUCTION ADMINISTRATION	TOTAL
SWT Design	\$84,950	\$6,800	\$19,550	\$111,300
WDM Design**	*\$72,000	\$10,400	\$22,000	\$104,400
Zoo Design, Inc.	\$93,240	\$10,000	\$45,780	\$149,020

\*additional \$3,900 if transformer relocation and parking lot lighting is required

\*\*WDM Design failed to sign required documents within the bid, constituting a material deficiency, and accordingly its bid had to be disqualified.

Zoo staff was pleased with the quality of the proposals overall. All three (3) proposals provided good examples and references.

SWT Design was chosen for a number of reasons including the lowest complete price. In addition, SWT Design had designed a number of primate exhibits.

**COMMUNITY GROUPS/INTERESTED PERSONS CONTACTED:** Miller Park Zoological Society.

**FINANCIAL IMPACT:** This entire project shall be reimbursed by the Illinois Public Museum Capital Grant Program. City must pay for costs as they are accrued. Reimbursements from the State of Illinois shall be received at fifty percent (50%) and 100% completion of the project.

Respectfully submitted for Council consideration.

Prepared by: Jay Tetzloff, Zoo Superintendent

Reviewed by: Bobbie Herakovich, Interim Director of Parks, Rec. & Cultural Arts

Legal review by: Jeffrey R. Jurgens, Corporation Counsel

Recommended by:



David A. Hales  
City Manager

**Attachments:** Attachment 1. Contract

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Motion: That the RFP for Design/Construction Oversight of DeBrazza Plaza at Miller Park Zoo be awarded to SWT Design, in the amount of \$111,300, the contract approved and the Mayor and City Clerk be authorized to execute the necessary documents and any associated contracts approved in form and substance by Corporation Counsel

Motion: \_\_\_\_\_ Seconded by: \_\_\_\_\_

	Aye	Nay	Other		Aye	Nay	Other
Alderman Black				Alderman Painter			
Alderman Fruin				Alderman Sage			
Alderman Hauman				Alderman Schmidt			
Alderman Lower				Alderman Stearns			
Alderman Mwilambwe							
				Mayor Renner			

**CITY OF BLOOMINGTON  
AGREEMENT FOR PROFESSIONAL SERVICES  
WITH SWT DESIGN FOR DEBRAZZA'S PLAZA**

**THIS AGREEMENT**, dated this \_\_\_\_ day of December, 2014, is between the City of Bloomington (hereinafter "CLIENT") and SWT Design (hereinafter "SWT").

**WHEREAS**, CLIENT owns and operates Miller Park Zoo (hereinafter "Zoo") in the City of Bloomington;

**WHEREAS**, CLIENT desire to expand the attractions at the Zoo to include a DeBrazza's Monkey Exhibit (DeBrazza's Plaza), parking lot development and renovations to the Zoo's entrance; and

**WHEREAS**, CLIENT issued a request for proposals seeking an design firm to provide services including but not limited to: concept refinement, schematic design, design development and construction documentation, construction administration for the project scope defined in the City's RFP#2015-44 and SWT was determined by the CLIENT to be the most advantageous proposal; and

**WHEREAS**, the CLIENT and SWT desire to enter into this Agreement to set forth the terms and conditions of the work to be performed.

**NOW THEREFORE**, the parties agree as follows:

**Section 1. Recitals.** The recitals set forth above are incorporated into this Section 1 as if specifically stated herein.

**Section 2. Scope of Services.** SWT hereby agrees to provide the services set forth in the RFP and SWT's proposal, including the following in relation to the Zoo:

- (A) Refinement of DeBrazza's Plaza concept,
- (B) Develop design and schematic documents for said project,
- (C) Produce complete construction documents for said project,
- (D) Provide CAD based files for owner's use as well as CAD based record drawings for said project,
- (E) Provide construction administration throughout the life of the project as described in the proposal

**Section 3. Incorporation of RFP & Proposal Terms.** The provisions of RFP #2015-44, a Request for Proposal for Design Services for DeBrazza's Plaza - Miller Park Zoo, and the proposal submitted by SWT, shall be incorporated into this Agreement and made a part thereof and shall be considered additional contractual requirements that must be met by SWT. In the event of a conflict between the terms of the RFP/Proposal and this Contract, this Contract shall govern.

**Section 4. Fees/Invoices.** For its services, CLIENT agrees to pay SWT a total fees of not more than: \$84,950.00 for its work on design services, \$6,800.00 for incidentals associated with the project, \$19,550.00 for construction observation services, and \$4,200 for any additional site visits made by SWT as directed and determined necessary by CLIENT. SWT's expenses are included in the total fee prices. Charges for services will be billed at least as frequently as monthly, and at the completion of the Project.

**Section 5. Default and Termination.** Either party shall be in default if it fails to perform all or any part of this Contract. If either party is in default, the other party may terminate this Contract upon giving written notice of such termination to the party in default. Such notice shall be in writing and provided thirty (30) days prior to termination. The non-defaulting party shall be entitled to all remedies, whether in law or equity, upon the default or a violation of this Contract. In addition, the prevailing party shall be entitled to reimbursement of attorney's fees and court costs.

**Section 6. Reuse of Documents.** All documents including reports, drawings, specifications, and electronic media furnished by SWT pursuant to this Agreement are instruments of its services. Nothing herein, however, shall limit the CLIENT'S right to use the documents for municipal purposes, including but not limited to the CLIENT'S right to use the documents in an unencumbered manner for purposes of remediation, remodeling and/or construction.

**Section 7. Standard of Care.** Services performed by SWT under this Agreement will be conducted in a manner consistent with that level of care and skill ordinarily exercised by members of the profession currently practicing under similar conditions.

**Section 8. General Liability Insurance and Limitation.** SWT shall maintain general liability insurance for bodily injury and property damage arising directly from its negligent acts or omissions, with general limits shall be less than \$2,000,000.00. Certificates of insurance shall be provided to CLIENT and CLIENT shall be named as an additional insured under the policy. SWT shall not be responsible for any loss, damage or liability beyond the amounts, limits and conditions of such insurance. SWT shall not be responsible for any loss, damage or liability arising from any act or omission by CLIENT, its agents, staff, other consultants, independent contractors, third parties or others working on the Project over which SWT has no supervision or control. Other General Insurance Requirements as provided in the proposal shall also apply.

**Section 9. Indemnification.** To the fullest extent permitted by law, SWT shall indemnify and hold harmless CITY, its officers, officials, agents and employees from claims, demands, causes of action and liabilities of every kind and nature whatsoever arising out of or in connection with SWT's operations performed under this Contract, except for loss, damage or expense arising from the sole gross negligence or willful misconduct of the CITY or the CITY's agents, servants or independent contractors who are directly responsible to CITY. This indemnification shall extend to claims occurring after this Contract is terminated as well as while it is in force. The indemnity shall apply regardless of any concurrent negligence, whether active or passive, of the CITY or CITY's officers, officials, agents, employees, or any other persons or entities. The indemnity set forth in this section shall not be limited by insurance requirements or by any other provision of this Contract.

**Section 10. Consequential Damages.** Notwithstanding any other provision of this Agreement, and to the fullest extent permitted by law, neither CLIENT nor SWT, their respective officers, directors, partners, employees, contractors or sub consultants shall be liable to the other or shall make any claim for incidental, indirect, or consequential damages arising out of or connected in any way to this Project or this Agreement. This mutual waiver of consequential damages shall include, but not be limited to, loss of use, loss of profit, loss of business, loss of income, loss of reputation and any other consequential damages that either party may have incurred from any cause of action including negligence, strict liability, breach of contract and breach of strict and implied warranty.

**Section 11. Assignment.** Neither party to this Agreement shall transfer, sublet, or assign any rights or duties under or interest in this Agreement, including but not limited to monies that are due or monies that may become due, without the written consent of the other party. Subcontracting to sub consultants, normally contemplated by SWT as generally accepted business practice, shall not be considered an assignment for purposes of this Agreement.

**Section 12. Duty to Advise, Supervise and Inspect.** SWT will advise CLIENT in writing of any omissions, substitutions, defects, and deficiencies noted in the work of contractors. SWT shall visit the project and provide oversight, with the set number of site visits, as provided for in the RFP and SWT proposal.

**Section 13. Right of Entry.** CLIENT shall provide for SWT's right to enter property owned by CLIENT and/or others in order for SWT to fulfill the scope of services for this Project.

**Section 14. Confidentiality.** Each party shall retain as confidential, all information and data furnished to it by the other party which are designated in writing by such other party as confidential at the time of transmission, and are obtained or acquired by the receiving party in connection with this Agreement, and said party shall not disclose such information to any third party except as may be required by law.

**Section 15. Third Party Beneficiaries.** Nothing contained in this Agreement shall create a contractual relationship with or a cause of action in favor of a third party against either CLIENT or SWT. SWT's services under this Agreement are being performed solely for the CLIENT's benefit, and no other party or entity shall have any claim against SWT because of this Agreement or the performance or nonperformance of services hereunder. CLIENT and SWT agree to require a similar provision in all contracts with contractors, subcontractors, sub consultants, vendors, and other entities involved in this Project to carry out the intent of this provision.

**Section 16. Severability.** If any term or provision of this Agreement is held to be invalid or unenforceable under any applicable statute or rule of law, such holding shall be applied only to the provision so held, and the remainder of this Agreement shall remain in full force and effect.

**Section 17. Survival.** Notwithstanding completion or termination of the Agreement for any reason, all rights, duties, obligations of the parties to this Agreement shall survive such completion or termination and remain in full force and effect until fulfilled.



**Section 18. Entire Agreement.** Notwithstanding the incorporation of the Request for Proposals and SWT'S proposal, this Agreement is the entire Agreement between the CLIENT and SWT. It supersedes all prior communications, understandings and agreements, whether written or oral. Both parties have participated fully in the preparation and revision of this Agreement, and each party and its counsel have reviewed the final document. Any rule of contract construction regarding ambiguities being construed against the drafting party shall not apply in the interpreting of this Agreement, including any Section Headings or Captions. Amendments to this Agreement must be in writing and signed by both CLIENT and SWT.

**Section 19. Time for Services.** Time is of the essence. SWT shall provide the services required by this agreement in conformance with the project schedule adopted by the CLIENT.

**Section 20. Modification to the Agreement.** CLIENT or SWT may, from time to time, request modifications or changes in the scope of services to be performed hereunder. Such changes, including any increase or decrease in the amount of SWT's compensation, to which CLIENT and SWT mutually agree shall be incorporated in this Agreement by a written amendment to the Agreement.

**Section 21. Compliance with Laws.** SWT and all Work by SWT shall at all times comply with all laws, ordinances, statutes and governmental rules, regulations and codes.

**Section 22. Governing Law.** This Agreement shall be governed by and interpreted pursuant to the laws of the State of Illinois.

**Section 23. Joint Drafting.** The parties expressly agree that this agreement was jointly drafted, and that both had opportunity to negotiate its terms and to obtain the assistance of counsel in reviewing it terms prior to execution. Therefore, this agreement shall be construed neither against nor in favor of either party, but shall be construed in a neutral manner.

**Section 24. Paragraph Headings.** The titles to the paragraphs of this agreement are solely for the convenience of the parties and shall not be used to explain, modify, simplify, or aid in the interpretation of the provisions of this agreement.

**Section 25. Counterparts.** This agreement may be executed in any number of counterparts, each of which shall be deemed to be an original, but all of which together shall constitute the same instrument.

**CITY OF BLOOMINGTON**

**SWT ARCHITECTS P.A.**

By: \_\_\_\_\_  
Its Mayor

By: \_\_\_\_\_  
Its \_\_\_\_\_

ATTEST:

By: \_\_\_\_\_  
City Clerk

By: \_\_\_\_\_  
Its \_\_\_\_\_



# FY2015 Financial Update

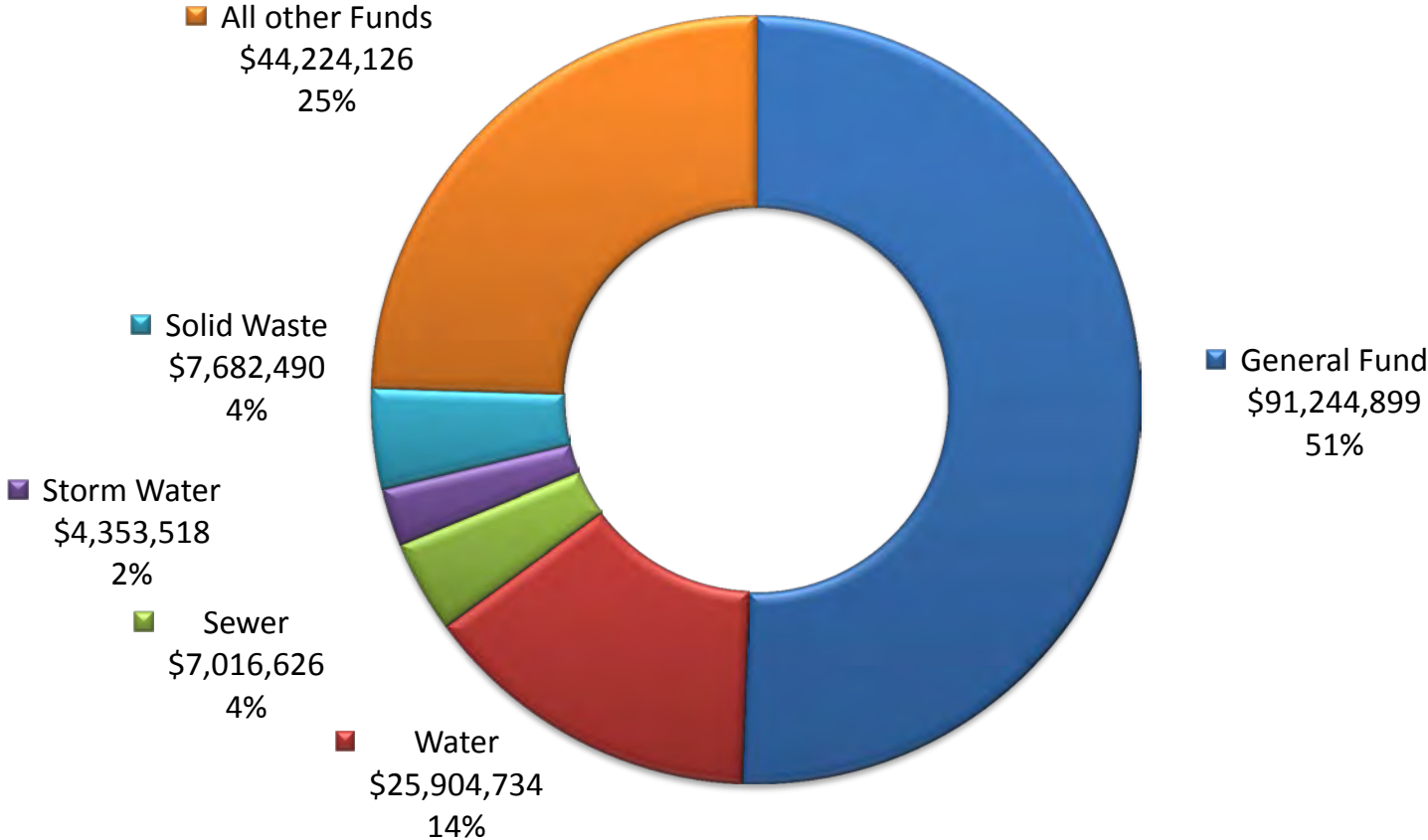
City Council Meeting  
December 15, 2014

Patti-Lynn Silva, Finance Director

# FY 2015 Financial Update

- ▶ Fund Overview
- ▶ General Fund
- ▶ Water Fund
- ▶ Sewer Fund
- ▶ Storm Water Fund
- ▶ Solid Waste Fund
- ▶ Discussion

# Fund Overview

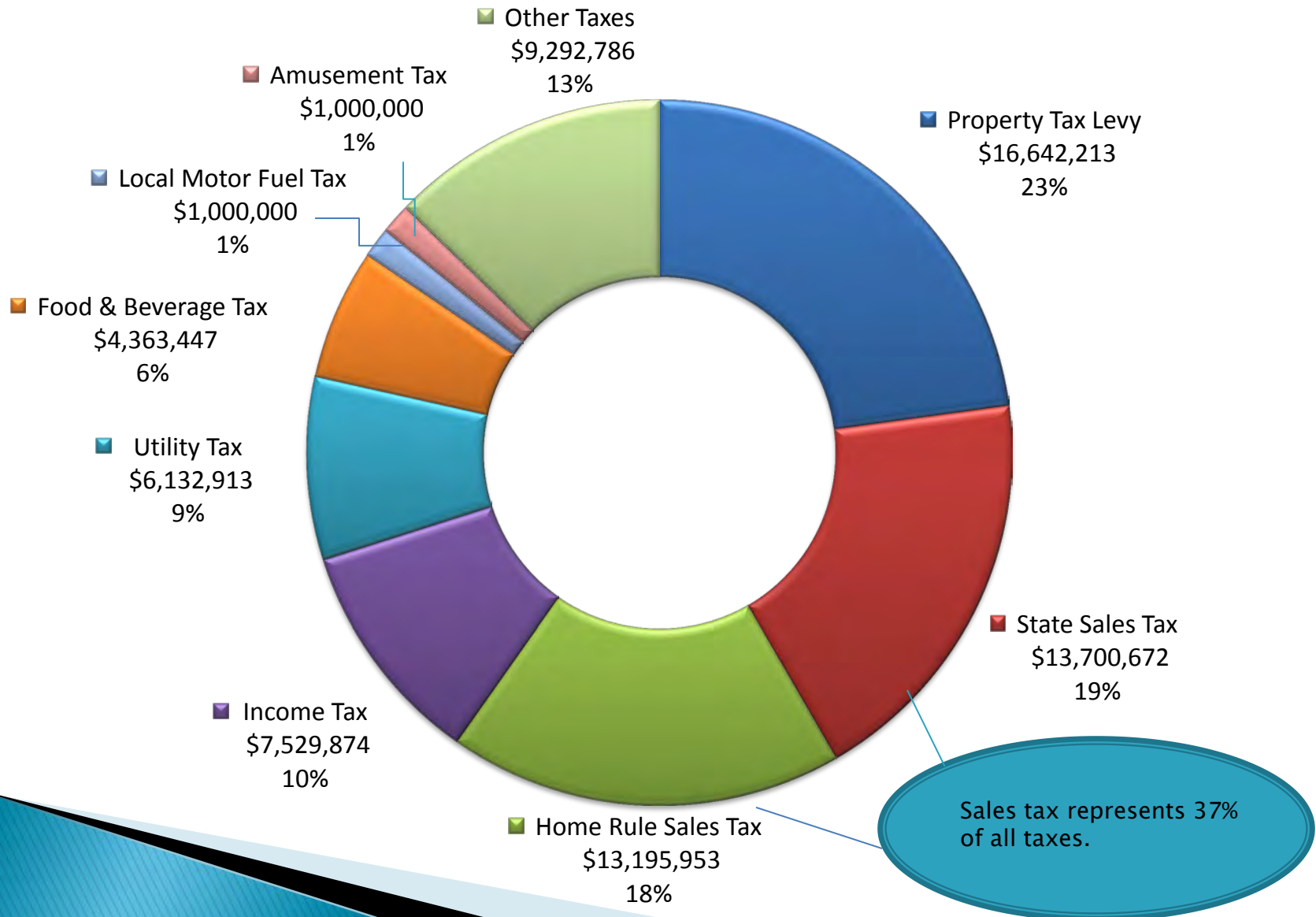


\*The City budgeted for 28 funds in FY2015 totaling \$180 million.

# General Fund

- ▶ The General Fund is the City's main operating fund which houses most City operations.
- ▶ 80 percent of General Fund operations are funded through state and local taxation.
- ▶ The remaining 20 percent is funded through various licenses, permits, fines, and fees.
- ▶ Much of General Fund revenues are considered elastic in nature and sensitive to changes in the economy.
- ▶ The General Fund also supports operations in other funds that cannot support themselves.

