Bloomington Common Council Regular Session Packet Addendum #2

Wednesday, August 5, 2026, at 6:30 p.m.

Council Chambers, City Hall, 401 North Morton Street, Bloomington, IN 47404

The meeting may also be accessed remotely via Zoom[1].

Materials included with this Addendum:

1. Amended Agenda for August 5, 2026 Regular Session
2. Clerk's Memorandum on 2026 Walker Parking Study
3. Council Fiscal Committee Report on Long-Term Finance Updates

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Bloomington City Council meetings can be watched on the following websites:

- Community Access Television Services (CATS)[2]
- City's YouTube Channel[3]

Materials for this meeting[4] are available on Council's website.

[1]https://bloomington.zoom.us/j/83704181551?pwd=w9vVo283fgaQvfem2pah5hrJ2HFc37.1
Meeting ID: 837 0418 1551
Passcode: 436330
[2] https://catstv.net/
[3] https://www.youtube.com/@citybloomington
[4] https://bloomington.in.gov/council/meetings/2026

Posted: August 1, 2026

City of Bloomington, Indiana Common Council

Regular Session Amended Agenda

Wednesday, August 5, 2026, at 6:30 p.m.
Council Chambers (Room 115), City Hall
401 N. Morton Street, Bloomington, IN 47404

The meeting may also be accessed remotely via Zoom.[1]

1. **Roll Call**

2. **Agenda Summation**

3. **Minutes for Approval**

4. **Reports (a maximum of twenty minutes is set aside for each part of this section)**
   A. Council members
   B. The Mayor, City Clerk, City Offices, and City Boards and Commissions
      a. Mayor Kerry Thomson
      b. Community Survey Results - Communications Dir. Desiree DeMolina
      c. Parking Rate Study and Comprehensive Review - Parking Services and Walker Consultants
   C. Council Committees
      a. Fiscal Committee Report on Long-Term Finance Updates (CM Stosberg)
   D. Public*

5. **Appointments to Boards and Commissions & Hiring**

6. **Legislation for First Readings**
   A. Ordinance 2026-18 – Adopting Guidelines and Requiring Formal Written Commitments as a Condition of Eligibility for On-Premises Alcoholic Beverage Permits within Eligible Statutory Districts
   Council Sponsor - CM Asare

7. **Legislation for Second Readings and Resolutions**

   A. Ordinance 2026-16 – To Amend an Ordinance Fixing the Salaries of Officers and Employees of the Police and Fire Departments for the City of Bloomington, Indiana for the Year 2026
   Council Sponsor - N/A

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[1] https://bloomington.zoom.us/j/83704181551?pwd=w9vVo283fgaQvfem2pah5hrJ2HFc37.1 Meeting ID: 837 0418 1551 Passcode: 436330

B. Ordinance 2026-17 – To Amend the 2026 Salary Ordinance of Appointed Officers, Non-Union, and A.F.S.C.M.E. Employees for All Departments of the City of Bloomington, Indiana
Council Sponsor - N/A

C. Resolution 2026-14 - Approval of Amended Legal Representation Agreement for Common Council
Council Sponsor: CM Asare

8. Additional Public Comment* (a maximum of twenty-five minutes is set aside for this section)

9. Council Schedule

10. Adjournment

*Members of the public may speak on matters of community concern not listed on the agenda at one of the two public comment opportunities. Individuals may speak at one of these periods, but not both. Speakers are allowed up to three minutes.

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The City is committed to providing equal access to information. If you encounter difficulties accessing material in this packet, please contact the Bloomington Common Council Office at council@bloomington.in.gov or 812-349-3409 and provide your name, contact information, and a link to or description of the document or web page with which you are having problems.

