

CITY OF BLOOMINGTON
SPECIAL CITY COUNCIL MEETING NOTICE
109 E. OLIVE
MONDAY, APRIL 21, 2014 5:30 P.M.

1. Call to Order
2. Roll Call
3. Public Comment (*15 minutes*)
4. FY 2015 Budget
 - a. FY 2015 Budget Update (*5 minutes*)
 - b. Conceptual Approval of Proposed Cuts and Restorations (*10 minutes*)
5. Text Amendment Ordinance to Chapter 39. Taxation, Section 130. Home Rule Sales Tax, Removal of Sunset Clause. (Recommend that the Text Amendment be approved and the Ordinance be passed.) (*10 minutes*)
6. Text Amendment Ordinance to Chapter 39. Taxation for Implementation of a Four Percent (4%) Amusement Tax. (Recommend that the Text Amendment be approved, the Ordinance be passed, and the City Manager be authorized to enter into any agreements to collect the corresponding taxes.) (*10 minutes*)
7. Text Amendment Ordinance to Chapter 39. Taxation, for Implementation of a \$.04 per Gallon Local Government Motor Fuel Tax. (Recommend that the Text Amendment be approved and the Ordinance be passed.) (*20 minutes*)
8. Three (3) Text Amendment Ordinances to Chapter 7. Taxation regarding Utility Taxes
 - a. Proposed Gas/Water/Telecommunication Tax increase. (Recommend that the Text Amendment be approved and the Ordinance passed.) (*10 minutes*)
 - b. Proposed Electric Utility Tax increase. (Recommend that the Text Amendment be approved and the Ordinance passed.) (*15 minutes*)
 - c. Proposed Municipal Gas Use Tax. (Recommend that the Text Amendment be approved and the Ordinance passed.) (*20 minutes*)

9. Adoption of the FY 2015 Budget and Appropriation Ordinance. (Recommend that the Ordinance be passed.) *(15 minutes)*

**Note that the ordinances, as well as the tax rates identified in any ordinance title, are subject to amendment and modification by Council action at the meeting.*

Item 4.

FY 2015 Budget Update

(5 minutes)

**Conceptual Approval of Proposed
Cuts and Restorations**

(10 minutes)

FY15 CM Proposed Budget - As Revised 4-21-14

To Achieve a Balanced Budget both Revenues and Expenditures must Equal (seen in green).

General Fund Revenues as Proposed	93,825,309 *
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Net Adjustments	(3,763,200)
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Balancing: Use of Fund Balance	1,182,790
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Revenues as Revised:	91,244,899 **
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General Fund Expenditures as Proposed	93,825,309
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Net Adjustments	(2,580,410)
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Expenditures as Revised :	91,244,899 ***
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Notes:

* Amusement tax for \$1.0 million included here

** Revenue reductions remove all utility tax revenue and the reduction in projected sales taxes. Revenue add backs include \$1.0 in MFT and other minor corrections.

*** Revised expenditures have reduced salary & benefits for all new positions with the exception of 3 firefighter/paramedics and 1 new Asst. Police Chief; all dollars for the Revitalizing the City Plan dollars, and \$1,752,901 in various other reductions. Add backs include : \$1.0 million in road resurfacing and \$1.2 million in other various add backs.

Listing of Remaining Reductions
As of 4/21/2014

	Department	Description	Amount
1	Economic Development	Studies for downtown hotel, commercial areas, etc.	\$ (15,000)
2	Economic Development	City Marketing Materials	\$ (7,000)
3	Economic Development	Polos/name tags	\$ (75)
4	Economic Development	IEDC Spring Conference	\$ (3,500)
5	Economic Development	Downtown Banners	\$ (30,000)
6	Economic Development	Downtown Mural Sponsorship	\$ (25,000)
7	Administration	Graduate Intern	\$ (25,200)
8	Administration	Annual Boards & Commissions Reception	\$ (4,000)
9	Administration	Community Leaders Breakfast Sponsor	\$ (2,500)
10	Administration	Chamber Gala	\$ (300)
11	Administration	Economic Development Breakfast sponsor	\$ (600)
12	Administration	Administration Staff apparel	\$ (1,000)
13	Administration	National League of Cities - Congress of Cities (Nov & Mar)	\$ (18,000)
14	Administration	Midwest High Speed Rail Association	\$ (500)
15	Administration	Council apparel	\$ (500)
16	Planning	Reduce additional funds for H. Rust grant	\$ (100,000)
17	Planning	Reduce funding for subarea/target studies	\$ (25,000)
18	Non-Departmental	Estimates for employee leave	\$ (104,070)
19	GF Transfer to Solid Waste	Professional Development	\$ (1,000)
20	GF Transfer to Solid Waste	Salaries & Overtime - no holiday garbage pickup	\$ (70,000)
21	GF Transfer to Prairie Vista	Golf cart path repair/resurfacing	\$ (250,000)
22	GF Transfer for Facilities Plan	Fire station kitchen hood system replacements (5)	\$ (125,000)
23	GF Transfer for Facilities Plan	Fire alarm system and lever handles for ADA compliance	\$ (53,500)
24	GF Transfer for Streets Master Plan	Citywide Street Master Plan	\$ (200,000)
25	General Fund Transfer for Facilities Plan	Roof replacement - City Hall	\$ (185,000)
26	Capital Lease for Vehicles & Equipment	Reduction of capital equipment/vehicle purchases	\$ (166,848)
27	Public Works - Administration	Postage	\$ (3,000)
28	Public Works - Street Maintenance	Sign Posts	\$ (31,500)
29	Public Works - Street Maintenance	Professional Development	\$ (4,000)
30	Public Works - Engineering Administration	Professional Development	\$ (5,000)
31	Public Works - Engineering Administration	Temporary Services	\$ (60,000)
32	Public Works - Engineering Administration	Engineering Services	\$ (20,000)
33	Parks Administration	Seasonal salaries	\$ (26,400)
34	Recreation	Seasonal Salaries	\$ (10,000)
35	Recreation	Programs	\$ (4,000)
36	Human Resources	Other medical services	\$ (22,050)
37	Human Resources	Professional Development	\$ (4,300)
38	Human Resources	Temporary Services	\$ (15,000)
39	Human Resources	Periodicals	\$ (800)
40	Human Resources	Employee Relations	\$ (800)
41	Police -Communications Center	Seasonal Salaries	\$ (2,453)
42	Police -Communications Center	Overtime	\$ (32,506)
43	Police -Communications Center	Uniforms	\$ (450)
44	Police -Communications Center	Tuition Reimbursement	\$ (2,544)
45	Police -Communications Center	Rept/Mtnc Office	\$ (18,255)
46	Police -Communications Center	Professional Development	\$ (3,500)
47	Police -Communications Center	Periodicals	\$ (1,000)
48	Police	Other Prof and Tech services	\$ (7,500)
49	Police	Janitorial services	\$ (8,000)
50	Police	Repr/mtnc office	\$ (5,000)
51	Police	Repr/mtnc equipment	\$ (1,000)
52	Police	Printing	\$ (1,000)
53	Police	Office Supplies	\$ (10,000)
54	Police	Janitorial supplies	\$ (2,500)
55	Police	Animal food	\$ (500)
56	Police	Natural Gas	\$ (2,750)
57	Police	Telecom.	\$ (8,000)
58	Police	Periodicals	\$ (500)

59	Information Systems	City Wide Munis Training	\$ (25,000)
		Subtotal Total Remaining Reductions	\$ (1,752,901)
60	New Staff Positions Cut	13 Positions reduced	(1,191,313)
61	Revitalizing the City Plan Dollars	H/R - IS - Customer Service/Culture Change	(700,000)
		Grand total of Reductions	\$ (3,644,214)

Listing of Restorations
As of 4/21/2014

	Description	Amount
1	Contribution Mclean County Historial Society	\$ 20,000
2	Annual Boards & Commissions Reception	\$ 4,000
3	MultiCultural Leadership Program	\$ 2,500
4	Friends Forever Jewish/Arab Youth Sponsor	\$ 1,500
5	CDBG Emergency Repairs	\$ 25,000
6	CDBG Past Due Property Taxes	\$ 5,000
7	Finance - Internal Audit Program	\$ 94,430
8	Solid Waste Transfer - Drop off Facility	\$ 96,400
9	Solid Waste Transfer - Retain Weekly Bulk Service	\$ 40,000
10	PW Admin - Professional Development	\$ 3,224
11	PW SM - Traffic Line Painting Program	\$ 130,000
12	Parks Maintenance - Seasonal Salaries	\$ 200,000
13	Parks Maintenance - Fuel	\$ 30,000
14	Parks Maintenance - Flowers	\$ 10,000
15	Parks Maintenance - Chemicals	\$ 30,000
16	Parks Maintenance - Irrigation	\$ 25,000
17	Recreation - Aquatics	\$ 5,000
18	Recreation - Printing	\$ 6,000
19	Recreation - Programs	\$ 7,000
20	BCPA - Summer Theatre	\$ 15,000
21	BCPA - Custodial Supplies	\$ 10,000
22	Police - Salaries (Retain 3 officer positions)	\$ 243,000
23	Police - Overtime - Downtown Hireback	\$ 130,000
24	Police - Building Maintenance	\$ 8,000
25	Police - Membership Dues	\$ 3,000
26	Police - Professional Development	\$ 16,800
27	Fire - Professional Development	\$ 64,501
28	Information Systems - Downtown Cameras	\$ 19,281
	Subtotal: Reductions Restored	\$ 1,244,636
New Personnel Adds		
	Police - Asst. Police Chief	\$ 164,720
	Fire - 3 Firefighter/Paramedics	\$ 275,000
	Subtotal: Salary & Benefits	\$ 439,720
	Total Restorations:	\$ 1,684,356

Capital Projects Proposed to be Funded by the General Fund

As of 4-21-14

	Proposed FY 2015	Grants/ Private Funding
Proposed Projects		
Citywide Street Master Plan ¹	\$ 100,000	\$ -
Sidewalk 50/50 Program	\$ 50,000	\$ 50,000
Fire Station Vehicle Exhaust Drop	\$ 160,000	\$ -
Design to demolish City Hall Annex	\$ 35,000	\$ -
Harvest Point Subdivision pavement oversizing Construction	\$ 14,000	\$ -
New Trail - The Grove to Benjamin School, Safe Routes to School Grant covers 80% (City portion - \$40,000)	\$ 40,000	\$ 160,000
Route 66 Trail Normal to Towanda - Construction 1st half - tied to an IGA	\$ 75,000	\$ -
Route 66 Trail Towanda north 2.4 miles - Design - tied to an IGA	\$ 9,000	\$ -
Route 66 Trail Shirley south 1.1 miles - Design - tied to an IGA	\$ 6,500	\$ -
Indoor Police Firing Range - Mold Mitigation (Faithful & Gould Facility Study)	\$ 60,000	\$ -
City Hall - Replace Exit Signage (Faithful & Gould Facility Study)	\$ 6,250	\$ -
Flamingo Exhibit (\$150K - City/\$100K - Zoological Society) Phase 1 of Master Plan - 60% City, 40% Zoological Society ²	\$ 150,000	\$ 100,000
Repairs to Lincoln Garage - Design and Repairs	\$ 250,000	\$ -
Sub-Total:	\$ 955,750	\$ 310,000

1. The City is continuing to determine if the Motor Fuel Tax Fund can pay for these type of expenses.
2. The Zoological Society has currently raised approximately \$450,000 and can cover their portion of the Flamingo Exhibit.