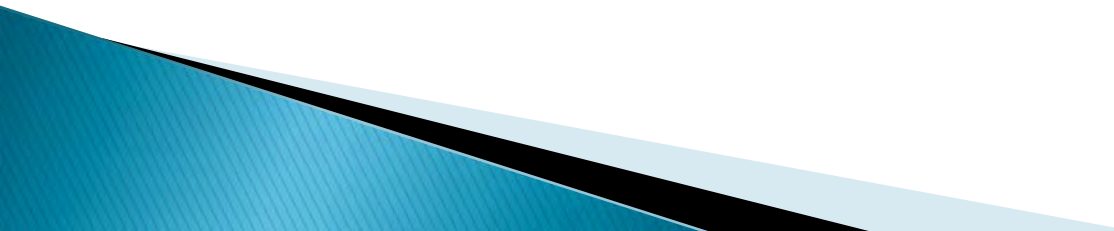
# General Fund Taxes



# Revenue Projections

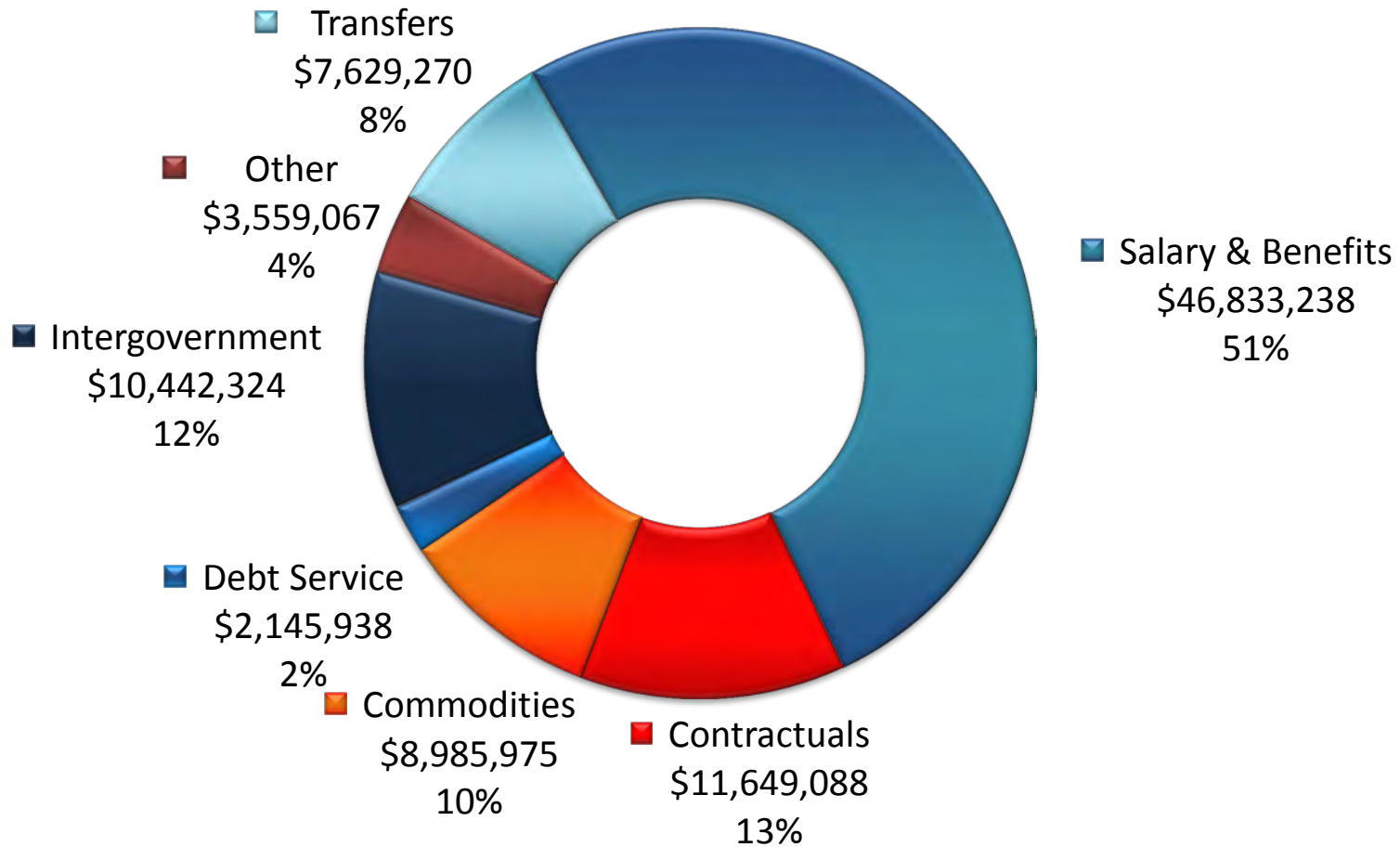
- ▶ Both State and Home Rule Sales tax are trending 3 and 4 percent behind this time last year and represents consumer spending through September 2014. This trend could result in a shortage of approximately \$1.0 million.
- ▶ Income Tax is also trending down at 4 percent or – \$320,000.
- ▶ Utility Taxes are increasing due to recent rate increases; however consumption is being tracked to ascertain if projected increases earmarked for police and fire pensions will be met.
- ▶ Local Motor Fuel tax is trending higher than anticipated and may end the year with + \$600,000 which will be utilized for additional street resurfacing expenses.
- ▶ Amusement tax is trending under budget by – \$500,000 however much of this revenue is seasonal and could dramatically increase due to timing of events and movie purchases.

# Revenue Projections

- ▶ Plumbing, heating and electrical permits are down \$150,000 and ambulance fees are down \$400,000.
  - ▶ The closure of the Market Street TIF could add \$300,000 in additional revenues to the General Fund.
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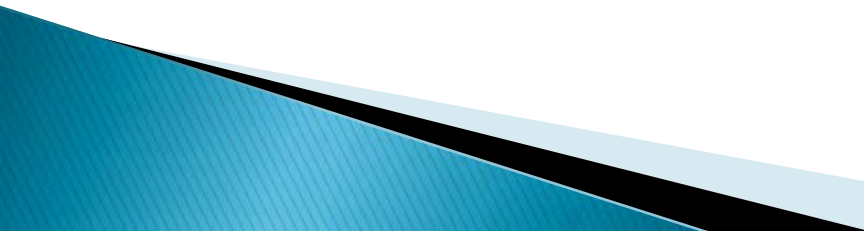


# General Fund Expenditures



\*\*Debt service represents payments for capital leases only and intergovernmental includes payments for police and fire pensions.

# Expenditure Projections

- ▶ Many high level retirements took place this year resulting in increased costs for retirement related payouts and cost for contract employees for interim positions estimated at \$700,000.
  - ▶ Overtime in the Fire department is running over budget due to vacancies related to work related injuries – \$800,000.
  - ▶ Outside legal services may be over due to complex matters i.e. Pepsi ice center garage, coliseum repairs – \$400,000.
- 

# Expenditures Projections

- ▶ Savings in principal and interest related to the capital lease program of \$650,000. This year's lease will be executed later in the fiscal year.

# General Fund Year End Projections

	FY2015 Revised Budget	FY2015 Projected as of 12-15-14
Revenue	\$ 92,362,137	\$ 91,010,441
Expenditures	\$ (91,837,108)	\$ (93,148,603)
Net Surplus/(Deficit):	\$ 525,029	\$ (2,138,162)
Fund Balance*	\$14,095,426	
% of Expenditures	15.35%	
<i>* audited unrestricted fund balance as of 04-30-14.</i>		

- An action plan to resolve this deficit without using fund balance is already underway.

# Water Fund Year End Projections

	FY2015 Revised Budget	FY2015 Projected as of 12-15-14
Revenue	\$ 19,279,000	\$ 16,646,134
Expenditures	\$ (25,904,734)	\$ (22,363,139)
Net Surplus/(Deficit):	\$ (6,625,734)	\$ (5,717,005)
Fund Balance*	\$23,219,594	\$17,502,589
% of Expenditures	89.63%	78.27%
* audited unrestricted fund balance as of 04-30-14.		

- Deficits represent a planned drawdown of fund balance (\$6.6 million) for capital projects. Revenue projections are reduced based on lower consumption attributed to a wet year and the removal of Locust Colton Phase II reimbursement.

# Sewer Fund Year End Projections

	FY2015 Revised Budget	FY2015 Projected as of 12-15-14
Revenue	\$ 6,487,106	\$ 5,487,709
Expenditures	\$ (7,083,996)	\$ (6,389,442)
Net Surplus/(Deficit):	\$ (596,890)	\$ (901,733)
Fund Balance*	\$2,479,900	\$1,578,167
% of Expenditures	35.01%	24.70%
<i>* audited unrestricted fund balance as of 04-30-14.</i>		

- Deficits represent a planned drawdown of fund balance for capital projects. Revenue projections are reduced based on the removal of Locust Colton Phase II reimbursement.

# Storm Water Fund Year End Projections

	FY2015 Revised Budget	FY2015 Projected as of 12-15-14
Revenue	\$ 3,946,463	\$ 2,821,875
Expenditures	\$ (4,420,888)	\$ (3,467,198)
Net Surplus/(Deficit):	\$ (474,425)	\$ (645,324)
Fund Balance*	\$722,034	\$76,711
% of Expenditures	16.33%	2.21%
<i>* audited unrestricted fund balance as of 04-30-14.</i>		

- Deficits represent a planned drawdown of fund balance for capital projects. In addition, revenue projections are reduced based on the removal of Locust Colton Phase II reimbursement.

# Solid Waste Fund Year End Projections

	FY2015 Revised Budget	FY2015 Projected as of 12-15-14
Revenue	\$ 7,346,400	\$ 6,672,268
Expenditures	\$ (7,720,890)	\$ (7,815,612)
Net Surplus/(Deficit):	\$ (374,490)	\$ (1,143,344)
Fund Balance*	(\$399,813)	(\$1,543,157)
% of Expenditures	-5.18%	-19.74%
<i>* audited unrestricted fund balance as of 04-30-14.</i>		

- A new fee structure was adopted for Fiscal Year 2015 based on refuse cart size. Monthly fees are determined by cart size. More citizens opted for the smallest cart size than anticipated causing revenues to drop. Revenues already include a \$1.2 million transfer from the General Fund.



# Discussion

Impact to Current Year

Impact to FY2016



## MEMORANDUM



City of Bloomington Council

David Hales, City Manager

Patti-Lynn Silva, Finance Director

Monthly Budget Report as of October 31, 2014 **Unaudited**

Date: November 25, 2014

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This report represents the revised City of Bloomington's financial activity through the end of October 31, 2014 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 October 31, 2014.
- Budget versus Actual Revenue and Expenditures for all funds, including a detailed line by line account for the Non-Departmental Revenue that includes the majority of General Fund Revenues
- October narrative and report for Local Tax Collection: Food & Beverage, Package Liquor and Hotel/Motel Tax, Local Motor Fuel Tax and Amusement Tax
- General Fund Glossary of Major Revenues

Please note:

- Utility tax increases went in to effect April 28, 2014 or the first available billing cycle for each utility. Therefore, implementation dates are staggered. In addition, the telecommunications tax is effective on January 1, 2015 as regulated by the state.
- Both the Amusement Tax and the Local Motor Fuel Tax are effective on August 1, 2014 therefore, revenue received will begin in September 2014. Tax filings are filed the month after taxes are charged.

**City of Bloomington - Fiscal Year 2015**  
**Fund Balance Summary Report-UNADJUSTED**  
**as of October 31, 2014**

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

Fund Type	Fund Number		Audited Budgetary Fund Balance 5/01/14 <sup>1</sup>	YTD Unadjusted Revenue	YTD Unadjusted Expenses <sup>2</sup>	YTD Encumbrances <sup>3</sup>	Unaudited Budgetary Fund Balance 10/31/2014
<b>General Fund</b>	1001	<b>Total General Fund:</b>	\$ 14,095,426	\$ 51,754,151	\$ 47,460,201	\$ 2,080,290	\$ 16,309,086
	2030	Motor Fuel Tax	\$ 4,980,228	\$ 1,655,505	\$ -	\$ 193,853	\$ 6,441,879
	2070	Board of Elections	\$ 577,235	\$ 452,950	\$ 148,763	\$ -	\$ 881,423
	2090	Drug Enforcement	\$ 402,954	\$ 91,406	\$ 60,556	\$ 29,111	\$ 404,693
	2240	Community Development <sup>4</sup>	\$ 46,187	\$ 540,374	\$ 566,314	\$ 66,819	\$ (46,572)
	2250	IHDA Grant Funds	\$ (4,076)	\$ 42,719	\$ 6,775	\$ -	\$ 31,868
	2310	Library Fund	\$ 3,273,836	\$ 5,092,962	\$ 2,586,895	\$ -	\$ 5,779,904
	2320	Library Fixed Assets	\$ 438,262	\$ 232,277	\$ 19,990	\$ 79,253	\$ 571,296
	2410	Park Dedication	\$ 802,299	\$ 44,909	\$ 13,539	\$ -	\$ 833,670
		<b>Total Special Revenue Funds:</b>	\$ 10,516,926	\$ 8,153,102	\$ 3,402,831	\$ 369,036	\$ 14,898,160
<b>Debt Service</b>	3010	General Bond & Interest	\$ 6,810,219	\$ 3,759,413	\$ 2,450,506	\$ -	\$ 8,119,126
	3030	Market Square TIF Bond Redemption	\$ 951,729	\$ 1,105	\$ 130	\$ -	\$ 952,705
	3060	2004 Coliseum Bond Redemption	\$ 1,872,767	\$ 25,703,464	\$ 25,877,804	\$ -	\$ 1,698,427
	3062	2004 Multi-Project Bond Redemption	\$ 908,945	\$ 641,824	\$ 438,452	\$ -	\$ 1,112,318
		<b>Total Debt Service Funds:</b>	\$ 10,543,660	\$ 30,105,807	\$ 28,766,891	\$ -	\$ 11,882,575
<b>Capital Projects</b>	4010	Capital Improvement	\$ 465,440	\$ 1,853,327	\$ 618,719	\$ 1,413,246	\$ 286,802
	4011	Capital Lease <sup>4</sup>	\$ 697,172	\$ 309	\$ 879,745	\$ 1,506,924	\$ (1,689,188)
	4030	Central Bloomington TIF Dev <sup>5</sup>	\$ (5,820)	\$ (11)	\$ 15,147	\$ -	\$ (20,979)
	4075	Pepsi Ice Center Capital Project	\$ 365	\$ 0	\$ -	\$ -	\$ 365
		<b>Total Capital Project Funds:</b>	\$ 1,157,156	\$ 1,853,625	\$ 1,513,611	\$ 2,920,170	\$ (1,423,000)

**FUND BALANCE SUMMARY AND NOTES CONTINUED ON NEXT PAGE**

**City of Bloomington - Fiscal Year 2015  
Fund Balance Summary Report-UNADJUSTED  
as of October 31, 2014**

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

Fund Type	Fund Number		Audited Budgetary Fund Balance 5/01/14 <sup>1</sup>	YTD Unadjusted Revenue	YTD Unadjusted Expenses <sup>2</sup>	YTD Encumbrances <sup>3</sup>	Unaudited Budgetary Fund Balance 10/31/2014
Enterprise	5010	Water Maintenance & Operation	\$ 23,219,594	\$ 8,550,069	\$ 5,870,138	\$ 510,924	\$ 25,388,601
	5110	Sewer Maintenance & Operation	\$ 2,479,900	\$ 2,592,209	\$ 1,501,189	\$ 329,735	\$ 3,241,185
	5310	Storm Water Management	\$ 722,034	\$ 1,417,939	\$ 1,276,269	\$ 509,701	\$ 354,003
	5440	Solid Waste <sup>6</sup>	\$ (399,813)	\$ 3,430,157	\$ 3,788,019	\$ 940,684	\$ (1,698,360)
	5560	Abraham Lincoln Parking Facility <sup>7</sup>	\$ 99,341	\$ 168,847	\$ 341,058	\$ -	\$ (72,870)
	5640	Golf Operations <sup>8</sup>	\$ (114,448)	\$ 1,793,359	\$ 1,705,544	\$ 72,978	\$ (99,612)
	5710	US Cellular Coliseum Fund <sup>9</sup>	\$ (537,665)	\$ 763,623	\$ 844,197	\$ 10,000	\$ (628,239)
		<b>Total Enterprise Funds:</b>	\$ 25,468,943	\$ 18,716,202	\$ 15,326,415	\$ 2,374,021	\$ 26,484,709
Internal Service	6015	Casualty Insurance Fund	\$ 2,951,972	\$ 1,673,239	\$ 2,527,613	\$ -	\$ 2,097,598
	6020	Employee Insurance & Benefits	\$ 1,237,474	\$ 5,104,680	\$ 5,261,152	\$ -	\$ 1,081,001
	6028	Employee Retiree Group Healthcare	\$ (24,678)	\$ 683,421	\$ 492,136	\$ -	\$ 166,608
		<b>Total Internal Service Funds:</b>	\$ 4,164,768	\$ 7,461,340	\$ 8,280,901	\$ -	\$ 3,345,207
Permanent	7210	JM Scott Health Care	\$ 4,973,511	\$ 590,238	\$ 119,873	\$ -	\$ 5,443,876
<b>Grand Totals:</b>			<b>\$ 70,920,391</b>	<b>\$ 118,634,464</b>	<b>\$ 104,870,724</b>	<b>\$ 7,743,517</b>	<b>\$ 76,940,614</b>

<sup>1</sup> - Represents the audited budgetary fund balances which include reserves for carryforward encumbrances.

<sup>2</sup> - Includes current year budgeted expenditures.

<sup>3</sup> - Includes current year encumbrances.

<sup>4</sup> - Negative fund balance is due to the timing of reimbursements.

<sup>5</sup> - Central Bloomington TIF is in the process of being closed out.

<sup>6</sup> - The negative fund balance is being addressed by the new fee structure adopted by City Council that is being phased in beginning in FY 2015, in addition the landfill fee, bulk and brush disposal are encumbered at the beginning of the fiscal year.

<sup>7</sup> - The fund balance for the Abraham Lincoln Parking Deck is negative due to timing of receipts as McLean County pays in February for their annual monthly parking passes.

<sup>8</sup> - The Golf fund balance is negative due to poor weather in spring of 2014 and remains negative due to an open encumbrance for chemicals.

<sup>9</sup> - Negative fund balance is due primarily to Emergency Repairs for the Smoke and Exhaust Systems to be reimbursed by the General Fund.