[2] https://catstv.net/
[3] https://www.youtube.com/@citybloomington
[4] https://bloomington.in.gov/council/meetings/2026

MEMORANDUM

TO: Bloomington Common Council
FROM: Office of the City Clerk
DATE: August 3, 2026
RE: 2026 Walker Parking Study Recommendation #1

Position

The Clerk's Office recognizes the efforts made by the Walker Consulting Group. The Clerk's Office holds that error corrections, additional studies, and more data are necessary overall, especially before implementation of Organization Recommendation #1.

Requested action

Council should receive the study and take no action on Organization Recommendation #1, directing that the following be assembled before the item returns:

1. Citywide void totals by originating office, and a reconciled citation-and-appeals series for 2009–2026.
2. Independent verification of all numbers provided by the consultant, due to repeated errors in the updated report and packet.
3. Dismissal-cause analysis for 2024–2025, including dismissal rates by officer and by violation type, and a breakout of appeals granted for officer or enforcement error.
4. Neighborhood parking zone occupancy, space availability, and zone-specific appeal data.
5. Measured filing-to-decision time, online-versus-in-person filing mix, and fully loaded staffing cost in both offices.
6. A legal opinion addressing the judicial mandate under which appeals currently sit, and the statutory and Title 15 changes a transfer would require.
7. Peer practice for the five benchmarked cities: where appeals are adjudicated, and with what separation from enforcement.

Conclusion

Nothing else in the study depends on this item. The Clerk's Office supports the study's mission-statement and public-reporting recommendations, and the technology recommendations that address the documented causes of appeal volume proceed on their own schedule regardless of which office conducts review. Deferring this single recommendation costs the City nothing and protects a decision that would be difficult to reverse.

1. Data the study did not gather

- **Voids.** The study reports no citywide void total. The only void data in the record is the Clerk's own. Voids issued elsewhere in the City are not reported, so the number of citations already voided before any appeal is unknown, and the actual size of the function being moved cannot be stated.
- **Rationale for dismissals.** The study reports dismissal counts and rates but never the reasons behind them, and provides no breakout of appeals granted by the Clerk's Office because of officer or enforcement error.
- **Neighborhood parking zones.** The study contains no occupancy or space-availability data for the residential permit zones, no appeal data specific to them, and no examination of the enforcement base underlying the Alternative Transportation Fund; while nonetheless recommending a ten-year residential permit rate schedule (Table 12).
- **Meter transactions against appeal growth.** The study notes that the percentage of appeals rose in 2023–24. Citations issued went from 23,642 in 2022 to roughly 52,000–57,000 in 2023 and 2024, while the appeal rate moved only from about 12% to about 14%. Appeal volume tracks transaction and enforcement volume. The study never makes that comparison, and instead reads the rise as evidence of process failure. The study also does not account for the increased volume of Parkmobile transactions as a driver of appeal volume.
- **Time, channel, and cost.** No measurement of filing-to-decision time. The report cites the Clerk's posted 2–4 week standard, which is a published service level, not an observation. No breakdown of appeals filed online versus in person, though online filing has been available around the clock since 2003. No count of appellants redirected from Parking Services at the 4th Street Garage. There was not a clear and systematic approach to calculating actual costs and staffing hours, yet the transfer is priced at "under $25,000".
- **Peer practice.** Five peer cities were benchmarked on population, inventory, enforcement hours, fines, and rates. None was asked where citation appeals are adjudicated, which is the single comparative question on which this recommendation turns.

2. Broad assertions not supported by the record

- **Judicial mandate.** Appeals sit with the Clerk's Office pursuant to judicial mandate. The study does not mention this, conducts no legal review, and identifies no statutory or ordinance change a transfer would require, despite stating at p. 53 that "notation is included if Walker's recommendations affect any current codes."
- **The survey does not support the frustration premise.** Of 32 survey questions, one addressed the appeal experience: Q25, "Was the process to pay or appeal your citation easy to complete?" — 71.4% (559 of 783) answered yes. The only other appeals-adjacent question, Q26, concerned the length of the 14-day window rather than the office handling appeals; 44.1% preferred 30 days. Neither result is cited in the recommendation.
- **The listening sessions did not raise appeals.** Nineteen attendees across six sessions produced concerns about aggressive ticketing, enforcement hours, one-size-fits-all policy, and revenue transparency. The report's own summary of those concerns does not list the location or departmental ownership of the appeals process.
- **The stated basis is four unquantified statements.** "Leading to inconsistent policy implementation," "can cause frustration," "oftentimes ... potentially adding time," and "in

Walker's experience ... most." No instance, count, or measurement is offered for any of them, and no finding from the Clerk's Office is cited in support.

