

**Bloomington Common Council
Special Fiscal Committee Meeting
Wednesday, July 23, 2025**

1:00 pm

McCloskey Room (#135), Showers Building, 401 N. Morton Street

The public may also access the meeting at the following link:

<https://bloomington.zoom.us/j/83807379284?pwd=s1pCibwgy8Y8DTP019MMPRerjsYu1n.1>

Chair: Isabel Piedmont-Smith

Agenda:

1. Agenda review and approval
2. 2026 budget presentations and budget book
 - Updates from Controller McClellan and Deputy Mayor Knapp
 - Final recommendations from the Committee
3. Preparation of Council Office budget memo and presentation
4. Elected officials' salary ordinance preparation
5. Continued review of the various city accounts, allowed expenditures, current uses, etc.
6. Ideas for ongoing budget oversight
7. Public Comment
8. Scheduling future meetings
9. Adjournment

REMINDER: Charge of the Special Fiscal Committee:

1. Work closely with the Controller to:
 - Create a timeline and activity framework for the yearly budgeting calendar
 - Track progress of the yearly budget and report back to the whole council.
 - Track fund balances (esp. TIF, CRED, Bonds, etc.)
 - Recommend scheduling of specific budget related discussions, presentations, and education for the full council.
2. Be responsible for supporting Council Staff with the 2026 Council Budget and presentation of that budget.
3. Continue the work started by the Ad-Hoc Salary Committee to fine-tune the Elected Salary Framework. The Special Fiscal Committee will be responsible for bringing forward the Elected Salary Ordinance for FY2026.
4. Explore and recommend improvements to the budgeting process.

Bloomington City Special Fiscal Committee meetings can be watched on the following websites:

- Community Action Television Services (CATS) – <https://catvstv.net>
- YouTube – <https://youtube.com/@citybloomington>

Background materials and packets are available at <https://bloomington.in.gov/council/fiscal-committee/meetings?year=2025>

Pursuant to applicable law and policy, the following details are provided regarding the officers serving on this committee:

- Committee Members: Isabel Piedmont-Smith (Chair), Isak Nti Asare, Dave Rollo, Hopi Stosberg
- Appointed by: Council President
- Term: Beginning 2/19/2025; Expiration 2/18/2026