## Major Revenue Summary

Revenues Earned	Annual Budget	FY2015 YTD	FY2014 YTD	Variance	% Variance	# of Months Collected
Home Rule Sales Tax	\$ 14,647,149.00	\$ 4,706,826.06	\$ 4,845,131.13	\$ (138,305.07)	-2.85%	Four Months
State Sales Tax	\$ 13,700,672.00	\$ 4,499,342.54	\$ 4,611,686.64	\$ (112,344.10)	-2.44%	Four Months
Income Tax	\$ 7,529,874.00	\$ 2,719,402.90	\$ 2,853,937.04	\$ (134,534.14)	-4.71%	Four Months
Utility Tax	\$ 6,132,913.00	\$ 2,194,454.70	\$ 1,801,916.40	\$ 392,538.30	21.78%	Five Months
Ambulance Fee	\$ 5,022,998.00	\$ 1,849,639.83	\$ 1,869,166.17	\$ (19,526.34)	-1.04%	Five Months
Food & Beverage Tax	\$ 4,363,447.00	\$ 1,779,416.00	\$ 1,819,209.04	\$ (39,793.04)	-2.19%	Five Months
Franchise Tax	\$ 2,190,809.00	\$ 636,774.42	\$ 632,145.35	\$ 4,629.07	0.73%	Five Months
Replacement Tax	\$ 1,857,810.00	\$ 672,024.20	\$ 765,316.93	\$ (93,292.73)	-12.19%	Six Months
Hotel & Motel Tax	\$ 1,759,003.00	\$ 767,656.68	\$ 849,041.87	\$ (81,385.19)	-9.59%	Five Months
Local Use Tax	\$ 1,325,600.00	\$ 674,045.59	\$ 608,493.30	\$ 65,552.29	10.77%	Six Months
Packaged Liquor	\$ 1,040,000.00	\$ 443,558.18	\$ 430,377.15	\$ 13,181.03	3.06%	Five Months
Amusement Tax	\$ 1,000,000.00	\$ 116,621.71	\$ -	\$ 116,621.71	0.00%	Two Months
Local Motor Fuel	\$ 1,000,000.00	\$ 395,059.10	\$ -	\$ 395,059.10	0.00%	Two Months
Building Permit	\$ 897,000.00	\$ 424,583.36	\$ 480,424.03	\$ (55,840.67)	-11.62%	Six Months
Vehicle Use Tax	\$ 889,463.00	\$ 504,793.29	\$ 449,213.39	\$ 55,579.90	12.37%	Five Months
Video Gaming	\$ 306,000.00	\$ 189,986.96	\$ 102,130.53	\$ 87,856.43	86.02%	Four Months
Auto Rental	\$ 100,000.00	\$ 30,530.39	\$ 33,818.27	\$ (3,287.88)	-9.72%	Four Months

**City of Bloomington  
Property Tax Levy  
Calendar Year 2013 Tax Levy --- Collected in Fiscal Year 2015  
October 2014**

Property Tax Distribution (collected)		
	FY 2015	FY 2014
<b>General Fund</b>	\$ 18,147,247	\$ 18,672,356
<b>Library</b>	\$ 4,413,834	\$ 4,513,477
<b>Total:</b>	<b>\$ 22,561,081</b>	<b>\$ 23,185,833</b>

Property Tax Accounts	Calendar Year 2013 Levy Collected in FY 2015 Levy Established by Bloomington City Council	Portion of Levy Collected YTD	Balance to Collect	Percentage of Collections
General Corporate	\$ 1,287,233	\$ 1,249,529	\$ 37,704	97.07%
IMRF	\$ 2,502,907	\$ 2,429,644	\$ 73,263	97.07%
FICA Taxes	\$ 1,459,009	\$ 1,416,266	\$ 42,743	97.07%
Police Protection	\$ 1,354,421	\$ 1,314,859	\$ 39,562	97.08%
Fire Protection	\$ 1,183,228	\$ 1,148,648	\$ 34,580	97.08%
Public Parks	\$ 1,001,415	\$ 972,166	\$ 29,249	97.08%
Road and Bridge	\$ -	\$ -	\$ -	0.00%
Fire Pension Fund <sup>1</sup>	\$ 3,946,000	\$ 3,830,521	\$ 115,479	97.07%
Police Pension Fund <sup>1</sup>	\$ 3,758,000	\$ 3,648,050	\$ 109,950	97.07%
Bonded Debt	\$ 2,180,143	\$ 2,137,564	\$ 42,579	98.05%
<b>Total General Fund:</b>	<b>\$ 18,672,356</b>	<b>\$ 18,147,247</b>	<b>\$ 482,530</b>	<b>97.19%</b>
<b>Library</b>	<b>\$ 4,546,710</b>	<b>\$ 4,413,834</b>	<b>\$ 132,876</b>	<b>97.08%</b>
<b>Total City Levy:</b>	<b>\$ 23,219,066</b>	<b>\$ 22,561,081</b>	<b>\$ 657,985</b>	<b>97.17%</b>

<sup>1</sup> - The Fire Pension and Police Pension tax levy amounts are derived from the City Council Adopted Pension Policy approved on November 12, 2013.  
<sup>2</sup> - The City collects property taxes in two installments. These payments are collected by the McLean County Treasurer and this office distributes collected funds to the City. The first installment was due in June, while the second installment is due in September. The City expects to collect approximately fifty percent of the levy by the end of July.



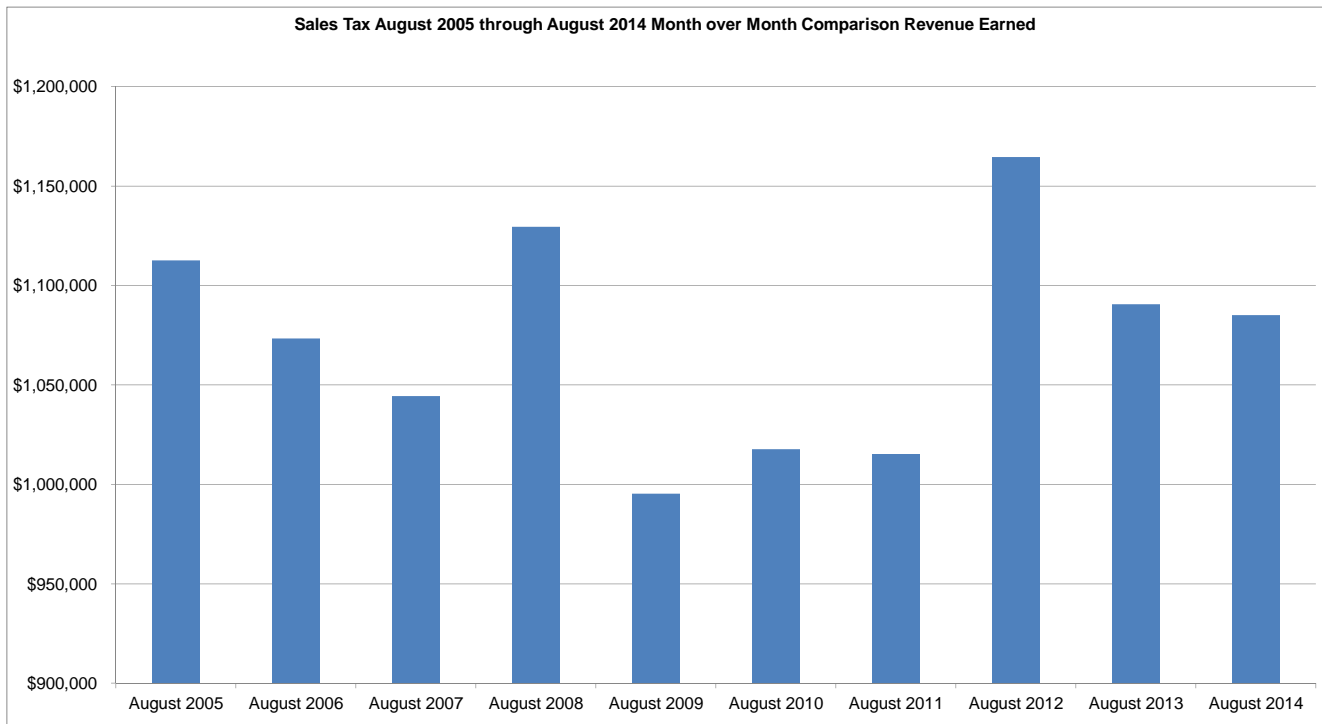
## Fiscal Year 2015 City of Bloomington State Sales Taxes October 2014

State Sales Tax Comparison FY 2014 vs. FY 2015				
Four Months	FY 2015	FY 2014	% variance	\$ variance
State Sales Tax	\$ 4,499,343	\$ 4,611,687	-2.44%	\$ (112,344)
<b>Total:</b>	<b>\$ 4,499,343</b>	<b>\$ 4,611,687</b>		

Month Received	Month Earned	Consumer Spending	Average Monthly Budget 1	Actual Earned 2	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
July 2014	May 2014	April 2014	\$ 1,107,608	\$ 1,106,803	\$ (805)	\$ 1,106,803	\$ 1,107,608	\$ (805)	-0.1%
August 2014	June 2014	May 2014	\$ 1,140,884	\$ 1,185,472	\$ 44,589	\$ 2,292,275	\$ 2,248,491	\$ 43,784	1.9%
September 2014	July 2014	June 2014	\$ 1,219,462	\$ 1,121,965	\$ (97,499)	\$ 3,414,240	\$ 3,467,953	\$ (53,714)	-1.5%
October 2014	August 2014	July 2014	\$ 1,099,504	\$ 1,085,103	\$ (14,401)	\$ 4,499,343	\$ 4,567,457	\$ (68,115)	-1.5%
November 2014	September 2014	August 2014	\$ 1,106,593						
December 2014	October 2014	September 2014	\$ 1,171,677						
January 2015	November 2014	October 2014	\$ 1,131,703						
February 2015	December 2014	November 2014	\$ 1,139,858						
March 2015	January 2015	December 2014	\$ 1,466,624						
April 2015	February 2015	January 2015	\$ 955,048						
May 2015	March 2015	February 2015	\$ 1,019,402						
June 2015	April 2015	March 2015	\$ 1,142,310						
			<b>\$ 13,700,672</b>	<b>\$ 4,499,343</b>					

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

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



**Represents consumer spending in July, earned by the City in August and remitted to the City in October.**

## Fiscal Year 2015 City of Bloomington Home Rule Sales Taxes October 2014

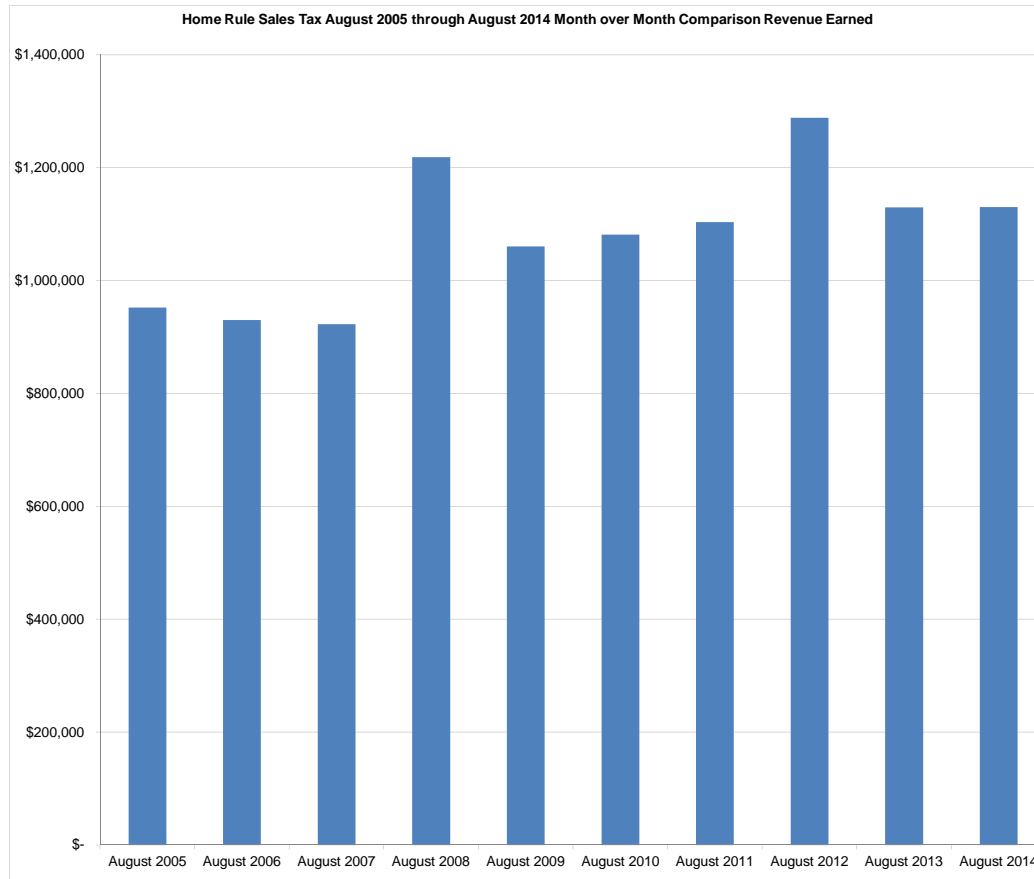
Home Rule Sales Tax Comparison FY 2014 vs. FY 2015				
Four Months	FY 2015	FY 2014	% variance	\$ variance
Home Rule Sales Tax	\$ 4,706,826	\$ 4,845,131	-2.85%	\$ (138,305)
<b>Total:</b>	<b>\$ 4,706,826</b>	<b>\$ 4,845,131</b>		

Month Received	Month Earned	Consumer Spending	Average Monthly Budget 1	Actual Earned 2	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
July 2014	May 2014	April 2014	\$ 1,139,360	\$ 1,133,379	\$ (5,981)	\$ 1,133,379	\$ 1,139,360	\$ (5,981)	-0.5%
August 2014	June 2014	May 2014	\$ 1,206,313	\$ 1,260,514	\$ 54,202	\$ 2,393,893	\$ 2,345,673	\$ 48,220	2.1%
September 2014	July 2014	June 2014	\$ 1,284,872	\$ 1,182,446	\$ (102,426)	\$ 3,576,339	\$ 3,630,545	\$ (54,205)	-1.5%
October 2014	August 2014	July 2014	\$ 1,169,570	\$ 1,130,487	\$ (39,083)	\$ 4,706,826	\$ 4,800,114	\$ (93,288)	-1.9%
November 2014	September 2014	August 2014	\$ 1,196,997						
December 2014	October 2014	September 2014	\$ 1,231,794						
January 2015	November 2014	October 2014	\$ 1,208,833						
February 2015	December 2014	November 2014	\$ 1,275,162						
March 2015	January 2015	December 2014	\$ 1,660,773						
April 2015	February 2015	January 2015	\$ 1,000,035						
May 2015	March 2015	February 2015	\$ 1,064,418						
June 2015	April 2015	March 2015	\$ 1,209,022						
<b>Totals</b>			<b>\$ 14,647,149</b>	<b>\$ 4,706,826</b>					

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

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

Note: The Home Rule Sales Tax budget for FY 2015 is divided between 3 department: Non-Departmental \$11,495,953, BCPA \$1,700,000 and the Coliseum \$1,451,196.



Represents consumer spending in July, earned by the City in August and remitted to the City in October.



## Fiscal Year 2015 City of Bloomington General Fund - Income Tax October 2014

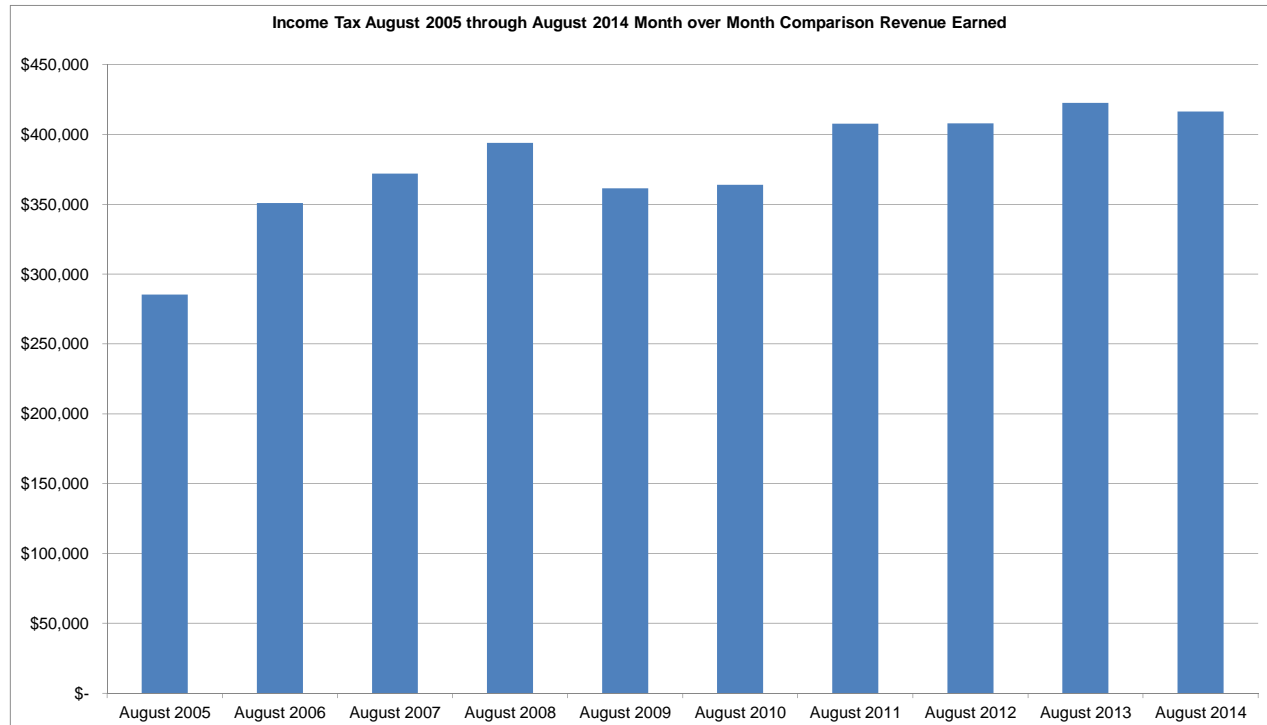
Income Tax Comparison FY 2014 vs. FY 2015				
Four Months	FY 2015	FY 2014	% variance	\$ variance
<b>Income Tax</b>	\$ 2,719,403	\$ 2,853,937	-4.71%	\$ (134,534)
<b>Total:</b>	<b>\$ 2,719,403</b>	<b>\$ 2,853,937</b>		

Month Received	Month Earned	Month collected by the State	Average Monthly Budget 2	Actual Earned 3	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
July 2014	May 2014	April 2014 <sup>1</sup>	\$ 1,069,390	\$ 1,157,916	\$ 88,526	\$ 1,157,916	\$ 1,069,390	\$ 88,526	8.3%
August 2014	June 2014	May 2014	\$ 585,835	\$ 431,290	\$ (154,545)	\$ 1,589,206	\$ 1,655,225	\$ (66,019)	-4.0%
September 2014	July 2014	June 2014	\$ 701,140	\$ 713,798	\$ 12,658	\$ 2,303,004	\$ 2,356,365	\$ (53,361)	-2.3%
October 2014	August 2014	July 2014	\$ 442,971	\$ 416,399	\$ (26,572)	\$ 2,719,403	\$ 2,799,336	\$ (79,933)	-2.9%
November 2014	September 2014	August 2014	\$ 442,299						
December 2014	October 2014	September 2014	\$ 723,257						
January 2015	November 2014	October 2014	\$ 487,276						
February 2015	December 2014	November 2014	\$ 432,926						
March 2015	January 2015	December 2014	\$ 657,549						
April 2015	February 2015	January 2015	\$ 802,385						
May 2015	March 2015	February 2015	\$ 452,085						
June 2015	April 2015	March 2015	\$ 732,761						
<b>Totals</b>			<b>\$ 7,529,874</b>	<b>\$ 2,719,403</b>					

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

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

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



**Represents taxes paid in July, earned by the City in August and remitted to the City in October.**

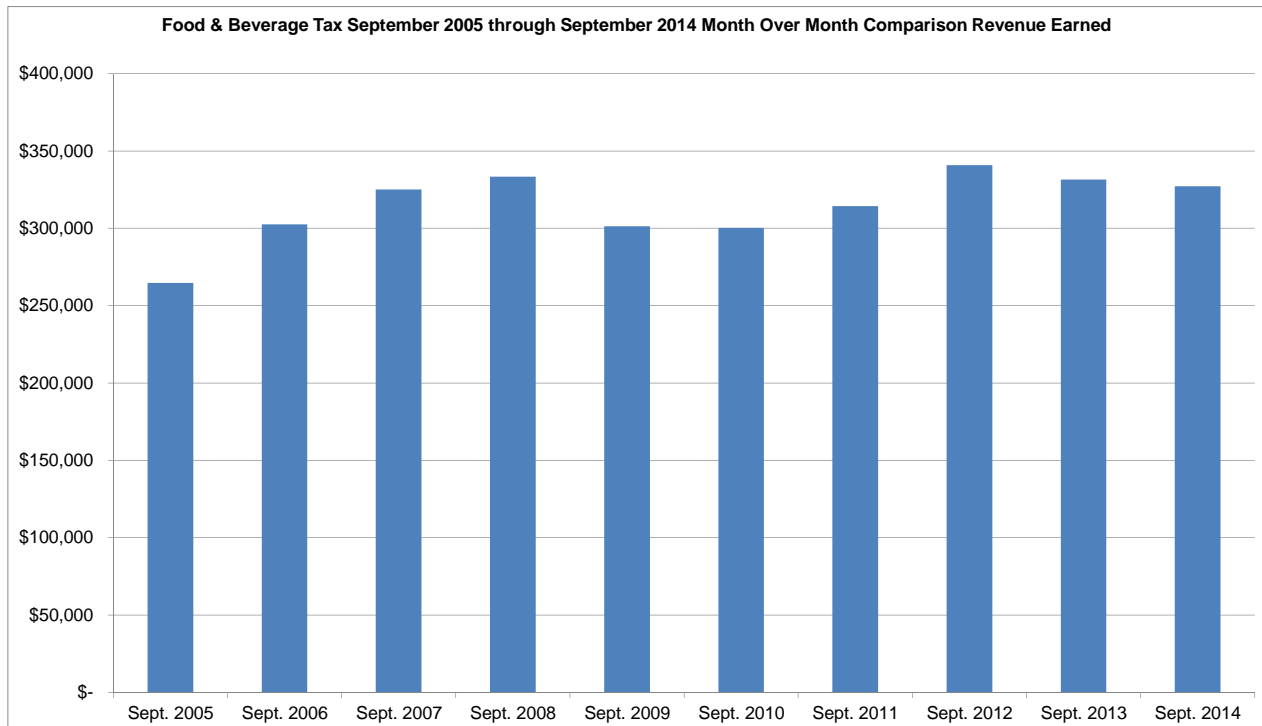
## Fiscal Year 2014 City of Bloomington General Fund - Food & Beverage October 2014