Proposed General Fund Capital Assets - Machinery, Equipment, Vehicles

As of 4-21-14

*see note pertaining to vehicles at the bottom

Department	Item	Proposed Full Cost FY 2015	Principal & Interest Pmt		Comments
			FY 2015 Capital Lease 5yr	FY 2015 Capital Lease 10yr	
Administration	Government Center - office space needs for maximum efficiency	\$ 30,000	\$ 5,784	\$ -	Priority
Information Services	Fixed Asset Equipment Replacements - includes servers, hardware, software, etc.. Scott Sprouls has a supporting list of items	\$ 200,000	\$ 38,561	\$ -	Critical
Information Services	Additional Downtown security camera infrastructure	\$ 100,000	\$ 19,281	\$ -	Council
Information Services	Core and distribution network switch replacements	\$ 250,000	\$ 48,201	\$ -	Critical
Parks Maintenance	Replace 2002 GMC 3500 Unit 701	\$ 45,000	\$ 8,676	\$ -	Fleet manager priority.
Parks Maintenance	Replace 2002 Ford F350 Unit 790	\$ 29,500	\$ 5,688	\$ -	Fleet manager priority.
Parks Maintenance	Dirt Grinder # 795 - 1990	\$ 65,000	\$ 12,532	\$ -	Fleet manager recommends keeping equipment as the current grinder is in extremely poor condition requiring continual maintenance.
BCPA	Water Heater and HVAC upgrade	\$ 15,000	\$ 2,892	\$ -	Priority
BCPA	Tuck pointing and sealant for one elevation of the BCPA building per the City's building analysis - Faithful & Gould facility study	\$ 65,000	\$ 12,532	\$ -	Priority
Miller Park Zoo	Building Renovations	\$ 13,000	\$ 2,506	\$ -	Priority
Police	2006 Chevrolet Impala Unit P08	\$ 31,300	\$ 6,035	\$ -	Fleet manager priority.
Police	2009 Chevrolet Impala Unit P17	\$ 31,300	\$ 6,035	\$ -	Fleet manager priority.
Police	2006 Chevrolet Impala Unit P12	\$ 31,300	\$ 6,035	\$ -	Fleet manager priority.
Police	2004 Chevrolet Impala Unit P38	\$ 31,300	\$ 6,035	\$ -	Fleet manager priority.
Police	1999 Ford Crown Victoria Unit P40	\$ 31,300	\$ 6,035	\$ -	Fleet manager priority.
Police	Undercover vehicle	\$ 11,671	\$ 2,250	\$ -	Fleet manager priority.
Police	2005 Chevrolet Impala Unit P83	\$ 31,300	\$ 6,035	\$ -	Fleet manager priority.
Communication Center	Communications Center Console Upgrade - mandatory	\$ 535,580	\$ 103,263	\$ -	Critical
Fire	1991 Pierce E7-50FT Telesquirt 1500 GPM Pump Unit F22	\$ 848,800	\$ -	\$ 88,656	Fleet manager priority.
Fire	2003 Ford Ambulance 3N102 Unit F38	\$ 238,725	\$ 46,027	\$ -	Fleet manager priority.
Fire	2007 Ford ALS Vehicle Medic 2 Unit F43	\$ 35,755	\$ 6,894	\$ -	Fleet manager priority.
Fire	Training Officer Vehicle	\$ 34,000	\$ 6,555	\$ -	Fleet manager priority.

Proposed General Fund Capital Assets - Machinery, Equipment, Vehicles

As of 4-21-14

*see note pertaining to vehicles at the bottom

Department	Item	Proposed Full Cost FY 2015	Principal & Interest Pmt		Comments
			FY 2015 Capital Lease 5yr	FY 2015 Capital Lease 10yr	
Fire	STARCOM Radio Upgrade	\$ 325,000	\$ 62,662	\$ -	Critical
Facility Management	1999 Chevrolet S10 Pickup Unit 62	\$ 23,493	\$ 4,530	\$ -	Fleet manager priority.
Parking Maintenance & O	Replace 2002 Dodge 1500 Unit PM1	\$ 21,910	\$ 4,224	\$ -	Fleet manager priority.
Street Maintenance	New Skidsteer	\$ 50,000	\$ 9,640	\$ -	Priority for street repairs.
Street Maintenance	New Asphalt Mill	\$ 20,000	\$ 3,856	\$ -	Priority for street repairs.
Engineering	2005 Mitsubishi I-Miev Unit 88	\$ 22,281	\$ 4,296	\$ -	Fleet manager priority.
Fleet Management	Electronic Vehicle Diagnostic Tool	\$ 9,500	\$ 1,832	\$ -	Fleet manager priority.
		\$ 3,177,015	\$ 448,892	\$ 88,656	

*All the remaining licensed vehicles were reviewed by the City Fleet Manager. He believes these need to be replaced because they are of the age and condition that the maintenance costs increase rapidly and availability of the vehicles decreases. This impacts the ability of Departments to function effectively. When vehicles are not replaced on a regular schedule, components age and become susceptible to unnoticeable wear and tear leading to unexpected failures and malfunctions. This increases the possibility of an accident that could compromise employee safety.



FOR COUNCIL: April 21, 2014

SUBJECT: Text Amendment Ordinance to Chapter 39. Taxation, Section 130. Home Rule Sales Tax, Removal of Sunset Clause

RECOMMENDATION/MOTION: That the Text Amendment be approved and the Ordinance be passed.

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

STRATEGIC PLAN SIGNIFICANCE: Objective 1a. Budget with adequate resources to support defined services and level of services.

BACKGROUND: The Home Rule Sales tax was increased in FY2009 by 0.25 percent to primarily fund the debt service related to the US Cellular Coliseum (USCC) and Bloomington Center for Performing Arts (BCPA) with any residual revenues to restore the General Fund. The ordinance was adopted with a sunset clause set to expire in July 2015 affecting the FY 2016 General Fund budget. The expiration of this clause could add up to \$3,371,000 in debt service expense to the General Fund for up to twenty-one (21) years.

The BCPA bonds will be paid off in full by 2026, debt service is estimated between \$853,000 and \$1,064,000 per year with an outstanding principal balance of \$9,626,000. The USCC bonds will be paid off in full by 2035 with an annual debt service payments ranging from of \$1,650,000 to \$2,660,000 per year with and outstanding principal balance of \$23,935,000.

The Illinois Department of Revenue allows revenue changes twice per year. To ensure that deadlines are met and Council be fully versed on this clause, it is recommended the revision occur during the FY 2015 budget process.

COMMUNITY GROUPS/INTERESTED PERSONS CONTACTED: Public budget discussions on the City Manager's proposed budget were undertaken on February 24, March 22, April 7, and April 14, 2014.

FINANCIAL IMPACT: The sunset of the Home Rule Sales Tax would reduce the General Fund revenues in FY 2016 by approximately \$2,500,000.

Respectfully submitted for Council consideration.

Financial & budgetary review by: Patti-Lynn Silva, Director of Finance

Legal review by: Jeffrey R. Jurgens, Interim Corporation Council

Recommended by:



David A. Hales
City Manager

Attachments: Attachment 1. Ordinance
Attachment 2. Related Debt Spreadsheet

Motion: That the Text Amendment be approved and the Ordinance be passed.

Motion: _____ Seconded by: _____

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

ORDINANCE 2014 -

**AN ORDINANCE AMENDING CHAPTER 39 OF THE BLOOMINGTON CITY CODE
ELIMINATING THE QUARTER PERCENT RATE SUNSET PROVISION IN THE
HOME RULE MUNICIPAL RETAILERS' AND SERVICE OCCUPATION TAX**

BE IT ORDAINED BY THE CITY COUNCIL
OF THE CITY OF BLOOMINGTON, ILLINOIS:

SECTION 1. That Section 130 of Chapter 39 of Bloomington City Code, 1960, as amended, be further amended as follows (additions are indicated by underlines; deletions indicated by strikeouts):

Section 130: Imposition of Tax.

A tax is hereby imposed upon all persons engaged in the business of selling tangible personal property, other than an item of tangible personal property titled or registered with an agency of this state's government, at retail in this municipality at the rate of one and one-half percent (1½ %) of the gross receipts from such sales made in the course of such business when this Ordinance is in effect; and a tax is hereby imposed upon all persons engaged in this municipality in the business of making sales of service at the rate of one and one-half percent (1½ %) of the selling price of all tangible personal property transferred by such serviceman as an incident to a sale of service. ~~The one-quarter percent increment increase imposed by Ordinance No. 2008-13 shall expire on July 1, 2015.~~

The imposition of these "home rule sales taxes" are in accordance with the provisions of Sections 8-11-1 and 8-11-5 respectively of the Illinois Municipal Code (65 ILCS 5/8-11-1 and 8-11-5 (2006)).

SECTION 4. Except as provided herein, the Bloomington City Code, 1960, as amended shall remain in full force and effect.

SECTION 5. The City Clerk is hereby authorized to publish this ordinance in pamphlet form as provided by law.

SECTION 6. This ordinance shall be effective ten (10) days after the date of its publication.

SECTION 7. This ordinance is passed and approved pursuant to the home rule authority granted Article VII, Section 6 of the 1970 Illinois Constitution.

PASSED this 21st day of April, 2014.

APPROVED this ___ day of April, 2014.