FUND No.	FUND NAME	FUND Departments	Revenue Source	FUND USE	Appropriated	ENACTED	FUND TYPE	NOTES
1101	General Fund	All Departments	Property Tax, LIT Certified Shares, Excise Tax, Local Licenses, Permits and Fees,	salaries and wages; employee benefits; supplies; other services (professional, communications, transportation, insurance, utilities, debt service and other); capital outlays (land acquisition, infrastructure, buildings, maintenacnce and equipment); other financing	Y			
2201	Motor Vehicle Highway	PW Street/Traffic	Gas tax and related fees	construction, reconstruction, repair, maintenance, oiling, sprinkling, snow removal, weed and tree cutting and cleaning of highways, including curbs; city's share of the cost of the separation of the grades of crossing of public highways and railroads; purchase or lease of highway construction and maintenace equipment; purchase, erection, operation and maintenance of traffic signs and signals, and safety zones and devices; painting of structures, objects, surfaces in highways for purposes of safety and traffic regulation; payment of principal and interest on bonds sold primarily to finance road, street, or thoroughfare projects	Y			
2202	Local Road and Street	PW Street/Traffic	Gas tax, special fuel tax and vehicle registration fees	engineering, land acquisition, construction, resurfacing, maintenance, restoration, or rehabilitation of both local and arterial road and street systems; the payment of principal and interest on bonds sold primarily to finance road, street, or thoroughfare projects; any local costs required to undertake a recreational or reservoir road project under IC 8-23-5; or the purchase, rental, or repair of highway equipment	Y			
2203	Motor Vehicle Highway Restricted	PW Street	Gas tax and related fees	for construction, reconstruction, and preservation	Y			Paving new roads, fixing potholes, resurfacing existing roads, repairing bridges and other road
2204	Parks and Recreation Gen	Parks & Recreation	Property Tax, Parks User Fees	salaries and wages; employee benefits; supplies; other services (professional, communications, transportation, insurance, utilities, debt service and other); capital outlays (land acquisition, infrastructure, buildings, maintenacnce and equipment); other	Y			
2207	Parking Meter Fund	PW Parking	Parking Meter Revenue	for deposit and disbursement of money collected from parking meters; pay cost of operations and maintenance of city's parking meter program; purchase price, rental fees, and cost of installation of the parking meters; cost of maintenance, operation and repair of the parking meters; incidental costs and expenses in the operation of the parking meters, including the cost of clerks and bookkeeping; cost of traffic signal devised used in the municipality; cost of repairing and maintaining any of the public ways, curbs, and sidewalks where the parking meters are in use, and all public ways connected with them in the municipality; principle and interest on bonds issued to acquire parking facilities and devices, cost of improving and maintaining land for parking purposes and purchasing, installing and maintaining parking meters on that land; cost of providing approved school crossing protective facilities, including the costs of purchase, maintenance, operation, and repair, and all other incidental costs	Y			Ordinance 13-13
2209	LIT EconomicDevelopment	Various	Economic Development LIT	salaries and wages; employee benefits; supplies; other services (professional, communications, transportation, insurance, utilities, debt service and other); capital outlays (land acquisition, infrastructure, buildings, maintenance and equipment); other financing	Y			
2236	Rainy Day	Controllor	General Fund Transfer In, Interest Earnings	unanticipated expenses that cannot be funded from existing appropriations; meet cash flow needs between biannual distributions of property tax receipts and other periodic revenue distributions; bridging shortfall gap caused by unexpected revenue shortfall of delay in receiving revenue	Y			
2240	Public Safety LIT	Fire/Police	Public Safety LIT	Police and Fire salaries and wages; employee benefits; supplies; other services (professional, communications, transportation, insurance, utilities, debt service and other); capital outlays (land acquisition, infrastructure, buildings, maintenacnce and equipment); other	Y			
2248	LOIT Special Distribution	PW Street	No New Revenue, Pre-dates Certified Shares Revenue	Any legal city purpose	Y			
2256	Opioid Settlement Unrestricted	CFRD	State Attorney General Settlement Distribution	Treatment, education, recovery, prevention of opioid use disorder or co-occurring substance use disorders or mental health issues as defined by the settlement.	Y			
2257	Opioid Settlement Restricted	CFRD	State Attorney General Settlement Distribution	Opioid remediation defined as care, treatment, and programs to address the misuse and abuse, mitigate alleged effects of, and mitigate effects on those injured as a result of opioid use, as defined by the settlement.	Y			
2402	ARPA Local Fiscal Recvry	Various	No New Revenue, Federal Grant		Y			
2505	Jack Hopkins	Common Council	General Fund Transfer In		Y			
2507	Police Education	Police	Local Police Fees	continued education and training for police officers	Y			
2509	Dispatch Training	Police		continued education and training for dispatchers	Y	1965		