Food & Beverage Tax Comparison FY 2014 vs. FY 2015				
Five Months	FY 2015	FY 2014	% variance	\$ variance
Food & Beverage Tax	\$ 1,779,416	\$ 1,819,209	-2.19%	\$ (39,793)
<b>Total:</b>	<b>\$ 1,779,416</b>	<b>\$ 1,819,209</b>		

Month Received	Month Earned	Average Monthly Budget 1, 2	Actual Earned	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
June 2014	May 2014	\$ 362,382	\$ 361,686	\$ (695)	\$ 361,686	\$ 362,382	\$ (695)	-0.2%
July 2014	June 2014	\$ 367,840	\$ 369,143	\$ 1,303	\$ 730,829	\$ 730,222	\$ 608	0.1%
August 2014	July 2014	\$ 370,010	\$ 349,808	\$ (20,202)	\$ 1,080,637	\$ 1,100,231	\$ (19,594)	-1.8%
September 2014	August 2014	\$ 362,237	\$ 371,533	\$ 9,296	\$ 1,452,170	\$ 1,462,468	\$ (10,298)	-0.7%
October 2014	September 2014	\$ 359,514	\$ 327,246	\$ (32,268)	\$ 1,779,416	\$ 1,821,982	\$ (42,566)	-2.3%
November 2014	October 2014	\$ 348,815						
December 2014	November 2014	\$ 357,670						
January 2015	December 2014	\$ 366,764						
February 2015	January 2015	\$ 350,285						
March 2015	February 2015	\$ 349,396						
April 2015	March 2015	\$ 389,654						
May 2015	April 2015	\$ 378,882						
<b>Totals</b>		<b>\$ 4,363,447</b>	<b>\$ 1,779,416</b>					

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

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

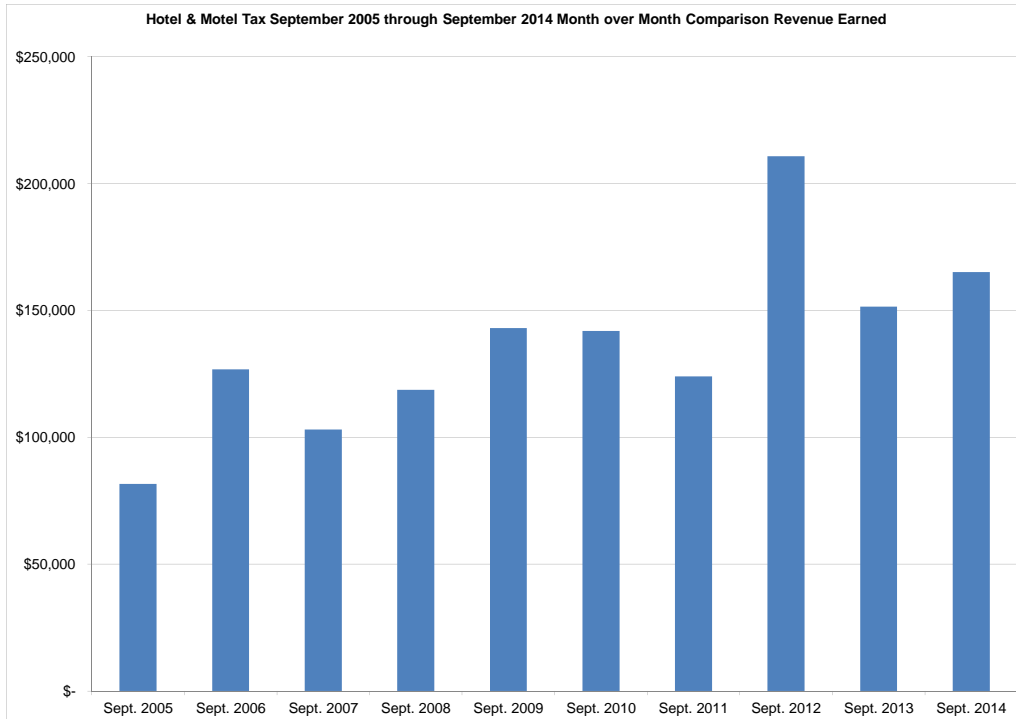


**Fiscal Year 2015 - City of Bloomington  
General Fund - Hotel & Motel  
October 2014**

Hotel & Motel Tax Comparison FY 2014 vs. FY 2015				
Five Months				
	FY 2015	FY 2014	% variance	\$ variance
Hotel & Motel Tax	\$ 767,657	\$ 849,042	-9.59%	\$ (81,385)
<b>Total:</b>	<b>\$ 767,657</b>	<b>\$ 849,042</b>		

Month Received	Month Earned	Average Monthly Budget 1, 2	Actual Earned 3	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
June 2014	May 2014	\$ 153,364	\$ 119,279	\$ (34,084)	\$ 119,279	\$ 153,364	\$ (34,084)	-22.2%
July 2014	June 2014	\$ 180,452	\$ 211,045	\$ 30,593	\$ 330,324	\$ 333,816	\$ (3,492)	-1.0%
August 2014	July 2014	\$ 166,565	\$ 110,050	\$ (56,516)	\$ 440,374	\$ 500,381	\$ (60,007)	-12.0%
September 2014	August 2014	\$ 139,236	\$ 162,216	\$ 22,980	\$ 602,589	\$ 639,617	\$ (37,027)	-5.8%
October 2014	September 2014	\$ 165,698	\$ 165,067	\$ (630)	\$ 767,657	\$ 805,315	\$ (37,658)	-4.7%
November 2014	October 2014	\$ 156,708						
December 2014	November 2014	\$ 122,273						
January 2015	December 2014	\$ 105,438						
February 2015	January 2015	\$ 110,717						
March 2015	February 2015	\$ 117,409						
April 2015	March 2015	\$ 150,514						
May 2015	April 2015	\$ 190,630						
<b>Totals</b>		<b>\$ 1,759,003</b>	<b>\$ 767,657</b>					

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

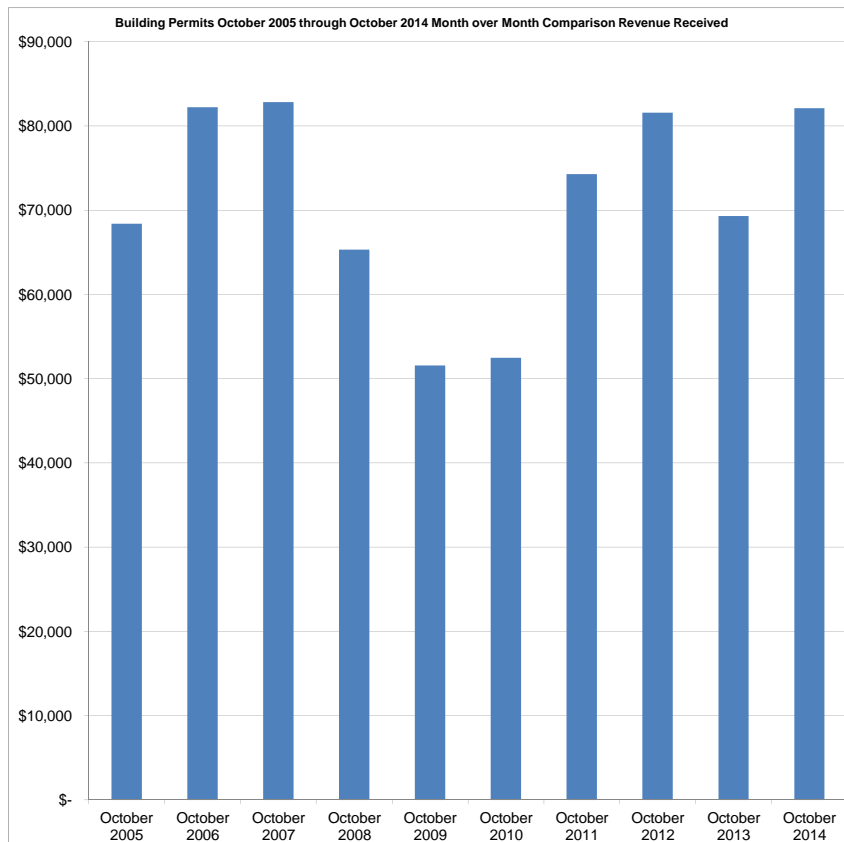


## Fiscal Year 2015 City of Bloomington General Fund - Building Permits October 2014

Building Permits Comparison FY 2014 vs. FY 2015				
Six Months				
	FY 2015	FY 2014	% variance	\$ variance
Building Permits	\$ 424,583	\$ 480,424	-11.62%	\$ (55,841)
<b>Total:</b>	<b>\$ 424,583</b>	<b>\$ 480,424</b>		

Month Received	Average Monthly Budget	Actual Earned 1	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
May 2014	\$ 83,195	\$ 60,086	\$ (23,109)	\$ 60,086	\$ 83,195	\$ (23,109)	-27.8%
June 2014	\$ 92,943	\$ 70,213	\$ (22,731)	\$ 130,299	\$ 176,139	\$ (45,840)	-26.0%
July 2014	\$ 86,766	\$ 63,248	\$ (23,518)	\$ 193,547	\$ 262,905	\$ (69,358)	-26.4%
August 2014	\$ 90,443	\$ 85,076	\$ (5,367)	\$ 278,623	\$ 353,348	\$ (74,725)	-21.1%
September 2014	\$ 74,143	\$ 63,855	\$ (10,288)	\$ 342,477	\$ 427,490	\$ (85,013)	-19.9%
October 2014	\$ 84,540	\$ 82,106	\$ (2,434)	\$ 424,583	\$ 512,030	\$ (87,447)	-17.1%
November 2014	\$ 66,228						
December 2014	\$ 57,835						
January 2015	\$ 54,683						
February 2015	\$ 51,571						
March 2015	\$ 69,340						
April 2015	\$ 85,314						
<b>Totals</b>	<b>\$ 897,000</b>	<b>\$ 424,583</b>					

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

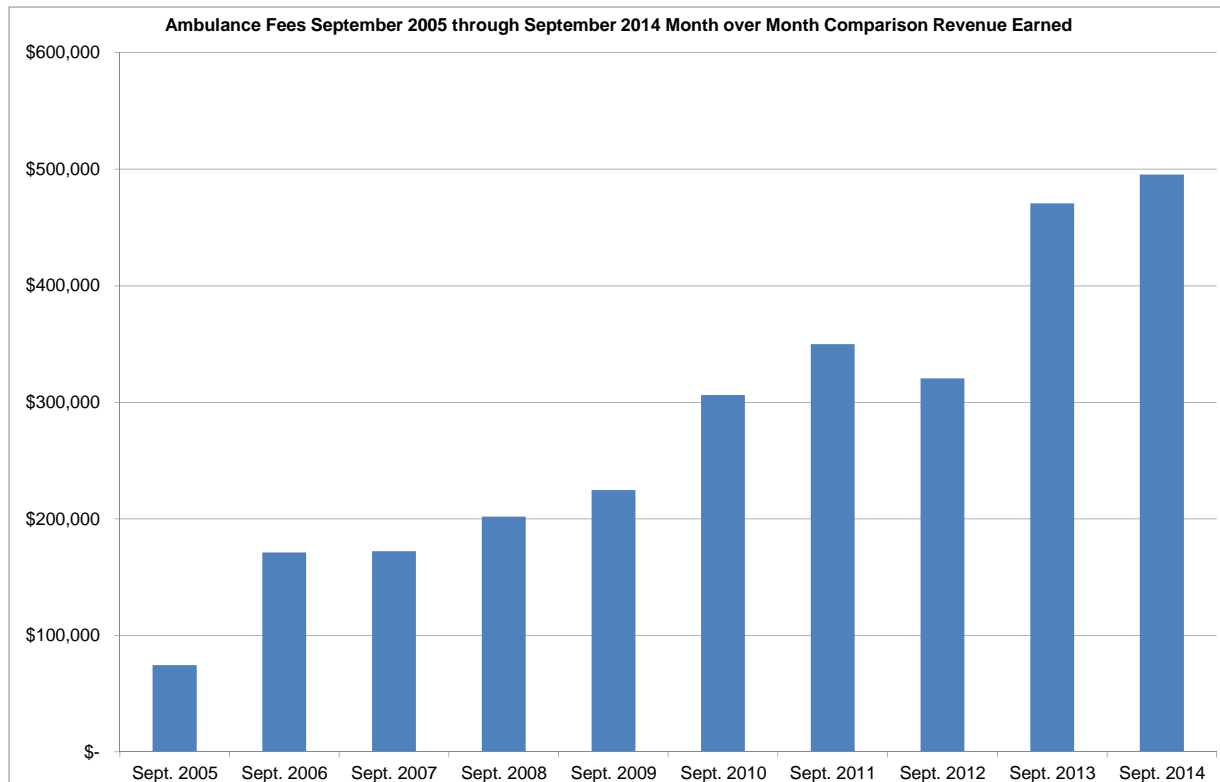


## Fiscal Year 2015 City of Bloomington General Fund - Ambulance Fee October 2014

Ambulance Fee Comparison FY 2014 vs. FY 2015				
Five Months	FY 2015	FY 2014	% variance	\$ variance
<b>Ambulance Fees</b>	\$ 1,849,640	\$ 1,869,166	-1.04%	\$ (19,526)
<b>Total:</b>	<b>\$ 1,849,640</b>	<b>\$ 1,869,166</b>		

Month Received	Month Earned	Average Monthly Budget	Actual Earned	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
June 2014	May 2014	\$433,947	\$349,668	(\$84,279)	\$349,668	\$433,947	(\$84,279)	-19.4%
July 2014	June 2014	\$358,789	\$345,762	(\$13,028)	\$695,430	\$792,737	(\$97,307)	-12.3%
August 2014	July 2014	\$429,526	\$331,193	(\$98,333)	\$1,026,623	\$1,222,263	(\$195,640)	-16.0%
September 2014	August 2014	\$457,029	\$327,627	(\$129,402)	\$1,354,250	\$1,679,292	(\$325,042)	-19.4%
October 2014	September 2014	\$402,781	\$495,390	\$92,609	\$1,849,640	\$2,082,073	(\$232,433)	-11.2%
November 2014	October 2014	\$456,240						
December 2014	November 2014	\$379,205						
January 2015	December 2014	\$440,878						
February 2015	January 2015	\$436,407						
March 2015	February 2015	\$367,429						
April 2015	March 2015	\$454,333						
May 2015	April 2015	\$406,433						
<b>Totals<sup>1</sup></b>		<b>\$5,022,998</b>	<b>\$1,849,640</b>					

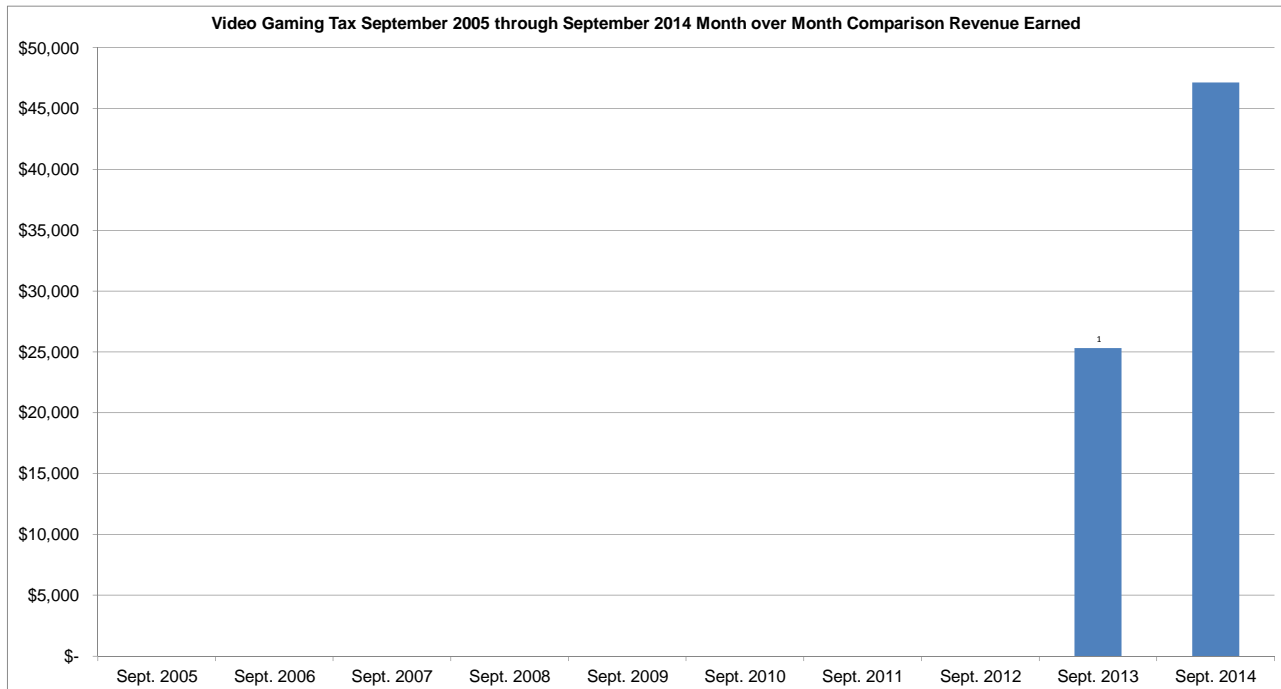
<sup>1</sup> - An accrual will be processed at year end for bad debt which will reduce revenues.



## Fiscal Year 2015 City of Bloomington General Fund - Video Gaming October 2014

Video Gaming Tax Comparison FY 2014 vs. FY 2015				
Four Months				
	FY 2015	FY 2014	% variance	\$ variance
Video Gaming Tax	\$ 189,987	\$ 102,131	86.02%	\$ 87,856
Total:	\$ 189,987	\$ 102,131		

Month Received	Month Earned	Consumer Spending	Average Monthly Budget	Actual Earned	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
July 2014	June 2014	May 2014	\$ 18,690	\$ 48,447	\$ 29,758	\$ 48,447	\$ 18,690	\$ 29,758	159.2%
August 2014	July 2014	June 2014	\$ 19,048	\$ 46,609	\$ 27,561	\$ 95,056	\$ 37,737	\$ 57,319	151.9%
September 2014	August 2014	July 2014	\$ 19,640	\$ 47,137	\$ 27,497	\$ 142,193	\$ 57,377	\$ 84,816	147.8%
October 2014	September 2014	August 2014	\$ 21,860	\$ 47,794	\$ 25,934	\$ 189,987	\$ 79,237	\$ 110,750	139.8%
November 2014	October 2014	September 2014	\$ 21,797						
December 2014	November 2014	October 2014	\$ 24,590						
January 2015	December 2014	November 2014	\$ 26,530						
February 2015	January 2015	December 2014	\$ 27,911						
March 2015	February 2015	January 2015	\$ 25,888						
April 2015	March 2015	February 2015	\$ 28,984						
May 2015	April 2015	March 2015	\$ 35,409						
June 2015	May 2015	April 2015	\$ 35,654						
<b>Totals</b>			<b>\$ 306,000</b>	<b>\$ 189,987</b>					



<sup>1</sup> - Video Gaming Tax began in November of 2012.