APPROVED:

Tari Renner
Mayor

ATTEST:

Tracey Covert
City Clerk

City of Bloomington
As of 4-10-14

(1)

	Total Debt Service	BCPA Bond Series 2004 \$3,198,000	BCPA Bond Series 2005 \$9,900,000	U.S. Cellular Coliseum Bond Series 2004 \$29,455,000
FY2015	2,509,573	104,000	749,054	1,656,519
FY2016	2,626,285	208,000	750,841	1,667,444
FY2017	2,690,610	208,000	751,854	1,730,756
FY2018	2,774,816	234,000	752,091	1,788,725
FY2019	2,845,998	234,000	751,554	1,860,444
FY2020	2,910,466	234,000	750,241	1,926,225
FY2021	3,013,754	260,000	753,154	2,000,600
FY2022	3,088,042	260,000	755,098	2,072,944
FY2023	3,189,239	286,000	750,608	2,152,631
FY2024	3,270,046	286,000	755,008	2,229,038
FY2025	3,371,567	312,000	752,873	2,306,694
FY2026	3,144,547	0	754,728	2,389,819
FY2027	2,477,475	0	0	2,477,475
FY2028	2,568,725	0	0	2,568,725
FY2029	2,662,631	0	0	2,662,631
FY2030	2,122,822	0	0	2,122,822
FY2031	2,185,603	0	0	2,185,603
FY2032	2,252,706	0	0	2,252,706
FY2033	2,323,175	0	0	2,323,175
FY2034	2,391,213	0	0	2,391,213
FY2035	2,461,022	0	0	2,461,022
Total Debt Service:	56,880,315	2,626,000	9,027,104	45,227,211

(1) The original bond issue was for a total of 15,600,000 of which \$3,198,000 related to BCPA improvements. These debt service payments represent principal only. These are variable bonds that change weekly.



FOR COUNCIL: April 21, 2014

SUBJECT: Text Amendment Ordinance to Chapter 39. Taxation for Implementation of a Four Percent (4%) Amusement Tax

RECOMMENDATION/MOTION: That the Text Amendment be approved, the Ordinance be passed, and the City Manager be authorized to enter into any agreements to collect the corresponding taxes.

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

STRATEGIC PLAN SIGNIFICANCE: Objective 1a. Budget with adequate resources to support defined services and level of services. Adopting a recurring revenue stream to fund operations facilitates the City's financial sustainability.

BACKGROUND: The FY 2015 City Manager proposed budget recommends the creation of a new Amusement Tax of four percent (4%) on amusements. The proposed text amendment defines amusements as exhibitive, meaning the taxpayer is spectating versus participating. Examples of such amusements would be cable subscriptions, movie tickets, movie and video game rentals, Bloomington Center for Performing Arts and U.S. Cellular Coliseum events. Events hosted by charities, religious organizations, school districts, public and private colleges, or other municipalities are exempt. This new tax would take effect on August 1, 2014.

COMMUNITY GROUPS/INTERESTED PERSONS CONTACTED: Public budget discussions on the City Manager's proposed budget were undertaken on February 24, March 22, April 7, and April 14, 2014.

FINANCIAL IMPACT: The Amusement tax is estimated to generate approximately \$1,000,000. This tax would be used for the general operations of the City.

Respectfully submitted for Council consideration.

Financial & budgetary review by: Patti-Lynn Silva, Director of Finance

Legal review by: Jeffrey R. Jurgens, Interim Corporation Counsel

Recommended by:

A handwritten signature in black ink, appearing to read "David A. Hales".

David A. Hales
City Manager

Attachments: Attachment 1. Ordinance

Motion: **That the Text Amendment Ordinance be approved, the Ordinance be passed, and the City Manager be authorized to enter into any agreements to collect the corresponding taxes.**

Motion: _____ Seconded by: _____

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

ORDINANCE NO. ____

BE IT ORDAINED by the Mayor and City Council of the City of Bloomington, McLean County, Illinois, THAT:

**AN ORDINANCE AMENDING
THE CODE OF THE CITY OF BLOOMINGTON, ILLINOIS, 1960, AS AMENDED,
TO ESTABLISH AMUSEMENT TAXES AND REORGANIZE CERTAIN ARTICLES**

shall be, and is hereby adopted as follows:

Section 1. BACKGROUND.

The City is an Illinois home-rule municipal corporation organized and operating under the Illinois Municipal Code (“*Code*”). The City, pursuant to its home rule powers, desires to establish a system of taxation for all amusements occurring in the City.

Section 2. AMENDMENTS.

A. Amendment to Chapter 39, Article XV Establishing an Amusement Tax.

A new Article XVIII of Chapter 39 of The Code of the City of Bloomington, Illinois, 1960, as amended, is hereby established and will be and read as follows:

Article XVIII: Amusement Tax

Section 401: Definitions.

For the purposes of this Section Article XVIII, the following definitions apply unless the context clearly indicates or requires a different meaning:

- a. “Amusement” means and includes the provision of exhibitive entertainment, including, but not by way of limitation, the following activities and sports: any theatrical, dramatic, musical or artistic performance; motion picture show or movie; video or videotape; digital versatile disk (DVD); subscription video programming services; carnival; and athletic contest, sport or game, including, but not limited to, archery, shooting galleries and shooting ranges, boxing, wrestling, skating, dancing, swimming, racing or riding animals or vehicles, baseball, basketball, softball, football, tennis, racquetball, handball, golf, hockey, track and field games, soccer, rugby, bowling, billiards and pool games.
- b. “Gross Receipts” means all fees or charges received or collected in the form of admission fees or other charges for admission to or for the use or rental of any amusement for the purpose of witnessing, participating in, or utilizing any amusement regardless of whether such fees or charges are characterized as admission fees, membership fees, use charges, rent, rental or service charges, exclusive of any other fee or tax imposed by the United States government, the State of Illinois, the City or any other governmental unit. A fee or charge which entitles the patrons in regard to any amusement operated within the corporate limits of the City to bona fide services in addition to, or unrelated to, the

witnessing or watching the amusement, will not be subject to the tax provided for in this Section, provided, however:

1. Where a fee or charge is comprised of identifiable components, packages or tiers, the tax provided for in this Article XV will be imposed on any such components, packages or tiers that (a) provide solely for admission to any facility for the purposes of witnessing any amusement, or (b) are a condition precedent to being granted permission to witnessing or watching any amusement; and
 2. Where a single fee or charge for admission to any facility for the purpose of witnessing any amusement also entitles the patron of the amusement to the incidental use of appurtenant services or facilities, the tax provided for in this Article XV will be imposed on such fee or charge, provided the predominant activity of the facility is an amusement, unless an allocation order has been issued as provided for in Section 306 of this Article XV.
- c. "Person" means any natural individual, firm, organization, society, foundation, institution, partnership, association, joint stock company, joint venture, limited liability company, public or private corporation, receiver, executor, trustee or other representative appointed by order of any court, or any other entity recognized by law.
 - d. "Owner" means any Person having an ownership interest in or conducting the operation of a place or business which provides amusements.
 - e. "Subscription video programming service" means a cable service or video service, as such terms are defined in the Cable and Video Competition Law of 2007, as amended, 220 ILCS 5/21-201.

Section 402: Tax Imposed.

- a. From and after August 1, 2014 a tax is hereby imposed upon all persons operating amusements within the corporate limits of the City, and upon all persons operating places which provide amusements within the corporate limits of the City in an amount equal to ***four percent (4.0%)*** of the gross receipts for each amusement. This tax will be in addition to all other fees and taxes imposed by law.
- b. Any person subject to the amusement tax may separately itemize and charge to patrons in addition to any admission fee or other charge, the amount of amusement tax attributable to the admission fee or other charge. In the event the tax imposed by this Section is not shown or collected as a separate charge, all admission fees or other charges shall be deemed exclusive of the amusement tax specified hereinabove.

Section 403: Books and Records; Inspection; Contents.

- a. The Owner shall be subject to the audit, inspection and recordkeeping provisions of Article XV, commonly referred to as the Tax Rights and Responsibility Ordinance. To

the extent reasonably possible, entry will be conducted in a manner that is least disruptive to the business of the place providing amusements.

- b. It will be unlawful for any person to prevent, hinder, or interfere with the City Finance Director, the City Treasurer or their duly designated deputies or representatives in the discharge of their respective duties in the performance of this subsection. It is the duty of every Owner which provides amusements to keep accurate and complete books and records to which the City Treasurer, the City Finance Director or their respective deputies or representatives will at all times have full access.

Section 404: Transmittal of Tax Revenue by Owner.

- a. Each owner which provides amusements must file tax returns showing the gross receipts received during each calendar month period upon forms provided by the City Finance Director. Returns for each calendar month will be due on or before the 25th day of the next calendar month, (e.g. the return for January shall be due on or before the 25th day of February; the return for February shall be due on or before the 25th day of March; etc.). Notwithstanding the foregoing, in the event that the owner of the place which provides amusements is allowed to file Illinois Retailers' Occupation Tax and Illinois Service Occupation Tax returns with the Illinois Department of Revenue at intervals which are greater than monthly, that owner will be allowed to file tax returns relative to the tax imposed by this Article XV with the City at the same intervals. At the time of the filing of said tax returns, the owner will pay to the City Treasurer all taxes due for the period to which the tax return applies.
- b. If, for any reason, any tax due pursuant to this Section 404 is not paid when due, penalties and interest will be imposed in accordance with the provisions of Article XV, Section 311 of this Chapter 39.
- c. Any person filing a return may retain 1 percent of the tax they collect to reimburse them for expenses incurred in connection with collections and remitting the tax. This commission shall not be allowed for taxes not timely remitted to the Finance Department.

Section 405: Registration.

Every owner which provides amusements in the City will register with the Finance Department by July 31, 2014 or the date of becoming such an owner, whichever is later.

Section 406: Allocation Orders.

- a. A person, obligated to pay the tax provided for in this Article XV may apply for an allocation order by submitting a written application to the Finance Department, on a form provided by the Finance Department, together with an application fee in an amount established from time to time by the Finance Director.

- b. The Finance Director will select a reasonable time and place for a hearing upon each application, provide the applicant with written notice of the hearing date, by certified mail, not less than 15 days prior to such hearing, and preside over the hearing. Any person or owner may appear at the hearing or by attorney. The Finance Director will forward written recommendations to the City Manager within 30 days of the close of such hearing.
- c. The Finance Director will not recommend, and the City Manager will not issue an allocation order unless the applicant establishes, by clear and convincing evidence at the hearing, that a specific portion or portions of the fee or charge is attributable to nonamusement items, services or facilities. An allocation order will set forth the specific portion or portions of the fee or charge attributable to nonamusement items, services or facilities and the specific portion or portions attributable to an amusement. From and after the issuance of an allocation order, the owner named in the allocation order will pay the tax imposed under this Article XV, with respect to the subject fee or charge, based only upon the portion or portions of the subject fee or charge attributable to the amusement.

Section 407: Exemptions.