2512	Non Reverting Telecom	ITS	Cable Franchise Fees	60% of cable franchise fees shall be dedicated for audio-visual and information technology, public education, and government access/telecommunications services; 40% of cable franchise fees shall be dedicated for audio-visual and information technology, for the planning, design, development, construction, maintenance, and repair of the city's telecommunications infrastructure; monies received by the city's from the sale, lease, operation or other use of its telecommunications infrastructure shall also be dedicated for this purpose	Y	1984		
2520	Parking Facilities	Parking	Garage Parking Revenue	pay the cost of operation, maintenance, and repair of the parking facilities of the city; pay the principal of and interest on revenue bonds issued or to be issued for the facilities; provide a reserve for the revenue bonds as a margin of safety and protection against default and retirement before maturity; pay the cost of repairs, replacements, and additions to, or remodeling of, the parking facilities; or finance the construction of additional parking facilities	Y			
2521	AlternativeTransport	Parking/ Engineering/ Council	Residential Parking Permit Fees/ Cum Cap Development Fund Transfer In	pay the cost of operations and maintenance of the city's residential parking program; salaries and wages; employee benefits; supplies; other services (professional, communications, transportation, insurance, utilities, debt service and other); capital outlays (vehicles, infrastructure, buildings); reducing city's dependence upon the automobile	Y			
2529	Housing Trust (Ord17-03)	HAND	Developer Agreements, Payments in Lieu of developer requirements	for monies and restricted donations for innovative housing in the city	Y			
2535	Digital Equity Fund	ITS	Master Developer Agreement with Hoosier Networks, LLC		Y			
3338	2016 GO Bonds Bond#2	Controller	Property Tax		Y			
3339	2016 Parks GO Bond #3	Controller	Property Tax		Y			
3341	2018 Parks Bicentennial	Controller	Property Tax		Y			
3350	2022 Parks GO Bond	Controller	Property Tax		Y			
3351	2022 GO Bonds	Controller	Property Tax		Y			
3352	2024 GO Bonds	Controller	Property Tax		Y			
4401	Cum Cap Improvement(CIG)	Public Works Street	Cigarette Tax	to account for construction, repair, and/or items of a capital nature of the state cigarette tax	Y			
4402	Cum Cap Development	Public Works/Engineering/ Planning	Property Tax	to account for construction, repair, and/or items of a capital nature	Y			
4423	Cum Cap Improvement	Public Works Street	Property Tax	to account for equipment, repair, and/or items of a capital nature	Y	1995		
4439	Food & Beverage Tax	Controller/CIB	Food & Beverage Tax		Y	1960		
4671	Vehicle Replacement Fund	Controller	Surplus Vehicle Proceeds, General Fund Transfers In		Y			
5502	Rosehill Trust	Parks & Recreation	Interest Earnings	to insure the cemetery will continue to be serviced	Y			
6604	Solid Waste	Sanitation	User Fees, General Fund Transfers In	to account for all activities related to collection, disposing and recycling of refuse	Y	1977		
7702	Fleet Maintenance	Fleet Maintenance	Department User Fees based on Departmental Fleet	internal service fund to account for activities related to fleet maintenance	Y	1989		
7704	Risk Management	Legal	Department User Fees based on Fleet and Insurance Claims	internal service fund to administer liability and property insurance, workers compensation program, and risk assessment to the city	Y	1938		
8801	Fire Pension	Fire	Reimbursed by State Fire Pension Fund	to account for the activities of the fire pension plan	Y	1938		
8802	Police Pension	Police	Reimbursed by Police State Pension Fund	to account for the activities of the police pension plan	Y			
Un Appropriated Funds								
FUND No.	FUND NAME	FUND Departments	Revenue Source	FUND USE	Appropriated	ENACTED		NOTES
2211	Parks and Rec Non Reverting	Park Commissioners		lessons, leagues or special entrepreneurial programs or activities	No	2006		
2222	Crime Control	Police	Federal Grant	support for drug enforcement and investigation including informant pay, purchase of materials (including narcotics)	No	1981		