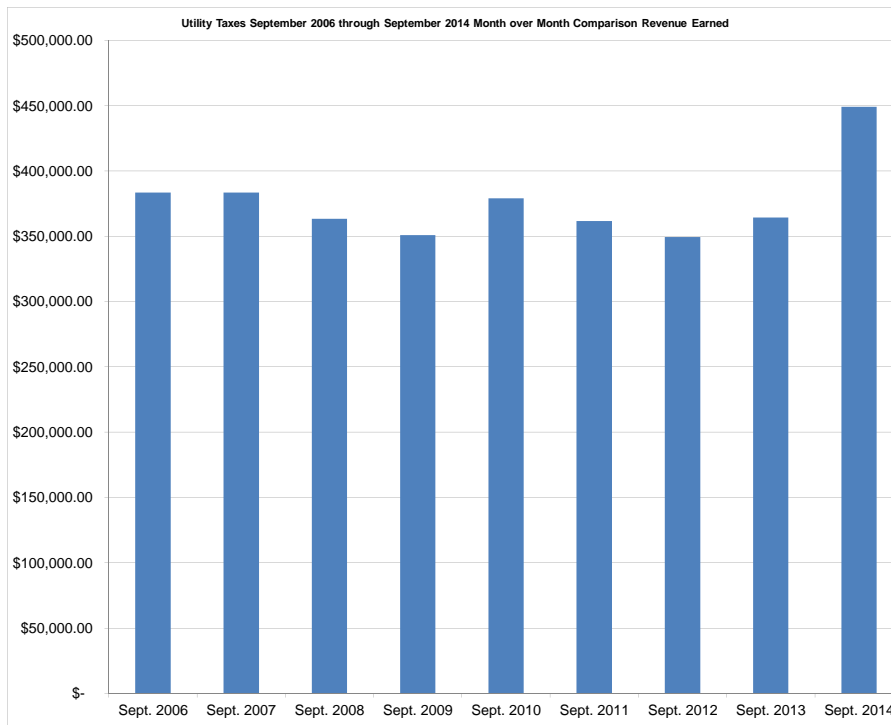
Represents consumer spending in August, earned by the City in September and remitted to the City in October.

## Fiscal Year 2015 City of Bloomington General Fund - Utility Taxes October 2014

Utility Tax Comparison FY 2014 vs. FY 2015				
Five Months	FY 2015	FY 2014	% variance	\$ variance
Natural Gas	\$ 247,840	\$ 154,322	60.60%	\$ 93,518
Electricity	\$ 1,097,078	\$ 743,389	47.58%	\$ 353,689
Telecommunications	\$ 634,310	\$ 741,434	-14.45%	\$ (107,123)
Water	\$ 215,226	\$ 162,771	32.23%	\$ 52,454
<b>Total:</b>	<b>\$ 2,194,455</b>	<b>\$ 1,801,916</b>	<b>21.78%</b>	<b>\$ 392,538</b>

Month Earned	Average Monthly Budget	Actual Earned <sup>1,2,3,4</sup>	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
May	\$429,260	\$ 379,827	\$ (49,433)	\$ 379,827	\$ 429,260	\$ (49,433)	-11.5%
June	\$436,039	\$ 439,327	\$ 3,287	\$ 819,153	\$865,300	\$ (46,146)	-5.3%
July	\$477,824	\$ 461,819	\$ (16,005)	\$ 1,280,973	\$1,343,124	\$ (62,151)	-4.6%
August	\$459,692	\$ 464,417	\$ 4,726	\$ 1,745,390	\$1,802,816	\$ (57,426)	-3.2%
September	\$465,902	\$ 449,065	\$ (16,837)	\$ 2,194,455	\$2,268,718	\$ (24,830)	-1.1%
October	\$433,591						
November	\$416,493						
December	\$485,720						
January	\$645,023						
February	\$641,303						
March	\$634,496						
April	\$607,570						
<b>Totals</b>	<b>\$6,132,913</b>	<b>\$ 2,194,455</b>					

<sup>1</sup> - The monthly collections is based upon a cash collections rather than accrual accounting.  
<sup>2</sup> - The City will make an accrual at the end of the fiscal period to account for uncollected revenue.  
<sup>3</sup> - Natural gas (Nicor), Electricity (Ameren, Corn Belt), Telecommunications (various), and water (City of Bloomington).  
<sup>4</sup> - Payments are listed in the actual month they are for, not the month the payment was received. This allows for a actual comparison of budget versus monthly actual.



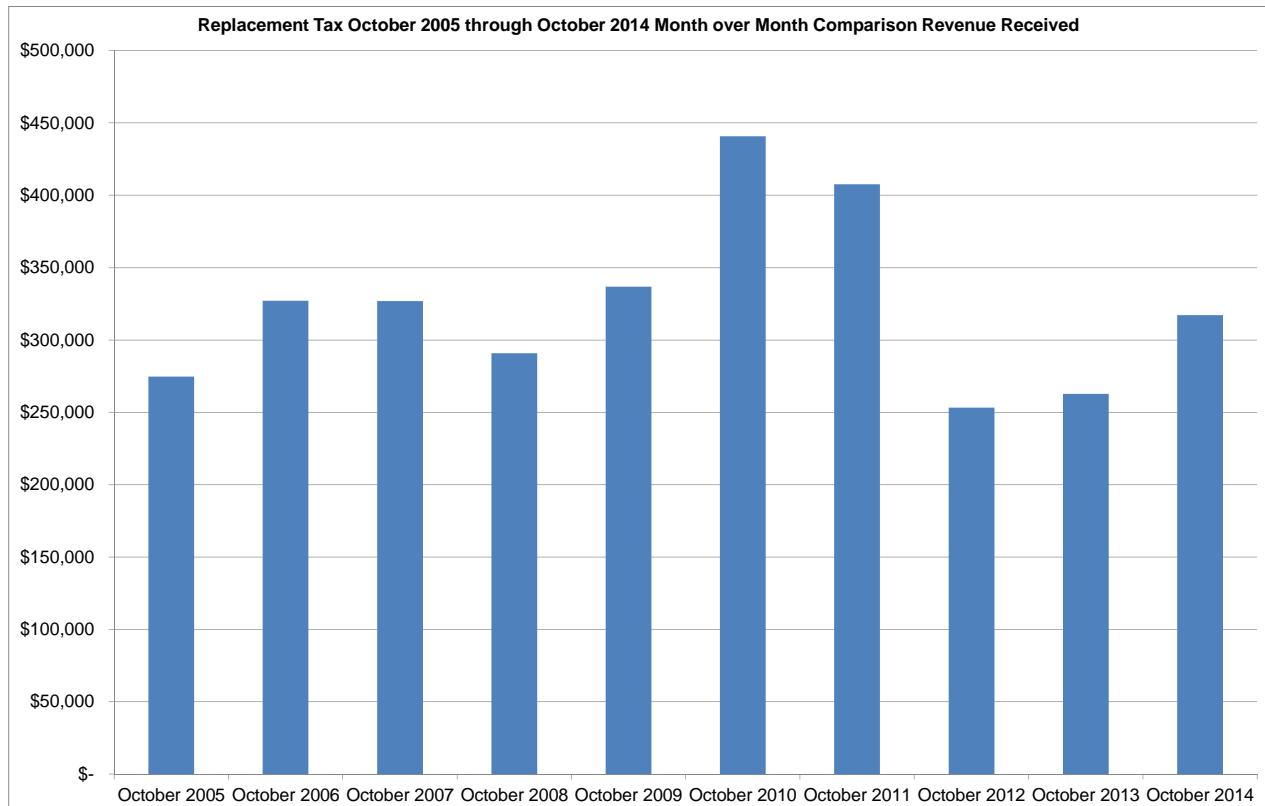
## Fiscal Year 2015 City of Bloomington General Fund - Replacement Tax (Personal Property Tax) October 2014

Replacement Tax Comparison FY 2014 vs. FY 2015				
Six Months				
	FY 2015	FY 2014	% variance	\$ variance
Replacement Tax	\$ 672,024	\$ 765,317	-12.19%	\$ (93,293)
Total:	\$ 672,024	\$ 765,317		

Month Received	Month(s) Collected by State	Average Monthly Budget 1	Actual Earned	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
May 2014	April 2014	\$ 296,347	\$ 317,611	\$ 21,264	\$ 317,611	\$ 296,347	\$ 21,264	7.2%
July 2014	May & June 2014	\$ 301,331	\$ 319,993	\$ 18,662	\$ 637,604	\$ 597,678	\$ 39,926	6.7%
August 2014	July 2014	\$ 92,854	\$ 34,420	\$ (58,434)	\$ 672,024	\$ 690,533	\$ (18,509)	-2.7%
October 2014	August & September 2014	\$ 322,651	\$ 317,170	\$ (5,481)	\$ 989,194	\$ 1,013,183	\$ (23,989)	-2.4%
December 2014	October & November 2014	\$ 119,550						
January 2015	December 2014	\$ 245,363						
March 2015	January & February 2015	\$ 94,746						
April 2015	March 2015	\$ 384,968						
<b>Totals</b>		<b>\$ 1,857,810</b>	<b>\$ 989,194</b>					

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

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



**Payments received in October represent tax filings for August and September.**

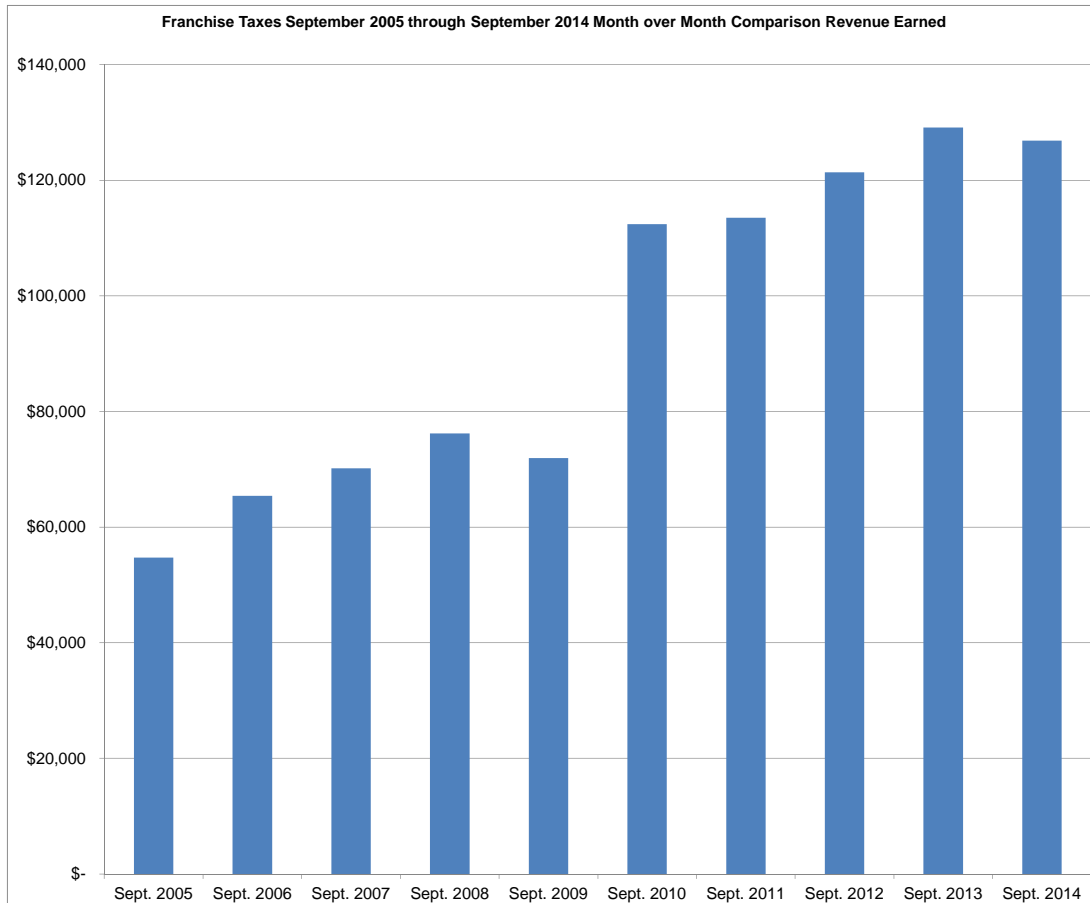


## Fiscal Year 2015 City of Bloomington General Fund - Franchise Taxes October 2014

Franchise Tax Comparison FY 2014 vs. FY 2015				
Five Months	FY 2015	FY 2014	% variance	\$ variance
Franchise Tax	\$ 636,774	\$ 632,145	0.73%	\$ 4,629
<b>Total:</b>	<b>\$ 636,774</b>	<b>\$ 632,145</b>		

Month Received	Month Earned	Average Monthly Budget 1	Actual Earned	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
June 2014	May 2014	\$ 129,407	\$ 128,064	\$ (1,343)	\$ 128,064	\$ 129,407	\$ (1,343)	-1.0%
July 2014	June 2014	\$ 126,849	\$ 128,629	\$ 1,780	\$ 256,693	\$ 256,256	\$ 437	0.2%
August 2014	July 2014	\$ 127,479	\$ 125,590	\$ (1,889)	\$ 382,283	\$ 383,735	\$ (1,452)	-0.4%
September 2014	August 2014	\$ 127,961	\$ 127,664	\$ (297)	\$ 509,947	\$ 511,696	\$ (1,749)	-0.3%
October 2014	September 2014	\$ 129,892	\$ 126,827	\$ (3,065)	\$ 636,774	\$ 641,588	\$ (4,814)	-0.8%
November 2014	October 2014	\$ 117,015						
December 2014	November 2014	\$ 178,639						
January 2015	December 2014	\$ 423,376						
February 2015	January 2015	\$ 372,960						
March 2015	February 2015	\$ 175,249						
April 2015	March 2015	\$ 141,824						
May 2015	April 2015	\$ 140,158						
<b>Totals</b>		<b>\$ 2,190,809</b>	<b>\$ 636,774</b>					

<sup>1</sup> - The City of Bloomington budgeted for the following Franchise Taxes in FY 2014: Comcast, Ameren IP and Corn Belt Electric  
<sup>2</sup> - Corn Belt Electric make an annual payment normally collected in January, whereas Comcast and Ameren IP pay month

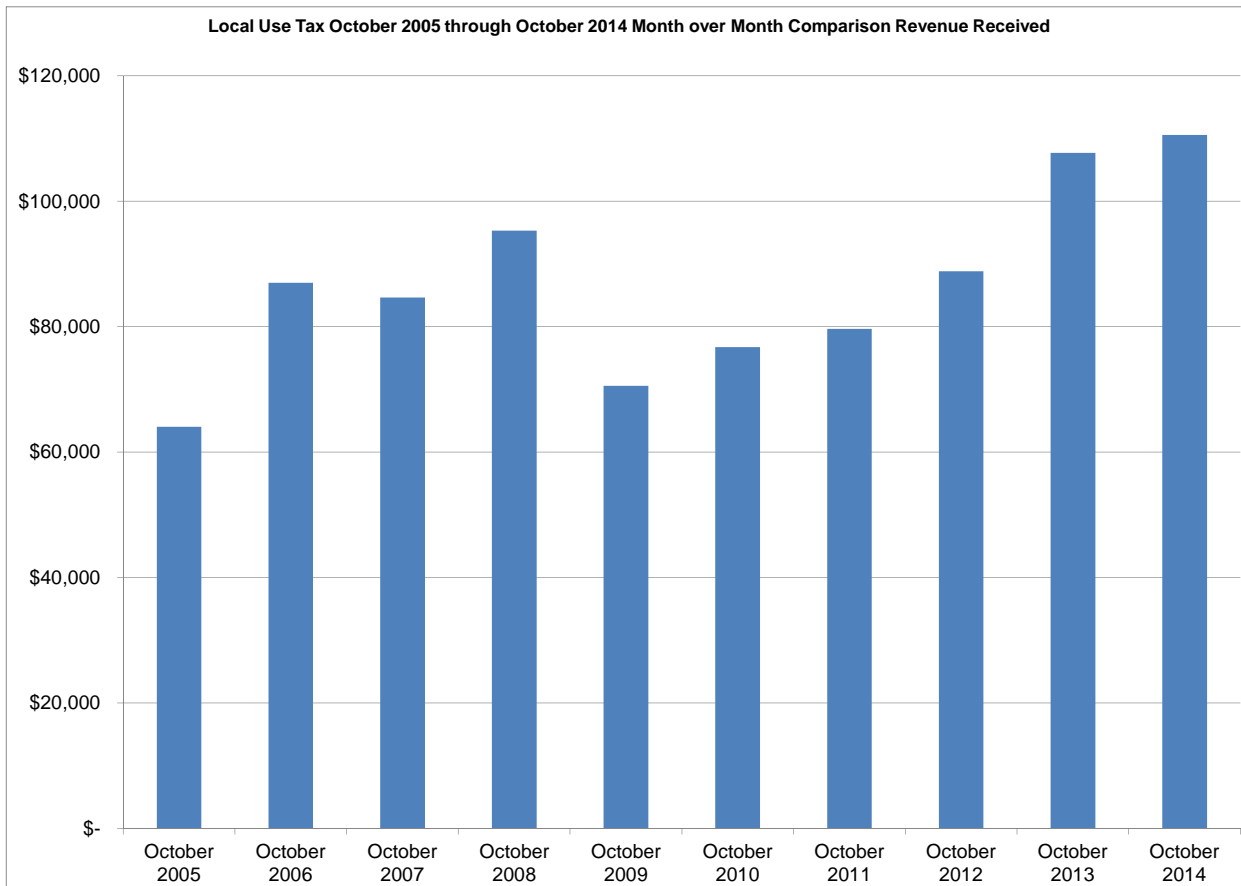


**Note: Ameren started paying Franchise Fee in January 2010**

## Fiscal Year 2015 City of Bloomington General Fund - Local Use Tax October 2014

Local Use Tax Comparison FY 2014 vs. FY 2015				
Six Months				
	FY 2015	FY 2014	% variance	\$ variance
Local Use Tax	\$674,046	\$608,493	10.77%	\$ 65,552
<b>Total:</b>	<b>\$ 674,046</b>	<b>\$ 608,493</b>		