- a. The provisions of this Section do not apply to any amusement sponsored and conducted by, and the proceeds of which inure exclusively and solely to the benefit of, any bona fide religious, charitable, or not-for-profit person or organization; provided, however, that such person or organization has received an exemption from the State of Illinois and the United States Internal Revenue Service exempting that person or organization from the payment of state and federal income taxes.
- b. The provisions of this Section do not apply to any non-City operated amusement whenever both of the following conditions exist:
 - 1. The amusement is operated or conducted by a park district, a school district, a public or private university, any other unit of local government, or interscholastic organization, whether individually or jointly; and
 - 2. The place where the amusement is conducted is owned by a park district, a school district, a public or private university, or any other unit of local government, whether individually or jointly.

Section 408: Collection.

Whenever any person shall fail to pay the tax imposed by this Article XV, the City Attorney will, upon request of the City Manager, bring or cause to be brought an action to enforce the payment of said tax on behalf of the City in any court of competent jurisdiction.

Section 409: Suspension of Licenses.

If the City Manager, after a hearing held by him or for him by his designee, shall find that any person has willfully avoided the payment of any tax imposed by this Article XV, he may suspend or revoke all City licenses held by such tax evader. The person shall have an opportunity to be heard at such hearing to be held not less than 15 days after being mailed notice, by certified mail, of the time when and the place where the hearing is to be held, addressed to said person at said person's last know place of business or home address. Any suspension or revocation of any license(s) shall not release or discharge the person from his civil liability for the payment of the tax nor from prosecution for such offense.

Section 410: Penalties.

- a. Any person found guilty of violating, disobeying, omitting, neglecting, or refusing to comply with or unlawfully resisting or opposing the enforcement of any of the provisions of this Article XVIII, except when otherwise specifically provided, upon conviction will be punished by a fine of not less than \$200.00 nor more than \$750.00 for the first offense, and not less than \$500.00 nor more than \$750.00 for the second and each subsequent offense in any 180 day period.
- b. Each day upon which a person continues any violation of this Article XVIII, or permit any such violation to exist after notification thereof, will constitute a separate and distinct offense.
- c. Any person subjected to the penalties provided for by this Section 410 will not be discharged or released from the payment of any tax due.
- d. Notwithstanding any of the foregoing provisions of this Section, the penalties for late payment or late filing described in Article XV shall be the exclusive remedies against an owner which files either the tax return or tax payment after the due date but before the City issues a notice of tax delinquency. After the City issues a notice of tax delinquency, the Owner may be liable for both the failure to file penalty described in Article XV and for the penalties for violating this Chapter as herein described.

Section 3. EFFECTIVE DATE.

This Ordinance shall be in full force and effect from and after its passage and publication in pamphlet form, in accordance with law.

PASSED this 21st day of April, 2014
APPROVED this ____ day of April, 2014.

AYES:

NAYS:

ABSENT:

APPROVED:

Tari Renner
Mayor

ATTEST:

Tracey Covert
City Clerk



FOR COUNCIL: April 21, 2014

SUBJECT: Text Amendment Ordinance to Chapter 39. Taxation, for Implementation of a \$.04 per Gallon Local Government Motor Fuel Tax

RECOMMENDATION/MOTION: That the Text Amendment be approved, the Ordinance be passed, and the City Manager be authorized to enter into any agreements to collect the corresponding taxes.

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

STRATEGIC PLAN SIGNIFICANCE: Objective 1a. Budget with adequate resources to support defined services and level of services. Allow the City to use the additional revenue to fund street resurfacing and repairs for better quality travel throughout the City.

BACKGROUND: Illinois has many different taxes on the sale of motor fuel including various federal, state, and local motor fuel taxes, as well as various sales taxes. The state taxes include: a flat 19-cents per gallon motor fuel tax on gasoline/gasohol (21-cents for diesel); 1.1-cents per gallon in environmental fees (0.3-cents leaking underground storage tank fee, 0.8-cents environmental impact fee); and a state sales tax of 6.25% (5% going to the state and 1.25% going to local governments) of motor fuel sales. These are imposed on the price before the inclusion of the state motor fuel tax.

In Illinois, home-rule units may impose a Local Motor Fuel Tax (LMFT) which is not restricted by the state. This includes gasoline, gasohol, diesel, and bulk sales. The tax is collected by municipalities from local fuel vendors monthly. Because the state is not restricting home-rule local motor fuel taxes, a comprehensive list of municipalities leveraging a LMFT has been difficult to find. However, some localities ordinances are available online and several surveys have been found from other municipal studies.

In 2009, the Illinois General Assembly tasked the Legislative Research Unit (LRU) to find information on all states' gasoline and diesel fuel tax rates, including local taxes. The LRU report identified thirty-three (33) home-rule cities which imposed a LMFT. An update to the survey was performed on the identified localities via website information and phone interviews.

The following table represents the current LMFT rates of the municipalities identified in the report.

Local Motor Fuel Taxes in 33 Illinois Localities			
Alsip	\$0.03	Morton Grove	\$0.02
Bolingbrook	\$0.05	Mount Prospect	\$0.04
Burbank	\$0.05	Naperville	\$0.04
Carbondale	\$0.03	Oak Forest	\$0.03
Carpentersville	\$0.02	Oak Park	\$0.06
Champaign	\$0.04	Park Ridge	\$0.04
Chicago	\$0.05	Pekin	\$0.04
Cicero	\$0.02	Peoria	\$0.02
Danville	\$0.067	Rock Island	\$0.02
Des Plaines	\$0.04	Rolling Meadows	\$0.03
Downers Grove	\$0.025	Rosemont	\$0.02
Elmhurst	\$0.015	Sycamore	\$0.02
Evanston	\$0.04	Urbana	\$0.04
Evergreen Park	\$0.03	Village of Niles	\$0.025
Galesburg	\$0.04	Warrenville	\$0.04
Lincolnwood	\$0.03	Woodridge	\$0.025
Moline	\$0.01	Listed alphabetically	

The actual impact of leveraging a LMFT can be difficult to quantify.

COMMUNITY GROUPS/INTERESTED PERSONS CONTACTED: Not applicable.

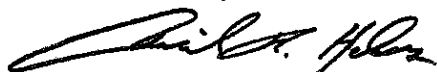
FINANCIAL IMPACT: It is estimated that the LMFT would generate approximately \$1 million during a full year of implementation. This ordinance requires funds from this tax be used for transportation infrastructure projects.

Respectfully submitted for Council consideration.

Financial & budgetary review by: Carla Murillo, Budget Manager
Patti-Lynn Silva, Director of Finance

Legal review by: Jeffrey R. Jurgens, Interim Corporate Council

Recommended by:



David A. Hales
City Manager

Attachments: Attachment 1. Ordinance

Motion: That the Text Amendment be approved, the Ordinance be passed, and the City Manager be authorized to enter into any agreements to collect the corresponding taxes.

Motion: _____ Seconded by: _____

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

ORDINANCE 2014 - ____

**AN ORDINANCE ESTABLISHING A LOCAL MOTOR FUEL TAX
IN THE CITY OF BLOOMINGTON**

BE IT ORDAINED BY THE CITY COUNCIL
OF THE CITY OF BLOOMINGTON, ILLINOIS:

SECTION 1. That the sections identified below in Chapter 39 of Bloomington City Code, 1960, as amended, shall be further amended by adding the following Article XVIII:

Article XVIII Local Motor Fuel Tax

Section 370. Definitions.

For the purpose of this article, whenever any of the following words, terms or definitions are used herein, they have the meaning ascribed to them in this section:

- (a) Bulk user means any person who purchases motor fuel for storage in bulk storage facilities located within the City, which facilities are owned, leased, or controlled by the person, for subsequent dispensing into the supply tanks of internal combustion engines operated by the person.
- (b) Motor fuel means all volatile and inflammable liquid produced, blended, or compounded for the purposes of, or which are suitable or practicable for, operating motor vehicles.
- (c) Retail gasoline dealer means any person who engages in the business of selling motor fuel in the City, to a purchaser for use or consumption, and not for resale in any form.
- (d) Sale, resale or selling means any transfer of ownership or possession, or both, exchange, or barter, conditional or otherwise, in any manner or by any means whatsoever for valuable consideration.

Section 371. Imposition of tax.

- (a) There is levied and imposed upon the purchase of each gallon of motor fuel, or fraction thereof, sold at retail within the corporate limits of the City, irrespective of the unit of measure in which it is actually sold, a tax at the rate of four cents (\$0.04) per gallon from and after August 1, 2014.
- (b) The tax herein levied shall be paid in addition to any and all other taxes and charges. The tax herein imposed is not based on the selling or purchase price or gross receipts from the sale or purchase of motor fuel.

- (c) The ultimate incident of and liability for payment of the tax is to be borne by the retail purchaser of motor fuel. However, the local motor fuel tax shall be collected by each retail gasoline dealer as set forth in Section 372. Nothing in this subchapter shall be construed to impose a tax upon the occupation of persons engaged in the retail sale of motor fuel.

Section 372. Collection by retail gasoline dealers.

- (a) Each retail gasoline dealer in the City shall have the duty to collect the local motor fuel tax from each purchaser of motor fuel at the time the consideration for such purchase is paid and to remit said collection to the City in the time required by Section 373(a). Any person filing a return may retain 1 percent of the tax they collect to reimburse them for expenses incurred in connection with collections and remitting the tax. This commission shall not be allowed for taxes not timely remitted to the Finance Department.
- (b) Each retail gasoline dealer shall be the trustee for the City in the collection and remittance of such local motor fuel taxes.
- (c) If any retail gasoline dealer fails to collect the local motor fuel tax, such retail gasoline dealer shall remain liable for the local motor fuel tax not collected and shall pay the amount of the local motor fuel tax due to the City in accordance with this article.
- (d) Each retail gasoline dealer shall have the duty to maintain complete and accurate books, records and accounts showing the gross receipts for the sale of motor fuel and the taxes collected from the purchaser thereof, which shall be available in the City for examination and for audit by the City upon reasonable notice during customary business hours.

Section 373. Transmittal of tax revenue; credits and refunds.

- (a) A sworn monthly return shall be filed with the Finance Director by all retail gasoline dealers in the City in a format prescribed by the Finance Director, containing such information as the Finance Director may reasonably require, including all receipts from taxable purchases of motor fuel and the tax collected therewith, which return shall be filed and the tax collected therewith due on the same due date as established for filing the Illinois Department of Revenue's ST-1 sales and use tax return or the twentieth (20th) day of the month following the month in which the tax was collected, whichever is earlier.
- (b) Every bulk user shall transmit to the Finance Department no later than the 20th day of each calendar month, a sum of money equal to the amount of motor fuel tax owing for the preceding month, accompanied by a sworn monthly return in a format prescribed by the Finance Director containing such information as the Finance Director may reasonably require.