2234	Unsafe Building	HAND	Unsafe Building Fines and Fees	obtaining reliable information about the identity and location of each person who owns a substantial property interest in unsafe premises; examination of an unsafe building by a registered architect or registered engineer not employed by the department; surveys necessary to determine the location and dimensions of real property on which an unsafe building is located; giving notice of orders, notice of statements of rescission, notice of continued hearing, and notice of statements that public bids are to be let in the manner prescribed by section 25 of this chapter; bid price of work by a contractor under section 10 or sections 17 through 22 of this chapter; emergency action under section 9 of this chapter; and notes or receivers' certificates issued under section 20 of this chapter	No	1969		
2300	Restricted Donations	Animal Shelter/ CFRD/ Fire/ Bike Ped			No			
2403	CDBG COVID	HAND Federal Grant			No			
2403	CDBG	HAND Federal Grant		to account for federal programs that assist low to moderate income individuals	No			
2404	HOME	HAND Federal Grant		assist landlord and owner occupied with affordable housing for the community				
2405	ESCROW	HAND		escrow for owner occupied housing	No	1986		
2406	Special Grants	HAND		grants and donations that are pass through for the community originally established with a BAAC grant for the IU Theatre Restoration Project; accounts include housing counseling, facility rentals and the Evergreen Project	No	1983		
2407	Grants Non Approp	Various Departments		activities for at risk youths	No			
2506	Community Services	CFRD Donations						
2508	PoliceGift	Police		D.A.R.E activities and other donations				
2517	Rental Inspection Program	HAND	HAND Title 16 Permits, Inspections and Fees			1991		
2518	Certified Technology Park Dwntwn	HAND - RDC						
2534	HOME ARPA	HAND Federal Grant			No			
3340	2017 Refund 517 2011 DT Red Bond	Controller			No	7/28/2005		
3342	2019 4th St Garage	Controller			No			
3343	2019 4th St Garage Tax	Controller						
3344	2019 Trades Garage	Controller			No			
3346	Debt Service Reserve for 518	HAND - RDC				1980		
3347	2019 4th St Garage Debt Res F523	HAND - RDC				1978		
3348	2019 4th St Tax Debt Res F524	HAND - RDC				1997		
3349	2019 Trades Garage Debt Rec F525	HAND - RDC						
4445	Consolidated TIF	HAND - RDC			No			
4451	TIF Prow	HAND - RDC						
4455	Bloomington Meridiam TIF	HAND - RDC			No			
4650	Surplus CTP Bond	HAND - RDC				1996		
4651	Consolidated TIF Bond Proceeds	HAND - RDC						
4652	Parks 2016 GO Bond Proceeds	Parks & Recreation						
4653	City 2016 GO Bond Proceeds	Controller/ Various Departments				1993		
4654	Parks 2017 Refnd Bnd Procd	Parks & Recreation			No	1980		
4655	2018 Bicentennial Bnd Procd	Parks & Recreation			No	1995		
4657	2019 4th St Bnd Proceeds Taxable	HAND - RDC				1996; terminated 1997		

4658	2019 Trades Garage Bond Proceeds	HAND - RDC			No			
4665	Parks GO Bonds 2022	Parks & Recreation				2002		
4666	GO Bonds 2022	Controller/ Various Departments			No			
4667	Econ Dev LIT Bonds of 2022	Controller/ Fire			No	1993		
4673	Housing Development (Ord16-41)	HAND		Fund 2529 used in place of this fund. This fund is unused.	No			
7006	Health Insurance Trust	Controller		to act as a clearing fund for the city's self insured health insurance	No	2003		
7008	Insurance Voluntary Trust	Controller		to act as a clearing fund for voluntary insurance benefits	No	1996		
7010	Unemployment Comp Non Reverting	Human Resources		to act as a clearing fund for unemployment insurance	No	2002		
8901	Payroll	Controller		to act as a clearing fund for city payroll	No	2004		