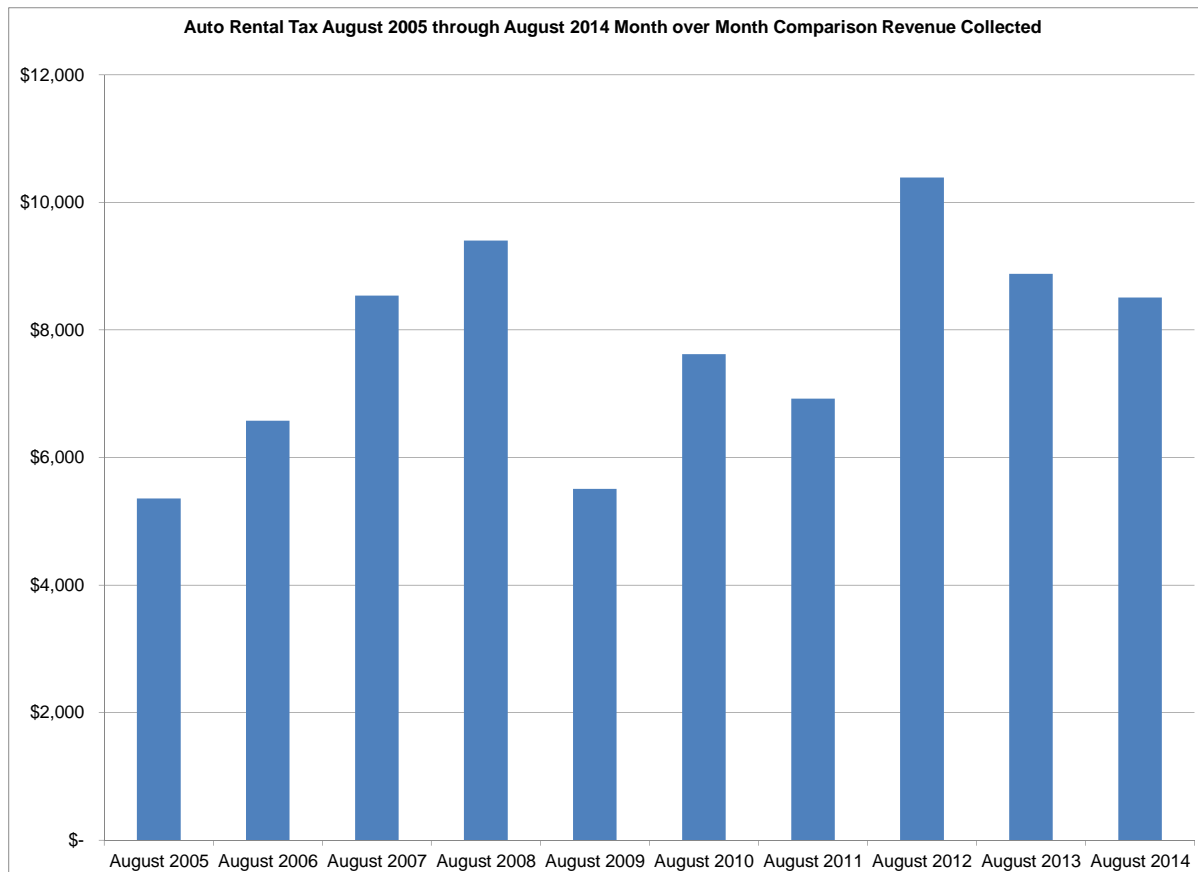
Month Received	Month Earned	Average Monthly Budget	Actual Earned	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
May 2014	March 2014	\$98,597	\$89,813	(\$8,784)	\$89,813	\$98,597	(\$8,784)	-8.9%
June 2014	April 2014	\$107,230	\$118,580	\$11,349	\$208,393	\$205,827	\$2,566	1.2%
July 2014	May 2014	\$114,177	\$109,317	(\$4,860)	\$317,710	\$320,005	(\$2,295)	-0.7%
August 2014	June 2014	\$99,692	\$116,146	\$16,454	\$433,856	\$419,696	\$14,160	3.4%
September 2014	July 2014	\$115,188	\$129,642	\$14,454	\$563,498	\$534,884	\$28,614	5.3%
October 2014	August 2014	\$105,799	\$110,548	\$4,748	\$674,046	\$640,684	\$33,362	5.2%
November 2014	September 2014	\$106,121						
December 2014	October 2014	\$102,273						
January 2015	November 2014	\$136,280						
February 2015	December 2014	\$103,346						
March 2015	January 2015	\$127,843						
April 2015	February 2015	\$109,055						
		<b>\$1,325,600</b>	<b>\$674,046</b>					



## Fiscal Year 2015 City of Bloomington General Fund - Auto Rental October 2014

Auto Rental Tax Comparison FY 2014 vs. FY 2015				
Four Months				
	FY 2015	FY 2014	% variance	\$ variance
Auto Rental Tax	\$ 30,530	\$ 33,818	-9.72%	\$ (3,288)
<b>Total:</b>	<b>\$ 30,530</b>	<b>\$ 33,818</b>		

Month Received	Month Earned	Consumer Spending	Average Monthly Budget	Actual Earned	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
July 2014	May 2014	April 2014	\$ 8,084	\$ 6,778	\$ (1,306)	\$ 6,778	\$ 8,084	\$ (1,306)	-16.2%
August 2014	June 2014	May 2014	\$ 8,342	\$ 7,885	\$ (457)	\$ 14,662	\$ 16,425	\$ (1,763)	-10.7%
September 2014	July 2014	June 2014	\$ 8,640	\$ 7,357	\$ (1,282)	\$ 22,020	\$ 25,065	\$ (3,045)	-12.1%
October 2014	August 2014	July 2014	\$ 9,313	\$ 8,511	\$ (802)	\$ 30,530	\$ 34,378	\$ (3,848)	-11.2%
November 2014	September 2014	August 2014	\$ 8,622						
December 2014	October 2014	September 2014	\$ 9,597						
January 2015	November 2014	October 2014	\$ 9,167						
February 2015	December 2014	November 2014	\$ 8,552						
March 2015	January 2015	December 2014	\$ 7,581						
April 2015	February 2015	January 2015	\$ 6,724						
May 2015	March 2015	February 2015	\$ 6,882						
June 2015	April 2015	March 2015	\$ 8,496						
	<b>Totals</b>		<b>\$ 100,000</b>	<b>\$ 30,530</b>					

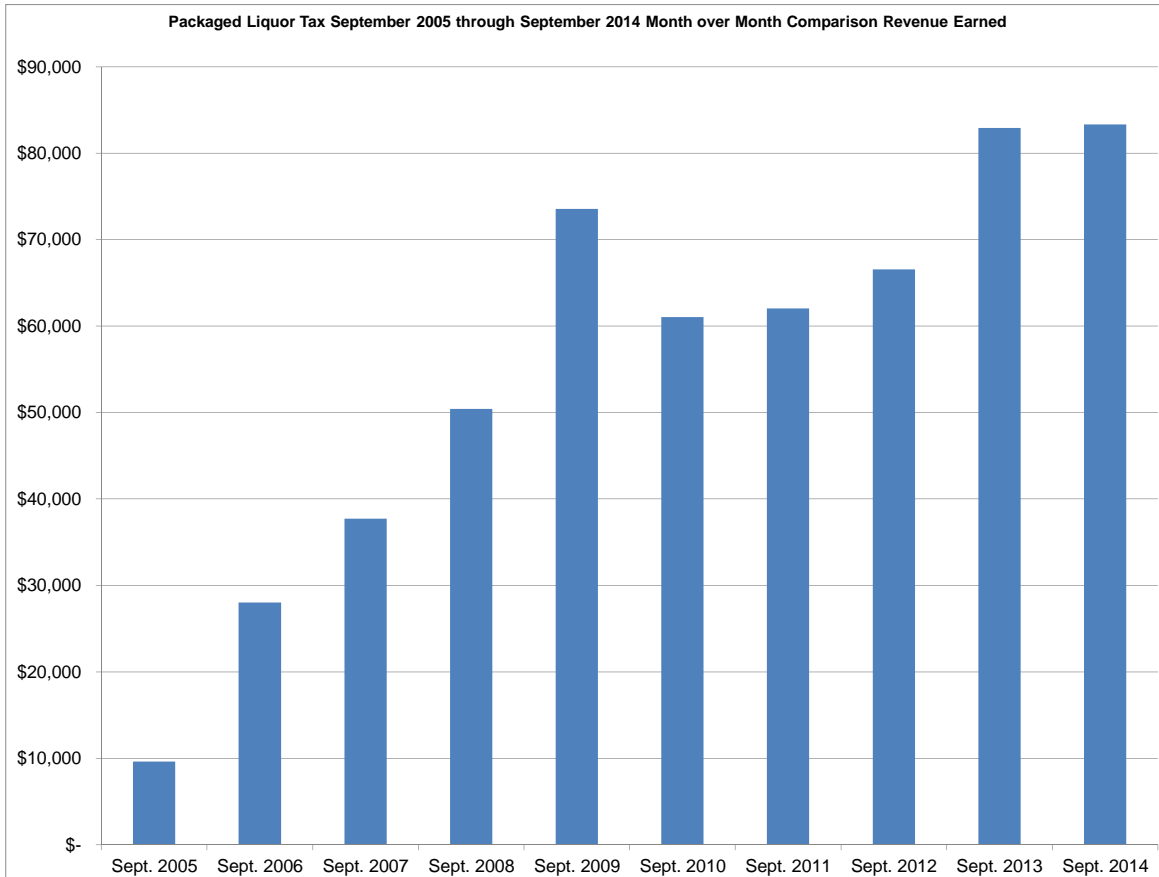


**Represents consumer spending in July, earned by the City in August and remitted to the City in October.**

## Fiscal Year 2015 City of Bloomington General Fund - Packaged Liquor Tax October 2014

Packaged Liquor Tax Comparison FY 2014 vs. FY 2015				
Five Months				
	FY 2015	FY 2014	% variance	\$ variance
Packages Liquor Tax	\$ 443,558	\$ 430,377	3.06%	\$ 13,181
<b>Total:</b>	<b>\$ 443,558</b>	<b>\$ 430,377</b>		

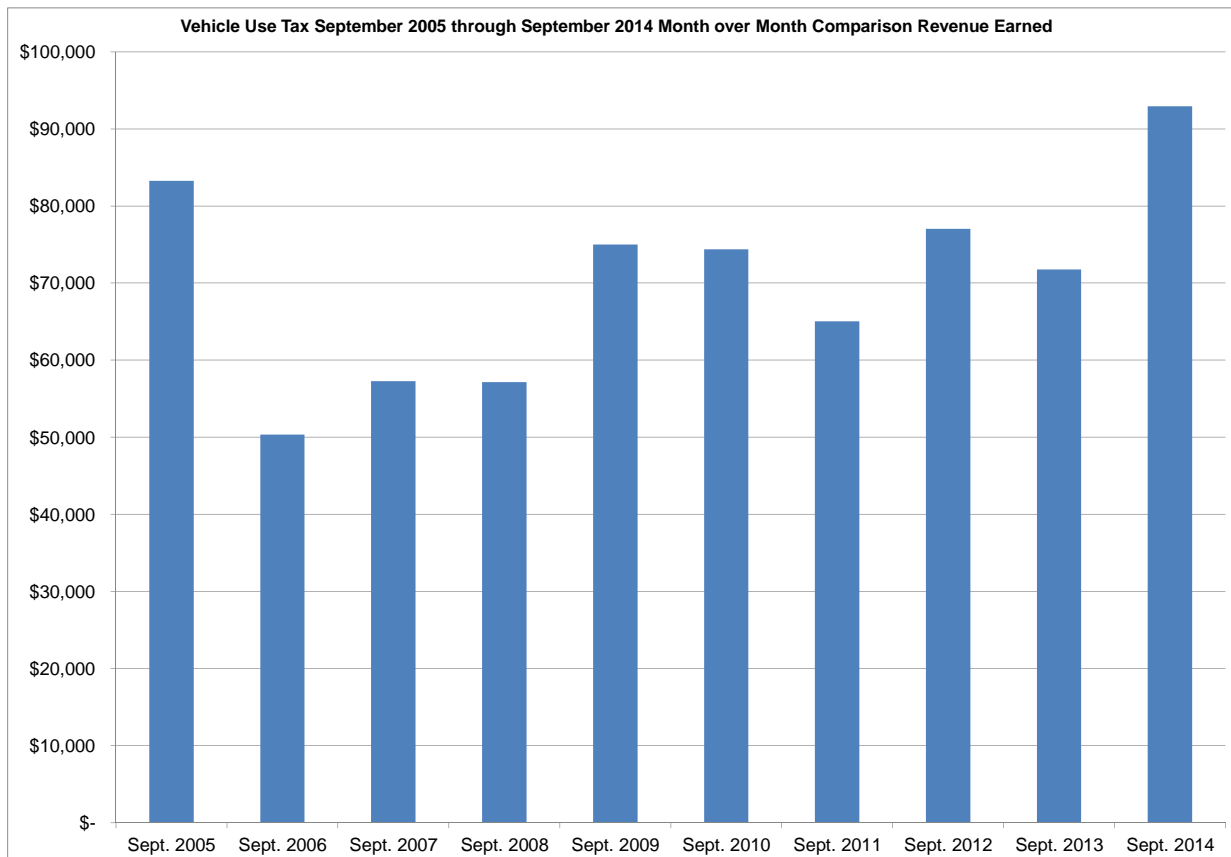
Month Received	Month Earned	Average Monthly Budget	Actual Earned	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
June 2014	May 2014	\$ 98,271	\$ 89,963	\$ (8,308)	\$ 89,963	\$ 98,271	\$ (8,308)	-8.5%
July 2014	June 2014	\$ 95,605	\$ 90,488	\$ (5,117)	\$ 180,452	\$ 193,876	\$ (13,425)	-6.9%
August 2014	July 2014	\$ 83,825	\$ 89,270	\$ 5,446	\$ 269,722	\$ 277,701	\$ (7,979)	-2.9%
September 2014	August 2014	\$ 85,363	\$ 90,497	\$ 5,134	\$ 360,219	\$ 363,064	\$ (2,845)	-0.8%
October 2014	September 2014	\$ 81,610	\$ 83,339	\$ 1,730	\$ 443,558	\$ 444,674	\$ (1,116)	-0.3%
November 2014	October 2014	\$ 79,835						
December 2014	November 2014	\$ 85,567						
January 2015	December 2014	\$ 112,383						
February 2015	January 2015	\$ 81,612						
March 2015	February 2015	\$ 70,561						
April 2015	March 2015	\$ 77,598						
May 2015	April 2015	\$ 87,771						
<b>Totals</b>		<b>\$ 1,040,000</b>	<b>\$ 443,558</b>					



## Fiscal Year 2015 City of Bloomington General Fund - Vehicle Use Tax October 2014

Vehicle Use Tax Comparison FY 2014 vs. FY 2015				
Five Months				
	FY 2015	FY 2014	% variance	\$ variance
<b>Vehicle Use Tax</b>	\$ 504,793	\$ 449,213	12.37%	\$ 55,580
<b>Total:</b>	<b>\$ 504,793</b>	<b>\$ 449,213</b>		

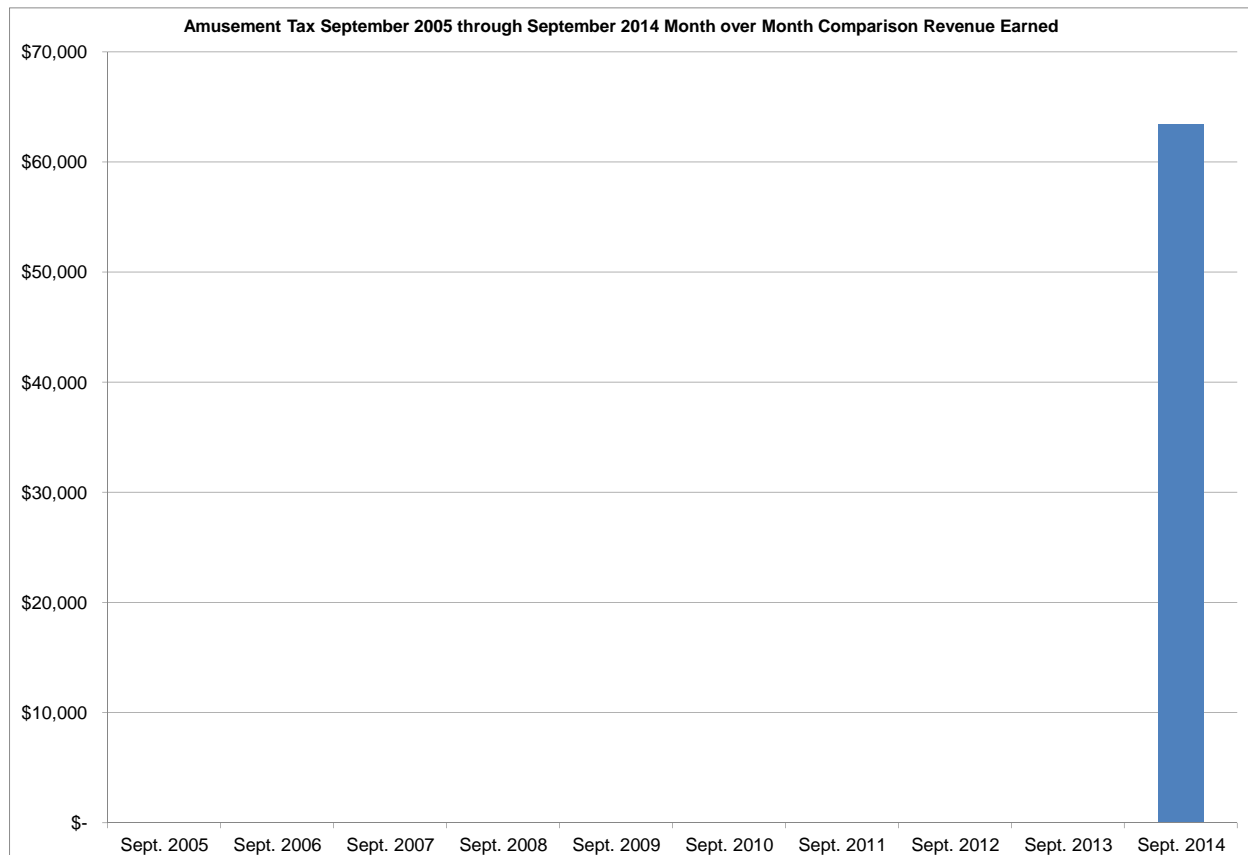
Month Received	Month Earned	Average Monthly Budget	Actual Earned	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
June 2014	May 2014	\$ 72,858	\$ 84,939	\$ 12,081	\$ 84,939	\$ 72,858	\$ 12,081	16.6%
July 2014	June 2014	\$ 74,031	\$ 120,336	\$ 46,306	\$ 205,275	\$ 146,888	\$ 58,387	39.7%
August 2014	July 2014	\$ 75,718	\$ 118,594	\$ 42,876	\$ 323,869	\$ 222,607	\$ 101,263	45.5%
September 2014	August 2014	\$ 73,356	\$ 88,011	\$ 14,655	\$ 411,880	\$ 295,962	\$ 115,918	39.2%
October 2014	September 2014	\$ 79,029	\$ 92,913	\$ 13,884	\$ 504,793	\$ 374,991	\$ 129,802	34.6%
November 2014	October 2014	\$ 85,666						
December 2014	November 2014	\$ 77,616						
January 2015	December 2014	\$ 67,179						
February 2015	January 2015	\$ 73,570						
March 2015	February 2015	\$ 69,757						
April 2015	March 2015	\$ 69,548						
May 2015	April 2015	\$ 71,135						
	<b>Totals</b>	<b>\$ 889,463</b>	<b>\$ 504,793</b>					



## Fiscal Year 2015 City of Bloomington General Fund - Amusement Tax October 2014

Amusement Tax Comparison FY 2014 vs. FY 2015				
Two Months				
	FY 2015	FY 2014	% variance	\$ variance
<b>Amusement Tax</b>	\$ 116,622	\$ -	0.00%	\$ 116,622
<b>Total:</b>	<b>\$ 116,622</b>	<b>\$ -</b>		