Section 374. Revenue to be used for transportation infrastructure projects.

The revenue produced by the tax imposed in Section 371 shall be used for transportation infrastructure projects.

Section 375. Rules and regulations.

The Finance Director shall cause the provisions of this article to be enforced and administered and in order to do so is authorized to promulgate and publish such rules and regulations and make such rulings and decisions not in conflict with this article which he/she may deem necessary to administer and enforce the provisions of this article.

Section 376. Penalty.

Whenever any person shall fail to pay any tax as herein provided or required, or to file any tax return, the penalties, interest, and collection procedures set forth in Article XV shall apply in addition to any other rights and remedies provided to the City by law or ordinance.

SECTION 4. Except as provided herein, the Bloomington City Code, 1960, as amended shall remain in full force and effect.

SECTION 5. In the event that any section, clause, provision, or part of this Ordinance shall be found and determined to be invalid by a court of competent jurisdiction, all valid parts that are severable from the invalid parts shall remain in full force and effect.

SECTION 6. The City Clerk is hereby authorized to publish this ordinance in pamphlet form as provided by law.

SECTION 7. This ordinance shall be effective ten (10) days after the date of its publication.

SECTION 8. This ordinance is passed and approved pursuant to the home rule authority granted Article VII, Section 6 of the 1970 Illinois Constitution.

PASSED this 21st day of April, 2014.

APPROVED this ___ day of April, 2014.

APPROVED:

Tari Renner
Mayor

ATTEST

Tracey Covert
City Clerk



FOR COUNCIL: April 21, 2014

SUBJECT: Text Amendment Ordinances to Chapter 7. Taxation regarding Utility Taxes

RECOMMENDATION/MOTION: That the Text Amendments be approved, the Ordinances passed, and the City Manager authorized to enter into any agreements to collect the corresponding taxes.

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

STRATEGIC PLAN SIGNIFICANCE: Objective 1a. Budget with adequate resources to support defined services and level of services. Allow the City to use the additional revenue to fund employer contributions to the Police and Fire Pensions.

BACKGROUND: The Utility Tax ordinance revisions include four (4) components: Natural Gas/Water, Electricity, and Telecommunications. The FY 2015 City Manager's proposed budget recommends an increase in the City's Utility Tax to the full statutory limit but this has been modified to an increase of approximately half the full statutory limit for all utility taxes except Telecommunications. Telecommunications is proposed to increase to the full statutory limit. The City currently taxes utilities at half the allowable rate and half that of the Town of Normal.

The attached ordinances have been revised to reflect these tax increases and updated. The implementation of this tax will provide an increase in a recurring revenue stream in the first year of approximately \$1.7 million and an additional \$1 million in FY 2016 due to legal implementation dates. In each ordinance is language that requires these funds to be utilized for the employer contributions to fund the Police and Fire Pensions plans.

COMMUNITY GROUPS/INTERESTED PERSONS CONTACTED: Public budget discussion on the City Manager's proposed budget was undertaken on February 24, March 22, April 7, and April 14, 2014.

FINANCIAL IMPACT: The City needs to create a recurring revenue stream to fund the Police and Fire Pension Funding Ordinance. These increased revenues would assist in meeting that commitment but would not achieve the five (5) year estimated cumulative total of \$6.8 million.

Respectfully submitted for Council consideration.

Financial & budgetary review by: Carla Murillo, Budget Manager
Patti-Lynn Silva, Director of Finance

Legal review by: Jeffrey R. Jurgens, Interim Corporation Counsel

Recommended by:



David A. Hales
City Manager

Attachments: Attachment 1. Municipal Gas Use Tax Ordinance
Attachment 2. Electric Utility Rate Ordinance
Attachment 3. Gas/Water/Telecommunications Rate Ordinance

Motion: _____ Seconded by: _____

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

CITY OF BLOOMINGTON, ILLINOIS

ORDINANCE NO. ____

AN ORDINANCE AMENDING THE MUNICIPAL GAS USE TAX

WHEREAS, the City of Bloomington is a home rule unit under subsection (a) of Section 6 of Article VII of the Illinois Constitution of 1970; and

WHEREAS, subject to said Section, a home rule unit may exercise any power and perform any function pertaining to its government and affairs including, but not limited to, regulate for the protection of the public health, safety, morals and welfare and the power to tax; and

WHEREAS, in furtherance of its home rule powers, it is necessary and desirable for the City of Bloomington to amend its ordinances regarding taxation by creating a municipal gas use tax.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Bloomington, Illinois as follows:

Section One: The City Code be and is hereby amended by replacing Chapter 39, Article XIII as follows:

CHAPTER 39: ARTICLE XIII: Municipal Gas Use Tax

Chapter 39: Section 170: Short Title

The tax imposed by this Article shall be known as the “Municipal Gas Use Tax” and is imposed in addition to all other taxes imposed by the City of Bloomington, the State of Illinois, or any other municipal corporation or political subdivision thereof.

Chapter 39: Section 171: Definitions

For the purpose of this Article, the following definitions shall apply:

- (a) “Person” means any individual, firm, trust, estate, partnership, association, joint stock company, joint venture, corporation, limited liability company, municipal corporation or political subdivision of this state, or a receiver, trustee, conservator or other representative appointed by order of any court.
- (b) “Public Utilities Act” means the Public Utilities Act as amended (220 ILCS 5/1-101 et seq.).

- (c) “Public Utility” means a public utility as defined in Section 3-105 of the Public Utilities Act.
- (d) “Retail Purchaser” means any Person who purchases gas in a Sale at Retail.
- (e) “Sale at Retail” means any sale of gas by a retailer to a Person for use or consumption, and not for resale. For this purpose, the term “retailer” means any Person engaged in the business of distributing, supplying, furnishing or selling gas.

Chapter 39: Section 172: Tax

- (a) Except as otherwise provided by this Article, a tax is imposed on the privilege of using or consuming gas in the City that is purchased in a Sale at Retail at the rate of 1.9 cent(s) (\$0.019) per therm.
- (b) The ultimate incidence of and liability for payment of the tax is on the Retail Purchaser, and nothing in this Article shall be construed to impose a tax on the occupation of distributing, supplying, furnishing, selling or transporting gas.
- (c) The Retail Purchaser shall pay the tax, measured by therms of gas delivered to the Retail Purchaser’s premises, to:
 - (1) the Public Utility designated to collect the tax pursuant to Section 173 of this Article on or before the payment due date of the Public Utility’s bill first reflecting the tax, or
 - (2) directly to the City Treasurer on or before the fifteenth day of the second month following the month in which the gas is delivered to the Retail Purchaser if no Public Utility has been designated to collect the tax pursuant to Section 173 or if the gas is delivered by a person other than a Public Utility so designated.
- (d) Nothing in this Article shall be construed to impose a tax upon any person, business or activity which, under the constitutions of the United States or State of Illinois, may not be made the subject of taxation by the City.
- (e) A Person who purchases gas for resale and therefore does not pay the tax imposed by this Article with respect to the use or consumption of the gas, but who later uses or consumes part or all of the gas, shall pay the tax directly to the City Treasurer on or before the fifteenth day of the second month following the month in which the gas is used or consumed.
- (f) The tax shall apply to the first monthly bill on which the Public Utility is capable of including this tax after adoption.

(g) If it shall appear that an amount of tax has been paid which was not due under the provisions of this Article, whether as a result of mistake of fact or an error of law, then the provisions of Chapter 39, Section 307 of the City Code shall apply.

(h) No action to recover any amount of tax due under the provisions of this Article shall be commenced after the expiration of the statute of limitations described in Chapter 39, Section 314 of the City Code.

(i) To prevent multiple taxation, the use of gas in the City by a Retail Purchaser shall be exempt from the tax imposed by this Article if the gross receipts from the Sale at Retail of such gas to the Retail Purchaser are properly subject to a tax imposed upon the seller of such gas pursuant to the City's municipal utility tax, as amended from time to time, Chapter 39, Article IX of the Code, authorized pursuant to Section 8-11-2 of the Illinois Municipal Code (65 ILCS 5/8-11-2).

(j) The tax described in this Article shall not apply to the use or consumption of gas purchased at retail by a school district created and operating under the School Code of the State of Illinois.

Chapter 39: Section 173: Collection of tax by Public Utility.

The Mayor, City Treasurer, City Manager and City Finance Director are each authorized to enter into a contract for collection of the tax imposed by this Article with any Public Utility providing gas service in the City. The contract shall include and substantially conform with the following provisions:

- (1) the Public Utility will collect the tax from Retail Purchasers as an independent contractor;
- (2) the Public Utility will remit collected taxes to the City Treasurer no more often than once each month;
- (3) the Public Utility will be entitled to withhold from tax collections a service fee equal to 3% of the amounts collected and timely remitted to the City Treasurer;
- (4) the Public Utility shall not be responsible to the City for any tax not actually collected from a Retail Purchaser; and
- (5) such additional terms as the parties may agree upon.

Chapter 39: Section 174. Books and records.

Every taxpayer shall keep accurate books and records, including original source documents and books of entry, denoting the activities or transactions that gave rise, or may have given rise to any tax liability or exemption under this Article. All such books and records shall, at all times during business hours, be subject to and available for inspection by the City to the maximum extent permitted by law. The rates set forth in Section 173 were increased by ordinance on April 21, 2014, and the increased amount shall be designated for funding employer contributions to the Police and Fire Pension.

Section Two: This Ordinance shall be in full force and effect, and shall be controlling, upon its passage and approval.

Section Three: All ordinances or parts of ordinances thereof in conflict with this Ordinance are hereby repealed to the extent of any such conflict.

Section Four: Any Section or provision of this ordinance that is construed to be invalid or void shall not affect the remaining Sections or provisions which shall remain in full force and effect thereafter.

PASSED this 21st day of April, 2014.

APPROVED this ____nd day of April, 2014.

APPROVED:

Tari Renner
Mayor

ATTEST:

Tracey Covert
City Clerk

ORDINANCE NO. ____

BE IT ORDAINED by the Mayor and City Council of the City of Bloomington, McLean County, Illinois, THAT:

**AN ORDINANCE AMENDING THE
CITY OF BLOOMINGTON'S CODE OF ORDINANCES, AS AMENDED,
TO ESTABLISH NEW MUNICIPAL ELECTRIC UTILITY TAX RATES**

shall be, and is hereby adopted as follows:

Section 1. BACKGROUND.