FUND No.	FUND NAME	FUND Departments	Revenue Source	AUTHORIZATION CODE	FUND USE	Appropriated	ENACTED	FUND TYPE
2211	Parks and Rec Non Reverting	Park Commissioners		IC 36-10-4-16; BMC 2.20.96	lessons, leagues or special entrepreneurial programs or activities	No		2006 Special Revenue
2222	Crime Control	Police Federal Grant		Bloomington Ord. 83-22	support for drug enforcement and investigation including informant pay, purchase of information and equipment used by police personnel	No		1981 Special Revenue; state motor vehicle highway
2228	LocalLawEnforcement	Police		"Grant"				1996 Special Revenue
2234	Unsafe Building	HAND	Unsafe Building	IC 36-7-9-14; BMC 17.16.100; Ord. 82-7	obtaining reliable information about the identity and location of each person who owns a substantial property interest in unsafe premises; examination of an unsafe building by a registered architect or registered engineer not employed by the department; surveys necessary to determine the location and dimensions of real property on which an unsafe building is located; giving notice of orders, notice of statements of rescission, notice of continued hearing, and notice of statements that public bids are to be let in the manner prescribed by section 25 of this chapter; bid price of work by a contractor under section 10 or sections 17 through 22 of this chapter; emergency action under section 9 of this chapter; and notes or receivers' certificates issued under section 20 of this chapter	No		Debt Service
2300	Restricted Donations	Animal Shelter/ CFRD/ Fire/ Bike Ped	Fines and Fees	Ord. 05-17		No		1969 Special Revenue;state gasoline tax distributions
2400	IFACoronaVirusReliefFnd21.019	Controller		Social Security Act 602(a) and 603(b)				Special Revenue
2403	CDBG COVID	HAND Federal Grant		Federal Grant		No		Special Revenue
2403	CDBG	HAND Federal Grant		Federal Grant	to account for federal programs that assist low to moderate income individuals	No		1981 General
2404	HOME	HAND Federal Grant		Federal Grant	assist landlord and owner occupied with affordable housing for the community	No		Special Revenue
2405	ESCROW	HAND		"Grant"	escrow for owner occupied housing			Special Revenue
2406	Special Grants	HAND		Federal Grant	grants and donations that are pass through for the community originally established with a BAAC grant for the IU Theatre Restoration Project; accounts include housing counseling, activities for at risk youths	No		Special Revenue
2407	Grants Non Approp	Various Departments		Grants		No		1986 Nonreverting
2408	ProjectBreakAway	Parks & Recreation						
2409	ChildCare	HAND - RDC		"Grant"	reimbursement for daycare meals (part of student lunch program)			1980 Special Revenue
2410	ChildCareAssistanceCCAP	HAND - RDC		"Grant"	to provide daycare to income eligible families			1978 Special Revenue
2411	ChildCareDevelopment	HAND - RDC		"Grant"	to provide daycare to income eligible families			1997 Special Revenue
2412	FamilyMatters	HAND - RDC		CANT FIND				
2414	Children'sHealthInsurance	HAND - RDC		"Grant"				
2501	Bloomington Invest Incent	HAND - RDC			economic development			1986 Special Revenue
2502	Affordable Housing Amethyst	HAND - RDC			assist in affordable housing efforts for low to moderate income persons			1991 Special Revenue
2503	Rental Rehab	HAND - RDC			tenant based rental assistance			Special Revenue
2506	Community Services	CFRD Donations	Donations			No		1983 Special Revenue
2508	PoliceGift	Police		Police Chief Request	D.A.R.E activities and other donations			Special Revenue
2514	ArtsCommissionOperating	Public Works		Bloomington Ord. 02-38	awards and expenses related to postcard competition and other BCAC projects			2002 Non-reverting
2515	Non Reverting Economic Develop	Controller	No New Revenue	IC 36-7-12-5; BMC 20.30.010	purchase, lease as lessee, construct, remodel, rebuild, enlarge, or substantially improve economic development or pollution control facilities, including land, machinery, or equipment; make direct loans to users or developers for the cost of acquisition, construction, or installation of economic development or pollution control facilities, including land, machinery, or equipment, with the loans to be secured by the pledge of one (1) or more taxable or tax-exempt bonds or other secured or unsecured debt obligations of the users or developers; establish reserves from the proceeds of the sale of taxable or tax-exempt bonds, other funds, or both, to secure the payment of the principal and interest on the bonds; lend or deposit the proceeds of bonds to or with a lender for the purpose of furnishing funds to the lender for the purpose of making a loan to a specifically identified developer or user for the financing of specifically identified economic development or pollution control facilities under this chapter; and reimburse from bond proceeds expenditures for pollution control facilities or economic development facilities	No		Special Revenue
2516	Non Reverting Improvel	Controller	No New Revenue	IC 36-7-2-7; BMC 2.26.020; Ord. 79-74, Ord. 89-11	expenditures for capital improvement projects in anticipation of the issuance of bonds and advances on expenditures for capital improvement projects in anticipation of receipt of	No		Capital Projects
2517	Rental Inspection Program Certified Technology Park	HAND	HAND Title 16 Permits,	IC 36-1-20		No		1996
2518	Dwntwn	HAND - RDC				No		2001 Special Revenue
2534	HOME ARPA	HAND Federal Grant		Federal Grant		No		2001 Special Revenue
2017	Refund 517 2011 DT Red							
3340	Bond	Controller		IC 36-9-11		No		1982 Non-reverting
3342	2019 4th St Garage	Controller				No	2001; amended 2003; amer	Special Revenue
3343	2019 4th St Garage Tax	Controller				No		Special Revenue
3344	2019 Trades Garage	Controller				No		Special Revenue
3346	Debt Service Reserve for 518	HAND - RDC				No		Special Revenue
3347	2019 4th St Garage Debt Res F523	HAND - RDC				No		Special Revenue
3348	2019 4th St Tax Debt Res F524	HAND - RDC				No	38561	Special Revenue
3349	2019 Trades Garage Debt Rec	HAND - RDC				No		Special Revenue
	Parks and Rec w Non Rev Capital							
4403	Im	Parks & Recreation			acquiring land or making specific capital improvements			1986 Nonreverting
4445	Consolidated TIF	HAND - RDC		IC 36-7-14		No		Special Revenue
4451	TIF Prow	HAND - RDC		IC 36-7-14 et seq.; Res. 99-08		No		Special Revenue
4455	Bloomington Meridiam TIF	HAND - RDC				No		Special Revenue
4650	Surplus CTP Bond	HAND - RDC		IC 36-9-11				1993 Enterprise
4651	Consolidated TIF Bond Proceeds	HAND - RDC				No		1980 Special Revenue
4652	Parks 2016 GO Bond Proceeds	Parks & Recreation		IC 36-9-11		No		1995 Special Revenue
4653	City 2016 GO Bond Proceeds	Controller/ Various		IC 36-9-11		No		Special Revenue