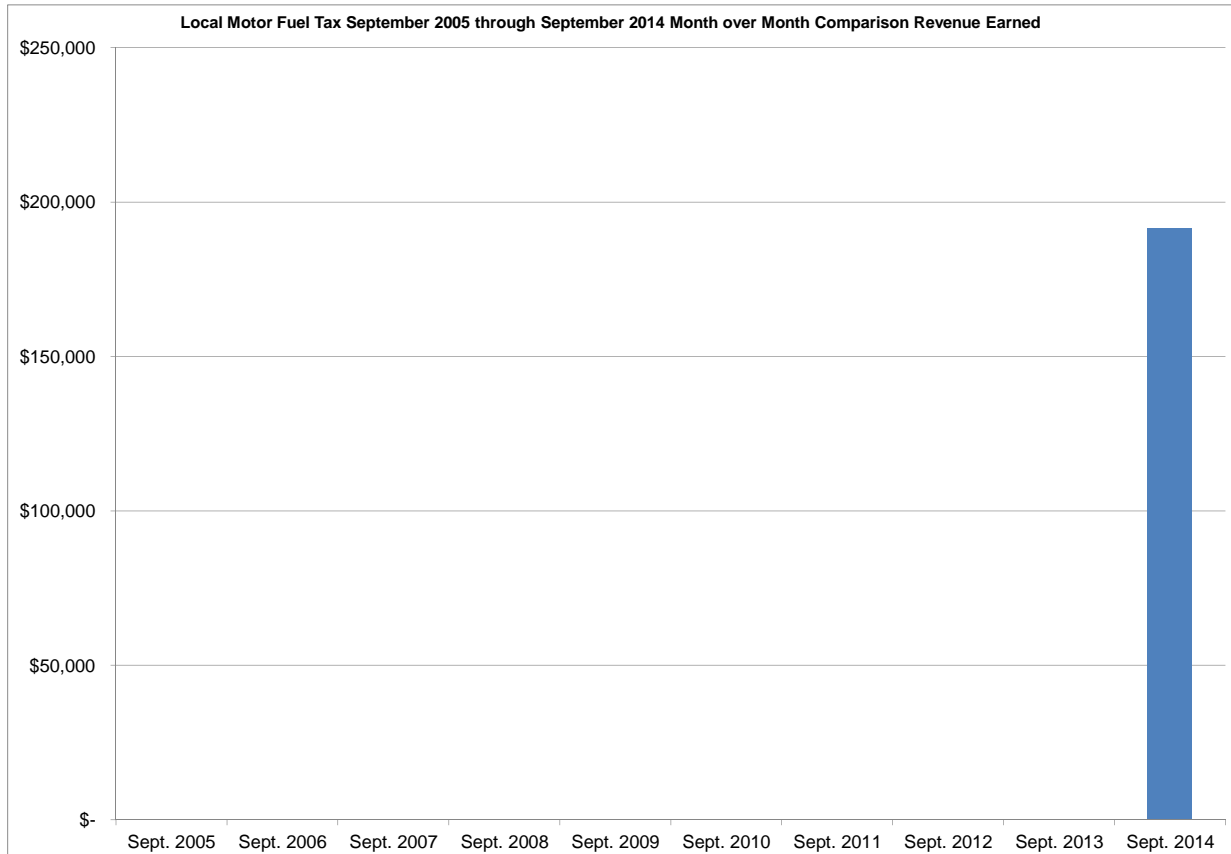
Month Received	Month Earned	Average Monthly Budget	Actual Earned	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
June 2014	May 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
July 2014	June 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
August 2014	July 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
September 2014	August 2014	\$ 111,111	\$ 53,210	\$ (57,901)	\$ 53,210	\$ 111,111	\$ (57,901)	-52.1%
October 2014	September 2014	\$ 111,111	\$ 63,412	\$ (47,699)	\$ 116,622	\$ 222,222	\$ (105,601)	-47.5%
November 2014	October 2014	\$ 111,111						
December 2014	November 2014	\$ 111,111						
January 2015	December 2014	\$ 111,111						
February 2015	January 2015	\$ 111,111						
March 2015	February 2015	\$ 111,111						
April 2015	March 2015	\$ 111,111						
May 2015	April 2015	\$ 111,111						
	<b>Totals</b>	<b>\$ 1,000,000</b>	<b>\$ 116,622</b>					



## Fiscal Year 2015 City of Bloomington General Fund - Local Motor Fuel October 2014

Amusement Tax Comparison FY 2014 vs. FY 2015				
Two Months				
	FY 2015	FY 2014	% variance	\$ variance
<b>Amusement Tax</b>	\$ 395,059	\$ -	0.00%	\$ 395,059
<b>Total:</b>	<b>\$ 395,059</b>	<b>\$ -</b>		

Month Received	Month Earned	Average Monthly Budget	Actual Earned	Monthly Variance	YTD Earned	YTD Budget	YTD Variance	YTD Percentage
June 2014	May 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
July 2014	June 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
August 2014	July 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
September 2014	August 2014	\$ 111,111	\$ 203,594	\$ 92,483	\$ 203,594	\$ 111,111	\$ 92,483	83.2%
October 2014	September 2014	\$ 111,111	\$ 191,465	\$ 80,354	\$ 395,059	\$ 222,222	\$ 172,837	77.8%
November 2014	October 2014	\$ 111,111						
December 2014	November 2014	\$ 111,111						
January 2015	December 2014	\$ 111,111						
February 2015	January 2015	\$ 111,111						
March 2015	February 2015	\$ 111,111						
April 2015	March 2015	\$ 111,111						
May 2015	April 2015	\$ 111,111						
	<b>Totals</b>	<b>\$ 1,000,000</b>	<b>\$ 395,059</b>					



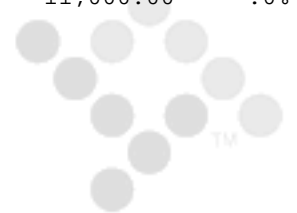
CITY OF BLOOMINGTON INVESTMENT ACCOUNTS LIST  
As Of 10/31/2014

Munis Object	Receipt/ Confirm #	Investment Type	Invested In	Broker/Investment Agent	Rate	Balance As Of 10/31/2014	Maturity Date
10001 & 10002		General Checking	Busey	Busey		\$ 4,523,976.03	N/A
10007 & 10008		BCPA Checking & Depository	Busey	Busey		\$ 81,157.20	N/A
10010		BCPA Cap Campaign Depository	Busey	Busey		\$ 467,156.08	N/A
10012		JM Scott Checking	Busey	Busey		\$ 22,872.55	N/A
10022		Community Develop Checking	Busey	Busey		\$ 50,033.92	N/A
10023		IHDA-SFOOR Checking	Busey	Busey		\$ 29,895.27	N/A
10032		Library Checking	Busey	Busey		\$ 498,560.51	N/A
10042		Rehabilitation Checking	Busey	Busey		\$ 2,079.11	N/A
10052		Motor Fuel Tax Checking	Busey	Busey		\$ 1,015,374.64	N/A
10060		2013 Bonds	Busey	Busey		\$ 3,791,969.18	N/A
<b>Operating Accounts</b>						<b>\$ 10,483,074.49</b>	
10003		Water Lockbox	Commerce	Commerce		\$ 180,096.39	N/A
10009		Ambulance Lockbox	JP Morgan	Accumed		\$ 44,708.49	N/A
<b>Lockbox Operating Accounts</b>						<b>\$ 224,804.88</b>	
10011		BCPA Community Foundation	Commerce Trust - Money Markets	Community Foundation		\$ 505,069.29	N/A
10070		Casualty Insurance TPA	JP Morgan	ASC		\$ 94,328.86	N/A
10130		Capital Lease Trust	Commerce	Commerce		\$ 1,147,445.02	N/A
<b>Third Party Accounts</b>						<b>\$ 1,746,843.17</b>	
10110	108035291	Certificate of Deposit	Rockville Bank Vernon VT	Commerce Bank	0.200%	\$ 150,000.00	11/03/14
10110	108035290	Certificate of Deposit	Bank of India NY	Commerce Bank	0.200%	\$ 125,000.00	11/05/14
10110	108035043	Certificate of Deposit	Synovus Bank GA	Commerce Bank	0.250%	\$ 125,000.00	12/22/14
10110	108035915	Certificate of Deposit	Santander Bank NA	Commerce Bank	0.300%	\$ 125,000.00	12/24/14
10110	108035914	Certificate of Deposit	Berkshire BK/Pittsfield	Commerce Bank	0.250%	\$ 125,000.00	12/30/14
10110	108035576	Certificate of Deposit	Bank of Baroda	Commerce Bank	0.300%	\$ 168,000.00	01/23/15
10110	108035650	Certificate of Deposit	Peoples United Bank	Commerce Bank	0.250%	\$ 167,000.00	01/30/15
10110	108033760	Certificate of Deposit	Discover Bank	Commerce Bank	0.500%	\$ 125,000.00	02/13/15
10110	108035751	Certificate of Deposit	Gorham Savings Bank ME	Commerce Bank	0.250%	\$ 167,000.00	02/13/15
10110	108035038	Certificate of Deposit	BBCN Bank	Commerce Bank	0.250%	\$ 125,000.00	02/26/15
10110	108035063	Certificate of Deposit	Enerbank USA	Commerce Bank	0.250%	\$ 125,000.00	02/27/15
10110	108035102	Certificate of Deposit	Peapack-Gladstone Bank	Commerce Bank	0.250%	\$ 125,000.00	03/13/15
10110	49062139	Certificate of Deposit	Everbank/Jacksonville FL	Commerce Bank	0.300%	\$ 125,000.00	03/27/15
10110	46176PDA0	Certificate of Deposit	Investors Savings BK NJ	Commerce Bank	0.300%	\$ 125,000.00	05/15/15
10110	07370WJG2	Certificate of Deposit	Beal Bank USA	Commerce Bank	0.350%	\$ 125,000.00	07/22/15
10110	78658QHA4	Certificate of Deposit	Safra National Bank	Commerce Bank	0.400%	\$ 125,000.00	10/30/15
10110	108034765	Certificate of Deposit	Ally Bank	Commerce Bank	1.000%	\$ 125,000.00	12/05/16
10110	108034764	Certificate of Deposit	Goldman Sachs Bank USA	Commerce Bank	1.000%	\$ 125,000.00	12/05/16
10110	108034762	Certificate of Deposit	Doral Bank	Commerce Bank	1.050%	\$ 125,000.00	12/06/16
10110	108034761	Certificate of Deposit	GE Capital Retail Bank	Commerce Bank	1.050%	\$ 125,000.00	12/06/16
10110	108034813	Certificate of Deposit	Sallie Mae Bank	Commerce Bank	1.050%	\$ 125,000.00	12/12/16
10110	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
<b>Certificates of Deposit</b>						<b>\$ 3,043,000.00</b>	
10101		General Money Market	US Bank	Illinois Funds	0.012%	\$ 10,667,908.40	N/A
10102		Motor Fuel Tax Money Market	US Bank	Illinois Funds	0.012%	\$ 6,181,328.45	N/A
10103		Library Money Market	US Bank	Illinois Funds	0.012%	\$ 2,291,287.37	N/A
10104		JM Scott Money Market	US Bank	Illinois Funds	0.012%	\$ 82,404.46	N/A
10107		Library Capital Reserve Money Market	US Bank	Illinois Funds	0.012%	\$ 2,052,114.27	N/A
10116		Library Fixed Asset Money Market	US Bank	Illinois Funds	0.012%	\$ 1,220,476.88	N/A
10135		Morton Community Bank	Morton Community Bank	Morton Community Bank	0.320%	\$ 26,106,537.25	N/A
10132		1-3 Year Fund Portfolio		IMET-Illinois Metropolitan Investment Fund	Market Value	\$ 166,773.73	N/A
10132		Convenience Fund Portfolio		IMET-Illinois Metropolitan Investment Fund	0.360%	\$ 7,609,168.97	N/A
<b>Local Government Investment Pools</b>						<b>\$ 56,377,999.78</b>	
10110	108033785	US Treasury Strips	US Treasury	Commerce Bank	0.355%	\$ 989,997.68	11/15/15
10110	108033867	US Treasury Strips	US Treasury	Commerce Bank	0.340%	\$ 989,980.00	02/15/16
10110	108033868	US Treasury Strips	US Treasury	Commerce Bank	0.550%	\$ 978,460.00	02/15/17
<b>Treasuries</b>						<b>\$ 2,958,437.68</b>	
10110	108033726	Municipal Bond	Will Cnty IL CUSD 365	Commerce Bank	4.750%	\$ 555,200.00	11/01/15
10110	108033938	Municipal Bond	SE Missouri St Univ Revenue	Commerce Bank	1.300%	\$ 547,943.00	04/01/16
10110	108033912	Municipal Bond	Cook Cnty IL Gen OB Unltd	Commerce Bank	2.932%	\$ 266,042.50	11/15/16
10110	108034154	Municipal Bond	Illinois St HSG DEV Auth	Commerce Bank	1.537%	\$ 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
<b>Municipal Bonds</b>						<b>\$ 2,787,489.30</b>	
10143		Dreyfus Cash Mgmt CL B-P Portfolio		The National Bank of Indianapolis	Market Value	\$ 143,792.40	N/A
<b>Mutual Funds</b>						<b>\$ 143,792.40</b>	
10110	108034861	Federal Home Loan Bank	Federal Home Loan Bank	Commerce Bank	0.500%	\$ 500,000.00	06/27/16
10110	108034860	Freddie Mac	Freddie Mac	Commerce Bank	0.500%	\$ 499,875.75	06/27/16
10110	108035433	Federal Home Loan Bank	Freddie Mac	Commerce Bank	0.580%	\$ 1,000,000.00	08/26/16
10110	3133EDZ07	Federal Farm Credit Bank	Federal Farm Credit Bank	Commerce Bank	0.550%	\$ 125,000.00	10/27/16
10110	3130A2XK7	Federal Home Loan Bank	Federal Home Loan Bank	Commerce Bank	0.700%	\$ 125,300.13	12/29/16
10110	108035398	Federal Home Loan Bank	Federal Farm Credit Bank	Commerce Bank	0.875%	\$ 1,000,000.00	05/22/17
10190		Fed Natl Mort Assn Portfolio		The National Bank of Indianapolis	Market Value	\$ 18,906.50	06/01/37
<b>Federal Agencies</b>						<b>\$ 3,269,082.38</b>	
<b>Total Investments</b>						<b>\$ 81,034,524.08</b>	



## UNADJUSTED NON-DEPARTMENTAL REVENUE THROUGH OCTOBER 31, 2014

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
1001 General Fund						
10010010 Non Departmental						
50010 Sales Tax	13,700,672	13,700,672.18	6,637,043.22	1,085,102.83	7,063,628.96	48.4%
50014 Home Rule Sales Tax	11,495,953	11,495,952.94	5,359,684.74	867,886.97	6,136,268.20	46.6%
50016 Local Use Tax from State	1,325,600	1,325,600.00	674,045.59	110,547.65	651,554.41	50.8%
50018 Auto Rental Tax	100,000	100,000.00	44,187.25	8,510.62	55,812.75	44.2%
50020 Local Motor Fuel Tax	1,000,000	1,000,000.00	395,059.10	191,464.69	604,940.90	39.5%
50030 Food & Beverage Tax	4,363,447	4,363,447.00	2,131,534.76	327,245.88	2,231,912.24	48.8%
50032 Package Liquor Tax	1,040,000	1,040,000.00	524,054.76	83,339.41	515,945.24	50.4%
50034 Hotel / Motel Tax	1,759,003	1,759,003.00	897,129.57	165,067.26	861,873.43	51.0%
50036 Vehicle Use Tax	889,463	889,463.00	585,867.17	92,913.24	303,595.83	65.9%
50038 Franchise Taxes	2,190,809	2,190,809.00	764,565.34	126,827.35	1,426,243.66	34.9%
50039 Amusement Tax	1,000,000	1,000,000.00	116,621.71	63,411.98	883,378.29	11.7%
50070 Video Gaming Tax	306,000	306,000.00	281,581.85	47,794.15	24,418.15	92.0%
50101 Property Taxes -- Corporat	1,287,233	1,287,233.00	1,249,528.68	.00	37,704.32	97.1%
50102 Property Taxes -- Fire	1,183,228	1,183,228.00	1,148,648.12	.00	34,579.88	97.1%
50103 Property Taxes -- Police	1,354,421	1,354,421.00	1,314,858.80	.00	39,562.20	97.1%
50104 Property Taxes -- Parks	1,001,415	1,001,415.00	972,166.15	.00	29,248.85	97.1%
50105 Property Taxes -- IMRF	2,502,907	2,502,907.00	2,429,644.12	.00	73,262.88	97.1%
50106 Property Taxes -- FICA	1,459,009	1,459,009.00	1,416,265.57	.00	42,743.43	97.1%
50109 Property Taxes -- Road & B	150,000	150,000.00	.00	.00	150,000.00	.0%
50310 Utility Tax -- Natural Gas	774,759	774,759.00	348,510.33	44,256.12	426,248.67	45.0%
50320 Utility Tax -- Cable	0	.00	67,305.22	.00	-67,305.22	100.0%
50330 Utility Tax -- Electric	2,559,583	2,559,583.00	1,230,705.36	229,882.32	1,328,877.64	48.1%
50340 Utility Tax -- Telecommuni	2,228,571	2,228,571.43	810,265.61	116,970.12	1,418,305.82	36.4%
50350 Utility Tax -- Water	570,000	570,000.00	260,142.28	44,916.65	309,857.72	45.6%
51010 Liquor Licenses	300,000	300,000.00	81,091.37	526.10	218,908.63	27.0%
51020 Amusement Machine Licenses	17,000	17,000.00	4,980.00	.00	12,020.00	29.3%
51030 Operators Licenses	4,300	4,300.00	2,150.00	.00	2,150.00	50.0%
51040 Music Machine Licenses	1,000	1,000.00	522.00	.00	478.00	52.2%
51050 Public Dancing Licenses	3,000	3,000.00	700.00	.00	2,300.00	23.3%
51060 Bowling and Pool Licenses	2,500	2,500.00	316.00	.00	2,184.00	12.6%
51070 Tobacco Licenses	2,000	2,000.00	206.25	6.25	1,793.75	10.3%
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	40.00	.00	960.00	4.0%
51120 Auctioneer Licenses	200	200.00	150.00	.00	50.00	75.0%
51130 Taxi Licenses	4,500	4,500.00	1,988.50	205.00	2,511.50	44.2%
51140 Mobile Home Park Licenses	11,000	11,000.00	.00	.00	11,000.00	.0%



## UNADJUSTED NON-DEPARTMENTAL REVENUE THROUGH OCTOBER 31, 2014

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
51510 Plumbing Contractor Licens	7,000	7,000.00	750.00	75.00	6,250.00	10.7%
51520 Electrical Contractor Licens	7,000	7,000.00	1,200.00	375.00	5,800.00	17.1%
51530 HVAC Contractor Licenses	7,000	7,000.00	1,050.00	225.00	5,950.00	15.0%
51540 Sign Contractor Licenses	500	500.00	.00	.00	500.00	.0%
51990 Other Licenses	5,400	5,400.00	1,391.50	-158.30	4,008.50	25.8%
53010 Income Tax	7,529,874	7,529,874.00	4,299,340.65	823,593.22	3,230,533.35	57.1%
53020 Replacement Tax	1,662,410	1,662,410.00	793,794.17	317,169.97	868,615.83	47.7%
54620 Annexation Fees	60,000	60,000.00	44,566.26	3,017.50	15,433.74	74.3%
54670 Liquor Application Fees	3,900	3,900.00	6,800.00	1,200.00	-2,900.00	174.4%
55020 Non-Moving Violations	3,300	3,300.00	2,377.73	175.00	922.27	72.1%
55030 Ordinance Violations	220,000	220,000.00	128,934.79	27,250.00	91,065.21	58.6%
55040 Associate Court Fines	270,000	270,000.00	162,901.24	25,932.98	107,098.76	60.3%
55050 Liquor Fines and Penalties	8,000	8,000.00	7,549.00	275.25	451.00	94.4%
55990 Other Penalties	6,000	6,000.00	8,179.87	1,135.53	-2,179.87	136.3%
56010 Interest on Investments	120,000	120,000.00	32,283.01	17,132.71	87,716.99	26.9%
56030 Interest from Loans	0	.00	17,564.00	2,810.00	-17,564.00	100.0%
56110 Unrealized Gain/Loss Sale	0	.00	468.00	.00	-468.00	100.0%
57005 Electrical Agregati Civil	180,000	180,000.00	51,759.23	.00	128,240.77	28.8%
57412 PCard Rebate	10,500	10,500.00	4,764.54	728.53	5,735.46	45.4%
57985 Cash Short / Over	0	.00	-2.40	.00	2.40	100.0%
57990 Other Miscellaneous Revenu	47,500	47,500.00	59,688.17	14,303.00	-12,188.17	125.7%
<b>TOTAL Non Departmental</b>	<b>64,740,958</b>	<b>64,740,957.55</b>	<b>35,376,919.18</b>	<b>4,842,114.98</b>	<b>29,364,038.37</b>	<b>54.6%</b>