The City is an Illinois home-rule municipal corporation organized and operating under the Illinois Municipal Code ("*Code*"). Section 8-11-2 of the Code authorizes a tax on the privilege of using or consuming electricity acquired in a purchase at retail and used or consumed within the City's corporate limits, 65 ILCS 5/8-11-2. The City previously amended Article 10 of Chapter 39 of the City's Code of Ordinances to impose an electricity tax. The City now wishes to modify the rate of taxation by amending the City's Code of Ordinances.

Section 2. SECTION AMENDED. The following changes are hereby made to Chapter 39, Article 10, Section 46 of the City's Code of Ordinances (additions underlined and deleted language noted with ~~striketrough~~ text):

CHAPTER 39: TAXATION

Article X: Electricity Tax

Section 46: Tax Imposed.

(a) A tax is imposed on all persons engaged in the following occupations or privileges: The privilege of using or consuming electricity acquired in a purchase at retail and used or consumed within the corporate limits of the municipality at the following rates, calculated on a monthly basis for each purchaser:

- (i) For the first 2,000 kilowatt-hours used or consumed in a month; ~~0.2777~~ 0.4439 cents per kilowatt-hour;
- (ii) For the next 48,000 kilowatt-hours used or consumed in a month; ~~0.1824~~ 0.2911 cents per kilowatt-hour;
- (iii) For the next 50,000 kilowatt-hours used or consumed in a month; ~~0.1639~~ 0.2620 cents per kilowatt-hour;
- (iv) For the next 400,000 kilowatt-hours used or consumed in a month; ~~0.1593~~ 0.2547 cents per kilowatt-hour;
- (v) For the next 500,000 kilowatt-hours used or consumed in a month; ~~0.1548~~ 0.2474 cents per kilowatt-hour;
- (vi) For the next 2,000,000 kilowatt-hours used or consumed in a month; ~~0.1457~~ 0.2329 cents per kilowatt-hour;

- (vii) For the next 2,000,000 kilowatt-hours used or consumed in a month; ~~0.1434~~ 0.2292 cents per kilowatt-hour;
- (viii) For the next 5,000,000 kilowatt-hours used or consumed in a month; ~~0.1411~~ 0.2256 cents per kilowatt-hour;
- (ix) For the next 10,000,000 kilowatt-hours used or consumed in a month; ~~0.1389~~ 0.2220 cents per kilowatt-hour; and
- (x) For all electricity used or consumed in excess of 20,000,000 kilowatt-hours in a month; ~~0.1366~~ 0.2183 cents per kilowatt-hour. (~~Ordinance No. 1998-59~~)

(b) The rates set forth in subsection (a) above shall be effective with respect to the use or consumption of electricity between (i) the later of this Ordinance's effective date and the first billing cycle for which the electric utility can collect such rates, and (ii) April 30, 2015. Pursuant to 65 ILCS 5/8-11-2, the rates set forth in subsection (a) above shall be effective:

(c) The rates set forth in subsection (a) above were increased by ordinance on April 21, 2014, and these increased cents per kilowatt hour shall be designated for funding employer contributions to the Police and Fire Pensions.

~~(A) on August 1, 1998 for residential customers; and~~

~~(B) on the earlier of: (1) the last bill issued prior to December 31, 2000, or (2) the date of the first bill issued pursuant to 220 ILCS 5/16-104, for nonresidential customers. (Ordinance No. 1998-32)~~

~~(c) Pursuant to 65 ILCS 5/8-11-2, Chapter 39, Section 36(c) of the Bloomington City Code (commonly known as the Gross Receipts Utility Tax) shall specifically remain in effect:~~

~~(A) for receipts attributable to residential customers, until July 31, 1998; and~~

~~(B) for receipts attributable to nonresidential customers, the earlier of: (1) through the last bill issued prior to December 31, 2000, or (2) the date of the first bill issued to such nonresidential customer pursuant to 220 ILCS 5/16-104. (Ordinance No. 1998-32)~~

~~(d) The provisions of Section 46 shall not be effective until August 1, 1998. (Ordinance No. 1998-32)~~

Section 3. SUPERSEDER. All ordinances, resolutions, motions, or orders in conflict herewith are hereby repealed to the extent of such conflict, and this Ordinance shall be in full force and effective immediately upon its passage by the Corporate Authorities and approval as provided by law.

Section 5. EFFECTIVE DATE. This Ordinance shall be in full force and effect from and after (a) its passage and publication in pamphlet form, in accordance with law; and (b) the City Clerk providing a certified copy of this Ordinance to entities and people that deliver electricity to consumers located within the City; provided, however that the failure to receive a certified copy of this Ordinance by any entity or person delivering electricity to consumers located within the

City, for any reason whatsoever, will not prevent this Ordinance from becoming effective no later than May 1, 2014.

PASSED this 21st day of April, 2014.

APPROVED this ___ day of April, 2014.

APPROVED:

Tari Renner
Mayor

ATTEST:

Tracey Covert
City Clerk

ORDINANCE NO. _____

BE IT ORDAINED by the Mayor and City Council of the City of Bloomington, McLean County, Illinois, THAT:

**AN ORDINANCE AMENDING THE
CITY OF BLOOMINGTON CODE OF ORDINANCES, AS AMENDED,
TO REMOVE CERTAIN TAXES ON TELECOMMUNICATIONS PROVIDERS AND
ESTABLISH NEW MUNICIPAL NATURAL GAS AND WATER UTILITY TAX RATES**

shall be, and is hereby adopted as follows:

Section 1. BACKGROUND.

The City is an Illinois home-rule municipal corporation organized and operating under the Illinois Municipal Code (“*Code*”). Section 8-11-2 of the Code authorizes a tax on persons engaged in the engaged in the business of distributing, supplying, furnishing or selling gas for use or consumption within the City’s corporate boundaries, 65 ILCS 5/8-11-2-2. The City previously amended Article 9 of Chapter 39 of the City’s Code of Ordinances to establish a gas utility tax. The City now wishes to modify the rate of taxation by amending the City’s Code of Ordinances.

Section 2. AMENDMENTS.

A. Amendment to Chapter 39, Article II.

Article II of Chapter 39 of The Code of the City of Bloomington, Illinois, 1960, as amended, titled “Public Utility Tax,” is hereby repealed in its entirety and will be titled “Reserved”.

B. Amendment to Chapter 39, Article IX, Section 36.

Section 36 of Chapter 39, Article IX of The Code of the City of Bloomington, Illinois, 1960, as amended, is repealed in its entirety and is replaced with the following new Section 36 that will be and read as follows:

Article IX: Gross Receipts Utility Tax

Section 36:

A tax is imposed on all persons engaged in the following occupations or privileges:

(a) Originating in the City or receiving in the City intrastate or interstate telecommunications by a person under the provisions of the Simplified Municipal Telecommunications Tax Act, 35 ILCS 636/5-1 et seq., or any successor statute, as the same may from time to time be amended, at the rate of 6% of the gross charges for such telecommunications purchased at retail from a retailer. The tax hereby imposed shall be collected from the taxpayer by a retailer maintaining a place of business in this State and shall be remitted by such retailer to the Department, all as defined by said Act. The Illinois Department of Revenue shall have full power to administer and enforce the provisions of this ordinance.

(b) Distributing, supplying, furnishing or selling gas for use or consumption within the corporate limits of the City of Bloomington, and not for resale, at the rate of 3.75% of the gross receipts, or such greater amounts as may be authorized from time to time under Section 8-11-2 of the Illinois Municipal Code, 65 ILCS 5/8-11-2, or any successor statute, as the same may from time to time be amended.

(c) Distributing, supplying, furnishing or selling water, including the City's own municipal water system, for use or consumption within the corporate limits of the City of Bloomington, and not for resale, at the rate of 3.75% of the gross receipts, or such greater amounts as may be authorized from time to time under Section 8-11-2 of the Illinois Municipal Code, 65 ILCS 5/8-11-2, or any successor statute, as the same may from time to time be amended; provided, however, that this tax shall not apply to any surcharge imposed upon water rates pursuant to Bloomington City Code Chapter 27, Section 44(c).

(d) The rates set forth in Subsections 36(a), (b), and (c) were increased by ordinance on April 21, 2014, and the increased amounts shall be designated for funding employer contributions to the Police and Fire Pensions.

C. Amendment to Chapter 39, Article XIV.

Article XIV of Chapter 39 of The Code of the City of Bloomington, Illinois, 1960, as amended, titled "City of Bloomington Telecommunications Tax," is hereby repealed in its entirety and will be titled "Reserved".

Section 3. FILING.

The City Clerk is hereby directed to file a certified copy of this Ordinance with the Illinois Department of Revenue prior to September 20, 2014; the effective date of the simplified municipal telecommunications tax hereby assessed shall be January 1, 2015.

Section 4. SUPERSEDER.

All ordinances, resolutions, motions, or orders in conflict herewith are hereby repealed to the extent of such conflict, and this Ordinance shall be in full force and effective immediately upon its passage by the Corporate Authorities and approval as provided by law.

Section 5. EFFECTIVE DATE.

This Ordinance shall be in full force and effect from and after (a) its passage and publication in pamphlet form, in accordance with law; and (b) the City Clerk providing a certified copy of this Ordinance to entities and people that deliver gas for use and consumption in the City; provided, however that the failure to receive a certified copy of this Ordinance by any entity or person delivering gas for use and consumption in the City, for any reason whatsoever, will not prevent this Ordinance from becoming effective no later than May 1, 2014.

PASSED this 21st day of April, 2014.

APPROVED this ___ day of April, 2014.

APPROVED:

Tari Renner
Mayor

ATTEST:

Tracey Covert
City Clerk



FOR COUNCIL: April 21, 2014

SUBJECT: Adoption of the FY 2015 Proposed Budget and Appropriation Ordinance

RECOMMENDATION/MOTION: The Council approves the FY2015 Appropriation Ordinance.

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

STRATEGIC PLAN SIGNIFICANCE: The budget is a financial plan which stipulates the approach the City will undertake to achieve the strategic plan in accordance with the aspirations of Council.

BACKGROUND: The City is required by state statute to adopt an annual appropriation Ordinance by May 1, 2014. The recommended budget was presented to Council in two (2) budget books at the Monday, February 24, 2014 Council meeting. The first book represents the City's General Fund, while the second book presents each Non-General Fund(s) in addition to the proposed Capital Improvement Fund.

The City held a Council Work Session on Saturday, March 22, 2014 and on Monday, April 7, 2014 to provide the governing board the opportunity to discuss the budget. The Budget Public Hearing was held on April 14, 2014 during a Council meeting which is required by state statute and required to be conducted prior to the adoption of the FY 2015 Budget.