4654 Parks 2017 Refnd Bnd Procd	Parks & Recreation	IC 36-9-11	No	Special Revenue
4655 2018 Bicentennial Bnd Prcd	Parks & Recreation	IC 36-9-11	No	1993 Special Revenue
4657 2019 4th St Bnd Proceeds Taxable	HAND - RDC	IC 36-9-11	No	Special Revenue
2019 Trades Garage Bond				
4658 Proceeds	HAND - RDC	IC 36-9-11	No	2003 Non-reverting
4660 ParksLandAcquisition	Parks & Recreation			
4665 Parks GO Bonds 2022	Parks & Recreation	IC 36-9-11	No	1996 Non-reverting
4666 GO Bonds 2022	Controller/ Various	IC 36-9-11	No	2002 Non-reverting
4667 Econ Dev LIT Bonds of 2022	Controller/ Fire	IC 36-9-11	No	2004 Special Revenue
4673 Housing Development (Ord16-41)	HAND			Special Revenue
7006 Health Insurance Trust	Controller		No	Special Revenue
7008 Insurance Voluntary Trust	Controller		No	Capital Projects
Unemployment Comp Non				Special Revenue; city parking facilities and
7010 Reverting	Human Resources		No	1981 parking meters
				Special Revenue; funds derived from the
8901 Payroll	Controller		No	1992 issuance of permits and from fines
IURRWoodlawnEscrow	HAND - RDC	CANT FIND		
ChildCareResourcesandReferen	HAND - RDC	"Grant"		1997 Special Revenue
BLinePhase2DNRGrant	Parks & Recreation	"Grant"		1996; terminated 1997 Special Revenue
MunicipalArts	Public Works	BMC 2.21.012; Ord. 94-66		1994 Special Revenue

Fund 2529 used in place of this fund. This fund is unused.

to act as a clearing fund for the city's self insured health insurance

to act as a clearing fund for voluntary insurance benefits

to act as a clearing fund for unemployment insurance

to act as a clearing fund for city payroll

assist families locate daycare

IDEM pass through for surface water study

expanding the community's experience with art by bringing art to public places and

including works of art and/or design services of artists in certain city capital projects;

design services of artists and for the selection, acquisition, commissioning, and display of

1996; terminated 1997