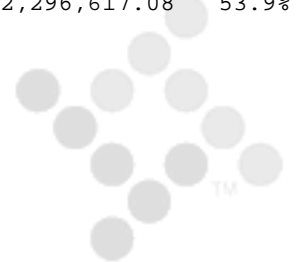
## UNADJUSTED GENERAL FUND REVENUE THROUGH OCTOBER 31, 2014

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
1001 General Fund						
10010010 Non Departmental	64,740,958	64,740,957.55	35,376,919.18	4,842,114.98	29,364,038.37	54.6%
10011310 City Clerk	11,402	11,402.00	3,381.55	180.00	8,020.45	29.7%
10011410 Human Resources	16,500	16,500.00	1,868.33	105.00	14,631.67	11.3%
10011510 Finance	9,382	9,382.00	4,698.88	781.82	4,683.12	50.1%
10011610 Information Services	165,000	165,000.00	72,471.40	13,058.43	92,528.60	43.9%
10011710 Legal	10,200	10,200.00	4,419.00	711.00	5,781.00	43.3%
10014105 Parks Administration	85,930	85,930.00	39,874.87	3,826.89	46,055.13	46.4%
10014110 Parks Maintenance	105,000	105,000.00	40,996.94	17,219.02	64,003.06	39.0%
10014112 Recreation	356,983	356,982.80	263,946.95	6,094.62	93,035.85	73.9%
10014120 Aquatics	114,199	114,199.00	134,597.74	-330.85	-20,398.74	117.9%
10014125 BCPA	3,139,930	3,151,529.12	1,279,682.93	247,482.94	1,871,846.19	40.6%
10014130 BCPA Capital Campaign	0	.00	21.20	3.57	-21.20	100.0%
10014136 Miller Park Zoo	659,030	659,030.00	491,027.00	75,378.94	168,003.00	74.5%
10014160 Pepsi Ice Center	906,478	906,478.00	483,638.06	77,624.08	422,839.94	53.4%
10014170 SOAR	255,221	255,221.00	92,153.00	11,539.50	163,068.00	36.1%
10015110 Police Administration	1,164,115	1,164,115.00	475,230.82	127,942.87	688,884.18	40.8%
10015111 Police Pension	3,763,000	3,763,000.00	3,653,050.29	.00	109,949.71	97.1%
10015210 Fire	5,076,104	5,076,104.41	1,893,986.50	500,217.66	3,182,117.91	37.3%
10015211 Fire Pension	3,951,000	3,951,000.00	3,835,520.85	.00	115,479.15	97.1%
10015410 PACE	1,140,200	1,140,200.00	555,505.86	106,348.44	584,694.14	48.7%
10015420 PACE Planning	4,000	4,000.00	-125.00	.00	4,125.00	-3.1%
10015430 PACE Code Enforcement	256,587	256,587.00	54,608.89	5,887.25	201,978.11	21.3%
10015490 Parking Operations	539,939	539,939.00	191,753.88	34,933.82	348,185.12	35.5%
10016110 Public Works Administratio	0	.00	-.25	.00	.25	100.0%
10016120 Street Maintenance	494,744	494,744.40	222,742.77	65,676.64	272,001.63	45.0%
10016124 Snow & Ice Removal	5,000	5,000.00	.00	.00	5,000.00	.0%
10016210 Engineering Administration	230,803	230,802.50	160,850.21	43,469.24	69,952.29	69.7%
10016310 Fleet Management	2,747,676	2,747,676.41	1,463,989.58	266,966.05	1,283,686.83	53.3%
10019160 Sister City	27,201	27,201.00	24,175.52	1,008.42	3,025.48	88.9%
10019170 Economic Development	87,500	87,500.00	51,936.28	9,629.12	35,563.72	59.4%
10019180 General Fund Transfers	1,705,846	1,705,845.93	881,227.46	137,436.41	824,618.47	51.7%
<b>TOTAL General Fund</b>	<b>91,769,928</b>	<b>91,781,527.12</b>	<b>51,754,150.69</b>	<b>6,595,305.86</b>	<b>40,027,376.43</b>	<b>56.4%</b>



## UNADJUSTED GENERAL FUND EXPENDITURES THROUGH OCTOBER 31, 2014

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
1001 General Fund							
10010010 Non Departmental	833,182	833,182.00	41,414.41	1,126.72	.00	791,767.59	5.0%
10011110 Administration	1,304,849	1,304,849.01	712,732.80	298,353.99	.00	592,116.21	54.7%
10011310 City Clerk	355,999	355,999.10	173,394.58	29,822.34	.00	182,604.52	48.7%
10011410 Human Resources	1,299,937	1,299,936.72	645,206.00	136,125.09	3,750.00	650,980.72	49.9%
10011510 Finance	1,454,428	1,454,427.85	621,049.06	139,342.01	70,000.00	763,378.79	47.5%
10011610 Information Services	2,530,556	2,530,556.03	1,025,609.96	248,603.72	155,508.50	1,349,437.57	46.7%
10011710 Legal	961,428	961,428.32	686,787.37	184,272.16	.00	274,640.95	71.4%
10014105 Parks Administration	537,609	537,608.64	260,562.37	48,893.74	.00	277,046.27	48.5%
10014110 Parks Maintenance	3,770,606	3,770,605.76	1,998,978.25	339,233.19	16,428.00	1,755,199.51	53.5%
10014112 Recreation	1,085,197	1,085,196.71	599,519.58	110,835.76	189.18	485,487.95	55.3%
10014120 Aquatics	313,014	313,014.38	225,290.25	13,411.71	.00	87,724.13	72.0%
10014125 BCPA	3,403,206	3,414,805.16	1,492,505.78	214,447.76	45,434.44	1,876,864.94	45.0%
10014136 Miller Park Zoo	1,289,774	1,289,773.97	661,486.92	118,905.45	13.30	628,273.75	51.3%
10014160 Pepsi Ice Center	863,915	863,914.64	355,992.31	57,073.96	16,894.69	491,027.64	43.2%
10014170 SOAR	304,355	304,355.31	154,385.27	32,050.17	.00	149,970.04	50.7%
10015110 Police Administration	17,579,444	17,676,105.00	8,802,151.86	1,780,559.73	10,344.00	8,863,609.14	49.9%
10015111 Police Pension	3,763,000	3,763,000.00	3,648,050.29	285,824.63	.00	114,949.71	96.9%
10015118 Police Communication Cente	1,843,735	1,843,735.34	876,878.43	191,433.07	.00	966,856.91	47.6%
10015210 Fire	18,045,643	18,045,642.86	8,530,229.72	1,831,403.60	79,650.00	9,435,763.14	47.7%
10015211 Fire Pension	3,951,000	3,951,000.00	3,830,520.95	300,121.30	.00	120,479.05	97.0%
10015410 PACE	1,153,666	1,153,666.30	674,528.92	109,086.94	.00	479,137.38	58.5%
10015420 PACE Planning	329,065	330,967.58	139,323.80	20,437.19	.00	191,643.78	42.1%
10015430 PACE Code Enforcement	979,547	977,643.55	560,764.10	127,147.75	.00	416,879.45	57.4%
10015480 PACE Facilities Maintenanc	707,795	707,795.19	346,945.46	67,481.86	20,323.75	340,525.98	51.9%
10015485 PACE Gov Center Bldg Maint	803,385	803,385.00	803,385.00	.00	.00	.00	100.0%
10015490 Parking Operations	665,749	665,748.57	303,489.99	55,012.46	.00	362,258.58	45.6%
10016110 Public Works Administratio	423,836	486,554.41	186,515.22	40,146.40	.00	300,039.19	38.3%
10016120 Street Maintenance	3,526,399	3,526,398.74	1,686,065.27	313,476.71	78,369.19	1,761,964.28	50.0%
10016124 Snow & Ice Removal	1,008,078	1,008,078.05	130,142.82	78,464.13	.00	877,935.23	12.9%
10016210 Engineering Administration	3,167,189	3,167,188.82	1,261,996.47	231,464.66	192,414.20	1,712,778.15	45.9%
10016310 Fleet Management	3,497,178	3,497,177.83	1,562,923.56	300,673.77	1,022,220.49	912,033.78	73.9%
10019110 Contingency	50,000	50,000.00	.00	.00	.00	50,000.00	.0%
10019160 Sister City	27,201	27,201.00	10,310.07	377.05	.00	16,890.93	37.9%
10019170 Economic Development	2,495,280	2,495,280.47	572,256.39	137,898.16	368,750.00	1,554,274.08	37.7%
10019180 General Fund Transfers	6,345,627	6,766,856.77	3,594,043.41	528,802.21	.00	3,172,813.36	53.1%
10019190 Public Transportation	574,029	574,028.64	284,764.26	49,335.71	.00	289,264.38	49.6%
<b>TOTAL General Fund</b>	<b>91,244,899</b>	<b>91,837,107.72</b>	<b>47,460,200.90</b>	<b>8,421,645.10</b>	<b>2,080,289.74</b>	<b>42,296,617.08</b>	<b>53.9%</b>



## UNADJUSTED NON-GENERAL FUND REVENUE THROUGH OCTOBER 31, 2014

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
2030 Motor Fuel Tax Fund	2,207,047	2,207,047.00	1,655,504.79	154,388.65	551,542.21	75.0%
2070 Board of Elections	495,907	495,907.00	452,950.33	.00	42,956.67	91.3%
2090 Drug Enforcement Fund	67,727	67,727.47	91,405.99	13,789.30	-23,678.52	135.0%
2240 Community Development Bloc	963,954	1,279,603.00	540,373.62	50,368.25	739,229.38	42.2%
2250 IHDA Grant Funds	0	52,455.00	42,718.60	7,381.99	9,736.40	81.4%
2310 Library Maintenance & Oper	5,265,710	5,275,260.00	5,092,962.29	8,669.97	182,297.71	96.5%
2320 Library Fixed Asset Replac	195,600	238,550.00	232,277.14	12.80	6,272.86	97.4%
2410 Park Dedication Fund	22,500	22,500.00	44,909.24	11,000.00	-22,409.24	199.6%
3010 General Bond & Interest Fu	5,404,120	5,404,119.76	3,759,413.26	268,248.07	1,644,706.50	69.6%
3030 Market Square TIF Bond Red	0	.00	1,105.49	.00	-1,105.49	100.0%
3060 2004 Coliseum Bond Red-1	1,451,196	1,451,196.00	25,703,463.77	120,933.00	-24,252,267.77	1771.2%
3062 2004 Multi-Proj Bond Redem	1,231,800	1,231,800.00	641,824.21	98,483.33	589,975.79	52.1%
4010 Capital Improvements Fund	2,142,750	2,525,580.15	1,853,326.82	677,550.41	672,253.33	73.4%
4011 Capital Lease-2	4,239,200	4,239,200.00	308.84	.00	4,238,891.16	.0%
4030 Central Bloomington TIF De	0	.00	-11.08	.00	11.08	100.0%
4075 Pepsi Ice Center Capital P	0	.00	.43	.00	-.43	100.0%
5010 Water	19,279,000	19,279,000.00	8,550,068.54	1,439,252.43	10,728,931.46	44.3%
5110 Sewer	6,487,106	6,487,106.39	2,592,209.14	421,877.44	3,894,897.25	40.0%
5310 Storm Water	3,946,463	3,946,463.00	1,417,939.06	242,075.25	2,528,523.94	35.9%
5440 Solid Waste	7,308,000	7,346,400.00	3,430,156.50	561,607.01	3,916,243.50	46.7%
5560 Abraham Lincoln Parking Fa	496,000	496,000.00	168,846.88	25,631.10	327,153.12	34.0%
5640 Golf	2,877,700	2,877,700.00	1,793,358.63	165,641.85	1,084,341.37	62.3%
5710 City Coliseum Operating Fu	1,527,286	1,527,285.62	763,623.24	127,273.80	763,662.38	50.0%
6015 Casualty Insurance	3,323,000	3,323,000.00	1,673,238.88	286,696.71	1,649,761.12	50.4%
6020 Employee Insurance & Benef	9,891,098	9,891,098.00	5,104,679.53	852,217.16	4,786,418.47	51.6%
6028 Retiree Healthcare Fund	1,410,554	1,410,554.00	683,421.49	103,688.31	727,132.51	48.5%
7210 J M Scott Health Care	501,000	501,000.00	590,238.11	230,143.15	-89,238.11	117.8%
GRAND TOTAL	80,734,718	81,576,552.39	66,880,313.74	5,866,929.98	14,696,238.65	82.0%

1. Revenue increase due to bond restructuring in FY 2014.

2. Capital Lease revenue is reimbursed based on expenditures incurred from the Capital Lease Budget and varies due to timing of documentation submitted to the bank for reimbursement to the City.



## UNADJUSTED NON-GENERAL FUND EXPENDITURES THROUGH OCTOBER 31, 2014

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
2030 Motor Fuel Tax Fund	1,430,000	1,430,000.00	.00	.00	193,853.42	1,236,146.58	13.6%
2070 Board of Elections	490,747	490,747.00	148,763.22	58,254.30	.00	341,983.78	30.3%
2090 Drug Enforcement Fund	87,600	172,043.00	60,555.85	2,050.50	29,111.00	82,376.15	52.1%
2240 Community Development Bloc	963,954	1,279,603.00	566,313.50	55,278.14	66,819.48	646,470.02	49.5%
2250 IHDA Grant Funds	0	52,455.00	6,774.96	24.00	.00	45,680.04	12.9%
2310 Library Maintenance & Oper	5,150,710	5,160,260.00	2,586,894.92	431,113.54	.00	2,573,365.08	50.1%
2320 Library Fixed Asset Replac	108,050	151,000.00	19,990.00	.00	79,252.50	51,757.50	65.7%
2410 Park Dedication Fund	100,000	100,000.00	13,539.00	4,440.00	.00	86,461.00	13.5%
3010 General Bond & Interest Fu	5,941,186	5,941,185.72	2,450,505.84	500.00	.00	3,490,679.88	41.2%
3030 Market Square TIF Bond Red	952,249	952,249.00	130.00	80.00	.00	952,119.00	.0%
3060 2004 Coliseum Bond Red-1	1,656,519	1,656,518.76	25,877,803.67	199,940.49	.00	-24,221,284.91	1562.2%
3062 2004 Multi-Proj Bond Redem	777,000	777,000.00	438,451.90	637.80	.00	338,548.10	56.4%
4010 Capital Improvements Fund	2,265,750	2,803,830.15	618,718.72	556,461.45	1,413,245.96	771,865.47	72.5%
4011 Capital Lease	4,239,200	4,239,200.00	879,745.49	9,128.37	1,506,923.69	1,852,530.82	56.3%
4030 Central Bloomington TIF-2	10,000	10,000.00	15,147.16	.00	.00	-5,147.16	151.5%
5010 Water	25,904,734	25,904,733.78	5,870,137.67	1,079,006.35	510,923.98	19,523,672.13	24.6%
5110 Sewer	7,016,626	7,083,996.48	1,501,189.44	297,845.73	329,734.58	5,253,072.46	25.8%
5310 Storm Water	4,353,518	4,420,887.67	1,276,269.37	142,929.14	509,700.60	2,634,917.70	40.4%
5440 Solid Waste	7,682,490	7,720,889.94	3,788,019.25	978,823.48	940,684.13	2,992,186.56	61.2%
5560 Abraham Lincoln Parking Fa	409,237	409,237.00	341,057.81	7,246.77	.00	68,179.19	83.3%
5640 Golf	3,036,771	3,036,771.09	1,705,544.46	233,874.64	72,978.08	1,258,248.55	58.6%
5710 City Coliseum Operating Fu	1,527,286	1,527,286.22	844,196.89	121,097.31	10,000.00	673,089.33	55.9%
6015 Casualty Insurance	3,380,000	3,380,000.00	2,527,613.26	432,760.59	.00	852,386.74	74.8%
6020 Employee Insurance & Benef	9,799,682	9,799,682.00	5,261,152.03	1,020,404.64	.00	4,538,529.97	53.7%
6028 Retiree Healthcare Fund	1,411,754	1,411,754.00	492,135.73	94,239.84	.00	919,618.27	34.9%
7210 J M Scott Health Care	486,432	486,431.80	119,873.07	14,291.11	.00	366,558.73	24.6%
GRAND TOTAL	89,181,494	90,397,761.61	57,410,523.21	5,740,428.19	5,663,227.42	27,324,010.98	69.8%

1. Expenditure increase due to bond restructuring in FY 2014.

2. Central Bloomington TIF is over budget due to continued Outside Legal Counsel for pending litigation.



## Local Tax Collection Report for October 2014

*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 October these filers owed the City a total of \$3,827, broken out as follows:

1. Food & Beverage - \$522
2. Packaged Liquor - \$9
3. Hotel/Motel - \$2,256
4. Motor Fuel Tax – \$779
5. Amusement Tax - \$261

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 October. (*A complete listing of October non-filers and their estimated delinquent tax payments on the attached report*).

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

1. Food & Beverage - \$36,664 or 2.06% of a total estimated amount due (\$1,779,416).
2. Packaged Liquor – \$128 or .03% of a total estimated amount due (\$443,558).
3. Hotel/Motel - \$422,970 or .55% of total estimated amount due (\$767,657).
4. Motor Fuel Tax – \$0 of (\$395,059)
5. Amusement Tax – \$2,186 or 1.87% of total estimated amount due (\$116,622).

*Please note: The majority of this total relates to two properties. The Chateau which a lien has been filed for the full amount and a settlement plan has been negotiated. Also, the Econolodge which legal is currently pursuing collection.*

### Aging Report for Delinquent Local Taxes

As of October 2014

Non-Filers DBA:	Type of Tax Owed	Days Delinquent	First Letter	Final Letter	Legal	Estimated Tax Owed <sup>1</sup>
CAFÉ ITALIA	FB	30	X			\$1,274.53
CASTLE	AMUSEMENT	30	X			\$2,185.70
CASTLE	FB	30	X			\$623.13
BROWNS CHICKEN	FB	30	X			\$552.39
MCLEAN COUNTY PONY BASEBALL	FB	30	X			\$252.40
HOOTERS	FB	30	X			\$2,042.35
KELLY'S	FB	30	X			\$612.85
LONGHORN SMOKEHOUSE	FB	30	X	X		\$842.00
ELEVEN	FB	60	X	X		\$824.36
FRATERNAL ORDER OF EAGLES	FB	60	X	X		\$146.08
BROWNS CHICKEN	FB	60	X	X		\$552.39
CHATEAU	FB	90	X	X	X	\$3,015.01
NOONERS	FB	90	X	X		\$303.42
NOONERS	PL	90	X	X		\$2.90
TWO BLOKES AND A BUS	FB	90	X	X	X	\$791.28
SUPER 8	HM	90	X	X	X	\$2,961.80
GREAT STEAK & POTATO	FB	90	X	X	X	\$1,215.16
PTS BBQ	FB	90	X	X	X	\$729.51
BAYMONT	HM	90	X	X	X	\$7,996.55
A. RENEE	FB	90	X	X	X	\$390.24
A. RENEE	PL	90	X	X	X	\$125.43
CHATEAU	HM	120	X	X	X	\$29,100.11
TWO BLOKES AND A BUS	FB	>120	X	X	X	\$263.76
ELEVEN	FB	>120	X	X	X	\$412.18
SCHLOTZSKY'S	FB	>120	X	X	X	\$6,659.64
KELLY'S	FB	>120	X	X	x	\$612.85
LAUGH COMEDY CLUB	FB	>120	X	X	X	\$1,068.75 CLOSED
SUPER 8 MOTEL	HM	>120	X	X	X	\$1,480.91
THE GRAND CAFÉ	FB	>120	X	X	X	\$13,479.22
ECON LODGE	HM	>120	X	X	X	\$117,000.00
THE CHATEAU <sup>2</sup>	HM	see notes				\$264,431.00 Payment plan approved
<b>TOTAL</b>						<b>\$461,947.90</b>

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

<sup>2</sup> - The Chateau has entered a settlement agreement with the City; however, at this time they are past due on the payment plan.



## General Fund Glossary of Major Revenues

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

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

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

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

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

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

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

## General Fund Glossary of Major Revenues

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

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

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

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

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

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

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

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

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

## General Fund Glossary of Major Revenues

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

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

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

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

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

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

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