COMMUNITY GROUPS/INTERESTED PERSONS CONTACTED: The Public Hearing had been advertised in the Pantagraph. Public budget discussion on the City Manager proposed budget was undertaken on February 24th, March 22nd, April 7th, and April 14th.

FINANCIAL IMPACT: The FY 2015 updated budget expenditures for the thirty (30) City funds are \$179,426,393, while budgeted revenue is updated to reflect \$169,826,827. The \$9,599,566 difference will be offset by a planned use of fund balance and net assets in the appropriate funds within the City's fund structure.

Prepared by: Chris Tomerlin, Budget Analyst

Reviewed by: Carla A. Murillo, Budget Manager

Financial & budgetary review by: Patti-Lynn Silva, Director of Finance

Legal review by: Jeffrey R. Jurgens, Interim Corporation Counsel

Recommended by:



David A. Hales
City Manager

Attachments: Attachment 1. Ordinance
Attachment 2. FY 2015 Budget Summary
Attachment 3. Budget Public Hearing Proceedings (Unapproved)

Motion: **That the Ordinance be passed.**

Motion: _____ Seconded by: _____

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

ORDINANCE NO. 2014 -

**BUDGET AND APPROPRIATION ORDINANCE
FISCAL YEAR ENDING APRIL 30, 2015
CITY OF BLOOMINGTON**

Make appropriations for all Corporate Purposes for the Fiscal Year beginning May 1, 2014 and ending April 30, 2015, for the City of Bloomington, McLean County, Illinois.

Be It Ordained by the City Council of the City of Bloomington, Illinois: that passage of the Budget Document shall be in lieu of passage of a separate Appropriation Ordinance, as required by 65 ILCS 5/8-2-9 and 5/8-2-9.4.

Section One. That the amounts as listed in Exhibit A, or so much thereof as may be authorized by law, as may be needed and same is hereby appropriated for such purposes as General Fund, Motor Fuel Tax Fund, Board of Election Fund, Drug Enforcement Fund, Community Development Fund, Single Family Owner Occupied Rehab (SFOOR), Library Maintenance and Operation Fund, Library Fixed Asset Replacement Fund, Park Dedication Fund, General Bond and Interest Fund, Market Square Tax Increment Financing (TIF) Bond Redemption Fund, 2004 Coliseum Bond Redemption, 2004 Multi-Project Bond Redemption, Capital Improvements Fund, Capital Lease Fund, Central Bloomington TIF Fund, Pepsi Ice Center Capital Fund, Water Fund, Sewer Fund, Storm Water Fund, Solid Waste Fund, Abraham Lincoln Parking Fund, Golf Fund, City Coliseum Fund, Casualty Fund, Employee Insurance & Benefits Fund, Retiree Health Care Fund, and the J.M. Scott Health Care Fund for the fiscal year of said City of Bloomington, McLean County, Illinois, beginning May 1, 2014 and ending April 30, 2015.

Section Two. The amount appropriated for each object or purpose is set forth in the Annual Budget for the year ending April 30, 2015, a copy of which is available at the City Clerk's Office and incorporated by reference.

(NOTE: Amounts appropriated hereby are contained in the Annual Budget for the year ending April 30, 2015, published in book form, copies of which are available for inspection at City Hall, Bloomington Public Library, and other places throughout the City.)

Section Three. That all sums of money not needed for immediate specific purposes may be invested in City of Bloomington Tax Warrants, Tax Sale Certificate, or Notes of Indebtedness, General Water, Parking or Sewer Revenue Bonds, in securities of the Federal Government, in Federal Insured Savings and Loan Associations, Certificates of Deposit in Commercial Banks, or other instruments as allowed by law.

Section Four. Pursuant to 65 ILCS 5/8-2-9.6, and the home rule authority granted to the City of Bloomington pursuant to Article 7, Section 6 of the 1970 Illinois Constitution, the Finance Director, with the concurrence of the City Manager is authorized to revise the annual budget by deleting, adding to, changing or creating sub-classes within object classes budgeted previously to a Department, Board or Commission, and to transfer amounts within a particular fund established by this Ordinance, with the restrictions that no such action may be taken which shall increase the budget in the event funds are not available to effectuate the purpose of the revision, and that the City Council shall hereafter be notified of such action by written report of the City Manager.

Section Five. Partial Invalidity. If any section, subdivision, sentence or clause of this Ordinance is for any reason held invalid or to be unconstitutional, such decision shall not affect the validity of the remaining portion of this Ordinance.

Section Six. That all Ordinances or parts of Ordinances conflicting with any of the provisions of this Ordinance be and the same are hereby repealed.

Section Seven. This Ordinance shall be in full force and effect from and after its passage.

PASSED by the City Council of the City of Bloomington, Illinois this 21st day of April, 2014.

APPROVED by the Mayor of the City of Bloomington, Illinois this ___ day of April, 2014.

APPROVED:

Tari Renner
Mayor

ATTEST:

Tracey Covert
City Clerk

CITY OF BLOOMINGTON, IL

2015 BUDGET

SUMMARY OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES BY FUND

(ALL FIGURES PROVIDED ARE ESTIMATES)

Fund	Budgetary Fund Balance FY 2013 ¹	Projected Revenues Fiscal Year FY 2014	Projected Expenditures Fiscal Year FY 2014 ²	Projected Fund Balance Ending 4/30/2014	Adopted Revenues Fiscal Year FY 2015	Adopted Expenditures Fiscal Year FY 2015	Projected Fund Balance Ending 4/30/2015	Fund Balance Percentage Change
General Fund *	\$ 17,726,983	\$ 87,552,030	\$ 91,818,823	\$ 13,460,189	\$ 90,062,109	\$ 91,244,899	\$ 12,277,399	-8.79%
General Fund Total:	\$ 17,726,983	\$ 87,552,030	\$ 91,818,823	\$ 13,460,189	\$ 90,062,109	\$ 91,244,899	\$ 12,277,399	-8.79%
Special Revenue:								
Motor Fuel Tax	\$ 3,895,652	\$ 2,247,411	\$ 2,471,963	\$ 3,671,100	\$ 2,207,047	\$ 1,430,000	\$ 4,448,147	21.17%
Board of Elections	\$ 464,426	\$ 498,000	\$ 420,022	\$ 542,404	\$ 495,907	\$ 490,747	\$ 547,564	0.95%
Drug Enforcement	\$ 397,332	\$ 115,600	\$ 169,895	\$ 343,037	\$ 67,727	\$ 87,600	\$ 323,164	-5.79%
Community Development	\$ 18,017	\$ 1,055,888	\$ 1,109,963	\$ (36,058)	\$ 963,954	\$ 963,954	\$ (36,058)	0.00%
IHDA Single Family Owner Occupied Rehabilitation	\$ (15,314)	\$ 176,003	\$ 159,610	\$ 1,079	\$ -	\$ -	\$ -	0.00%
Library	\$ 3,512,788	\$ 5,398,301	\$ 5,039,296	\$ 3,871,793	\$ 5,461,310	\$ 5,258,760	\$ 4,074,343	5.23%
Park Dedication	\$ 1,040,083	\$ 67,584	\$ 273,942	\$ 833,726	\$ 22,500	\$ 100,000	\$ 756,226	-9.30%
Special Revenue Total:	\$ 9,312,984	\$ 9,558,787	\$ 9,644,692	\$ 9,227,080	\$ 9,218,445	\$ 8,331,061	\$ 10,114,464	9.62%
Debt Service:								
General Bond and Interest	\$ 8,193,955	\$ 12,503,006	\$ 13,890,992	\$ 6,805,969	\$ 5,404,120	\$ 5,941,186	\$ 6,268,903	-7.89%
Market Square TIF Bond Redemption	\$ 877,454	\$ 74,795	\$ -	\$ 952,249	\$ -	\$ 952,249	\$ 0	-100.00%
2004 Coliseum Bond Redemption	\$ 1,872,767	\$ 1,665,044	\$ 1,665,044	\$ 1,872,767	\$ 1,451,196	\$ 1,656,519	\$ 1,667,444	-10.96%
2004 Multi-Project Bond Redemption	\$ 783,501	\$ 619,500	\$ 788,800	\$ 614,201	\$ 1,231,800	\$ 777,000	\$ 1,069,001	74.05%
Debt Service Total:	\$ 11,727,677	\$ 14,862,345	\$ 16,344,836	\$ 10,245,186	\$ 8,087,116	\$ 9,326,953	\$ 9,005,349	-12.10%
Capital Projects:								
Capital Improvement	\$ 2,417,150	\$ 14,996,132	\$ 7,956,659	\$ 9,456,622	\$ 1,142,750	\$ 1,265,750	\$ 9,333,622	-1.30%
Capital Lease	\$ 3,063,420	\$ 2,673,082	\$ 5,563,091	\$ 173,411	\$ 4,239,200	\$ 4,239,200	\$ 173,411	0.00%
Central Bloomington TIF Development	\$ 55,492	\$ -	\$ 10,000	\$ 45,492	\$ -	\$ 10,000	\$ 35,492	-21.98%
Pepsi Ice Center Capital Project	\$ (8,135)	\$ 12,000	\$ -	\$ 3,865	\$ -	\$ -	\$ 3,865	0.00%
Capital Project Total:	\$ 5,527,927	\$ 17,681,213	\$ 13,529,750	\$ 9,679,389	\$ 5,381,950	\$ 5,514,950	\$ 9,546,389	-1.37%
Enterprise:								
Water**	\$ 22,095,103	\$ 18,079,357	\$ 18,734,075	\$ 21,440,384	\$ 19,294,000	\$ 25,904,734	\$ 14,829,650	-30.83%
Sewer**	\$ 1,052,316	\$ 6,487,710	\$ 4,983,109	\$ 2,556,916	\$ 6,502,106	\$ 7,016,626	\$ 2,042,396	-20.12%
Storm Water**	\$ 477,356	\$ 3,657,296	\$ 3,373,036	\$ 761,615	\$ 3,946,463	\$ 4,353,518	\$ 354,561	-53.45%
Solid Waste	\$ 429,393	\$ 6,444,545	\$ 7,656,677	\$ (782,738)	\$ 7,308,000	\$ 7,682,490	\$ (1,157,228)	-47.84%
Abraham Lincoln Parking Deck	\$ (93,692)	\$ 589,970	\$ 398,575	\$ 97,703	\$ 496,000	\$ 409,237	\$ 184,466	88.80%
Golf Courses	\$ (109,459)	\$ 2,948,763	\$ 2,788,201	\$ 51,103	\$ 2,877,700	\$ 3,036,771	\$ (107,968)	-311.28%
US Cellular Coliseum	\$ (2,368,841)	\$ 4,579,831	\$ 1,960,990	\$ 250,000	\$ 1,527,286	\$ 1,527,286	\$ 249,999	0.00%
Enterprise Total:	\$ 21,482,175	\$ 42,787,471	\$ 39,894,663	\$ 24,374,984	\$ 41,951,555	\$ 49,930,662	\$ 16,395,877	-32.73%
Internal Service Fund:								
Casualty Insurance	\$ 3,253,746	\$ 2,403,408	\$ 2,772,025	\$ 2,885,129	\$ 3,323,000	\$ 3,380,000	\$ 2,828,129	-1.98%
Employee Group Healthcare	\$ 1,204,981	\$ 8,844,771	\$ 8,666,715	\$ 1,383,037	\$ 9,891,098	\$ 9,799,682	\$ 1,474,453	6.61%
Employee Retiree Group Healthcare	\$ (157,246)	\$ 1,806,858	\$ 1,629,619	\$ 19,993	\$ 1,410,554	\$ 1,411,754	\$ 18,793	-6.00%
Internal Service Fund Total:	\$ 4,301,480	\$ 13,055,037	\$ 13,068,359	\$ 4,288,159	\$ 14,624,652	\$ 14,591,436	\$ 4,321,375	0.77%
Fiduciary:								
JM Scott Total:	\$ 224,416	\$ 651,700	\$ 391,817	\$ 484,299	\$ 501,000	\$ 486,432	\$ 498,868	3.01%
Fiduciary Fund Total:	\$ 224,416	\$ 651,700	\$ 391,817	\$ 484,299	\$ 501,000	\$ 486,432	\$ 498,868	3.01%
Total:	\$ 70,303,642	\$ 186,148,584	\$ 184,692,940	\$ 71,759,286	\$ 169,826,827	\$ 179,426,393	\$ 62,159,720	-13.38%

- 1 Budgetary Fund Balance is almost a cash balance but does account for the timing of short term receivables and payables.
- 2 May includes both current year budgeted expenditures and prior year expenditures related to carryforward encumbrances.
- A City Council raised Solid Waste fees in late FY14 on a phased in basis; this fund is projected to be positive in FY17.
- B A fiscal year end budget amendment will be proposed to eliminate the negative fund balance.
- C Timing difference in grant proceeds.
- Z The difference between proposed revenues and expenditures is a planned use of fund balance reserves.
- ** Locust Colton CSO Phase 2 is budgeted on an accrual basis.
- * General Fund revenue includes a \$1.0M in amusement tax, \$1.0M in LMFT and all estimates for increases in Utility Tax has been removed.

CITY OF BLOOMINGTON, IL
2015 BUDGET
SUMMARY OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES BY FUND
(ALL FIGURES PROVIDED ARE ESTIMATES)

Fund	Proposed Revenues Fiscal Year FY 2016	Proposed Expenditures Fiscal Year FY 2016	Proposed Fund Balance Ending 4/30/2016	Proposed Revenues Fiscal Year FY 2017	Proposed Expenditures Fiscal Year FY 2017	Proposed Fund Balance Ending 4/30/2017
General Fund *			\$ 12,277,399			\$ 12,277,399
General Fund Total:	\$ -	\$ -	\$ 12,277,399	\$ -	\$ -	\$ 12,277,399
Special Revenue:						
Motor Fuel Tax			\$ 4,448,147			\$ 4,448,147
Board of Elections			\$ 547,564			\$ 547,564
Drug Enforcement			\$ 323,164			\$ 323,164
Community Development			\$ (36,058)			\$ (36,058) B
IHDA Single Family Owner Occupied Rehabilitat			\$ 1,079			\$ 1,079
Library			\$ 4,074,343			\$ 4,074,343
Park Dedication			\$ 756,226			\$ 756,226
Special Revenue Total:	\$ -	\$ -	\$ 10,114,464	\$ -	\$ -	\$ 10,114,464
Debt Service:						
General Bond and Interest			\$ 6,268,903			\$ 6,268,903
Market Square TIF Bond Redemption			\$ 0			\$ 0
2004 Coliseum Bond Redemption			\$ 1,667,444			\$ 1,667,444
2004 Multi-Project Bond Redemption			\$ 1,069,001			\$ 1,069,001
Debt Service Total:	\$ -	\$ -	\$ 9,005,349	\$ -	\$ -	\$ 9,005,349
Capital Projects:						
Capital Improvement			\$ 9,333,622			\$ 9,333,622
Capital Lease	\$ -	\$ -	\$ 173,411			\$ 173,411
Central Bloomington TIF Development	\$ -	\$ -	\$ 35,492			\$ 35,492
Pepsi Ice Center Capital Project	\$ -	\$ -	\$ 3,865			\$ 3,865
Capital Project Total:	\$ -	\$ -	\$ 9,546,389	\$ -	\$ -	\$ 9,546,389
Enterprise:						
Water**			\$ 14,829,650			\$ 14,829,650
Sewer**			\$ 2,042,396			\$ 2,042,396
Storm Water**			\$ 354,561			\$ 354,561 C
Solid Waste			\$ (1,157,228)			\$ (1,157,228)
Abraham Lincoln Parking Deck			\$ 184,466			\$ 184,466 D
Golf Courses			\$ (107,968)			\$ (107,968)
US Cellular Coliseum			\$ 249,999			\$ 249,999
Enterprise Total:	\$ -	\$ -	\$ 16,395,877	\$ -	\$ -	\$ 16,395,877
Internal Service Fund:						
Casualty Insurance			\$ 2,828,129			\$ 2,828,129
Employee Group Healthcare			\$ 1,474,453			\$ 1,474,453
Employee Retiree Group Healthcare			\$ 18,793			\$ 18,793
Internal Service Fund Total:	\$ -	\$ -	\$ 4,321,375	\$ -	\$ -	\$ 4,321,375
Fiduciary:						
JM Scott Total:			\$ 498,868			\$ 498,868
Fiduciary Fund Total:	\$ -	\$ -	\$ 498,868	\$ -	\$ -	\$ 498,868
Total:	\$ -	\$ -	\$ 62,159,720	\$ -	\$ -	\$ 62,159,720

- A** These funds are being consolidated into the General Fund; therefore any negative fund balance will be absorbed by the General Fund Reserve Balances.
- B** Negative fund balance is believed to be related to grant funding.
- C** This fund continues to have a deficit balance. The City will be conducting a rate analysis study to evaluate options for making the operations of this fund self-supporting.
- D** This fund continues to have a deficit balance. The City is evaluating options to eliminate future deficits.
- Z** The difference between proposed revenues and expenditures will be drawn from fund balances.

CITY OF BLOOMINGTON, IL
2015 BUDGET
SUMMARY OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES BY FUND
(ALL FIGURES PROVIDED ARE ESTIMATES)

Fund	Proposed Revenues Fiscal Year FY 2018	Proposed Expenditures Fiscal Year FY 2018	Proposed Fund Balance Ending 4/30/2018	Proposed Revenues Fiscal Year FY 2019	Proposed Expenditures Fiscal Year FY 2019	Proposed Fund Balance Ending 4/30/2019
General Fund *			\$ 12,277,399			\$ 12,277,399
General Fund Total:	\$ -	\$ -	\$ 12,277,399	\$ -	\$ -	\$ 12,277,399
Special Revenue:						
Motor Fuel Tax			\$ 4,448,147			\$ 4,448,147
Board of Elections			\$ 547,564			\$ 547,564
Drug Enforcement			\$ 323,164			\$ 323,164
Community Development			\$ (36,058)			\$ (36,058) B
IHDA Single Family Owner Occupied Rehabilitati			\$ 1,079			\$ 1,079
Library			\$ 4,074,343			\$ 4,074,343
Park Dedication			\$ 756,226			\$ 756,226
Special Revenue Total:	\$ -	\$ -	\$ 10,114,464	\$ -	\$ -	\$ 10,114,464
Debt Service:						
General Bond and Interest			\$ 6,268,903			\$ 6,268,903
Market Square TIF Bond Redemption			\$ 0			\$ 0
2004 Coliseum Bond Redemption			\$ 1,667,444			\$ 1,667,444
2004 Multi-Project Bond Redemption			\$ 1,069,001			\$ 1,069,001
Debt Service Total:	\$ -	\$ -	\$ 9,005,349	\$ -	\$ -	\$ 9,005,349
Capital Projects:						
Capital Improvement			\$ 9,333,622			\$ 9,333,622
Capital Lease			\$ 173,411			\$ 173,411
Central Bloomington TIF Development			\$ 35,492			\$ 35,492
Pepsi Ice Center Capital Project			\$ 3,865			\$ 3,865
Capital Project Total:	\$ -	\$ -	\$ 9,546,389	\$ -	\$ -	\$ 9,546,389
Enterprise:						
Water**			\$ 14,829,650			\$ 14,829,650
Sewer**			\$ 2,042,396			\$ 2,042,396
Storm Water**			\$ 354,561			\$ 354,561 C
Solid Waste			\$ (1,157,228)			\$ (1,157,228)
Abraham Lincoln Parking Deck			\$ 184,466			\$ 184,466 D
Golf Courses			\$ (107,968)			\$ (107,968)
US Cellular Coliseum			\$ 249,999			\$ 249,999
Enterprise Total:	\$ -	\$ -	\$ 16,395,877	\$ -	\$ -	\$ 16,395,877
Internal Service Fund:						
Casualty Insurance			\$ 2,828,129			\$ 2,828,129
Employee Group Healthcare			\$ 1,474,453			\$ 1,474,453
Employee Retiree Group Healthcare			\$ 18,793			\$ 18,793
Internal Service Fund Total:	\$ -	\$ -	\$ 4,321,375	\$ -	\$ -	\$ 4,321,375
Fiduciary:						
JM Scott Total:			\$ 498,868			\$ 498,868
Fiduciary Fund Total:	\$ -	\$ -	\$ 498,868	\$ -	\$ -	\$ 498,868
Total:	\$ -	\$ -	\$ 62,159,720	\$ -	\$ -	\$ 62,159,720

- A** These funds are being consolidated into the General Fund; therefore any negative fund balance will be absorbed by the General Fund Reserve Balances.
- B** Negative fund balance is believed to be related to grant funding.
- C** This fund continues to have a deficit balance. The City will be conducting a rate analysis study to evaluate options for making the operations of this fund self-supporting.
- D** This fund continues to have a deficit balance. The City is evaluating options to eliminate future deficits.
- Z** The difference between proposed revenues and expenditures will be drawn from fund balances.