3. The appeals data itself does not reconcile with Clerk records

Table 14 (p. 64) is the study's only quantitative treatment of appeals.

Year	Study, Table 14	Clerk records	Discrepancy
2021	28,124 issued 2,419 appealed	23,986 issued 3,063 appealed	Every raw value duplicates the 2016 row. 2,419 ÷ 28,124 = 8.6%, yet the row prints 12%.
2009	29,804 issued	53,551–54,210 issued	Appeals count (6,582) matches Clerk records exactly; issuance does not. Produces the 22% appeal rate and 16% dismissal rate anchoring Figure 18 and Table 15.
Jan–Jun 2025	2,908 appeals	3,068 appeals	2,908 is the City's full-year 2022 appeals total.

The report's conclusion that the dismissal rate "has conversely grown in the past two years" rests on a 2009–2018 baseline containing that 2009 denominator. On City figures, the 2009 dismissal rate was approximately 8.6%, against 9% in 2024; a return to the historical range rather than a deterioration. No reconciled, authoritative citation-and-appeals series exists, and the study did not produce one.

Sources: Parking Rate Study & Comprehensive Review, Walker Consultants, June 2026 (pp. 8, 34–36, 40–43, 45–51, 53, 63–67; Appendix A, Q24–Q27); Walker study presentation deck, August 20 and 24, 2026; Downtown Area Parking Study, Bloomington, IN, June 21, 2018; City of Bloomington "2026.Parking Stats.WIP"; City of Bloomington "2024 Officer error / Dismissals for user error." City figures reflect those worksheets as of August 3, 2026 and are subject to the reconciliation requested at item 4.1.

To: Bloomington Common Council
From: CM Stosberg, Special Fiscal Committee Chair
RE: Long Term Finance Updates
Date: August 3, 2026

The Special Fiscal Committee has been receiving regular updates from Controller McKim and from Reedy Financial regarding a long term financial plan and the effects of SEA1 (2025) and HEA1210 (2026) and the changes that are coming related to property tax and local income tax revenues. At the July 24, 2026 meeting we received the most detailed report to date. Additionally, Accelerate Indiana Municipalities (AIM) has been offering various webinars with guidance, including a recent session in collaboration with the Association of Indiana Counties (AIC). AIM has also shared a financial projection they created for Monroe County, which I will include here. The AIM and Reedy analyses have slight differences in their starting numbers but come to a very similar conclusion.

Collaboration with other local governmental units is essential since HEA1210 updates involve forming a Municipal Unit Strategic Taskforce (MUST) involving local city, town, and county officials. The County Council is the body responsible for calling a MUST meeting, and my understanding is that the meeting will be arranged soon. The MUST includes a member of the county council and the fiscal officer from each participating city and town. Additional municipal officers may attend. MUST decisions are required to be unanimous, but they are not binding. Ultimately each unit needs to vote to set their income tax rates. AIM recommends a report be submitted to the state with the findings of the MUST process even if the group is unable to reach a unanimous decision or if the group decides that their best option is not currently allowable by the law. There is the possibility that the state legislature will continue to modify details of SEA1 and HEA1210 in their next legislative session, so convening the MUST and considering how to ensure stable funding for our local units is valuable no matter what outcome is reached by the taskforce.

I have done my best in the following pages to summarize the information from Reedy and make what we know about the impacts of SEA1 and HEA1210 on both the city budget and our larger community understandable.

The most recent SEA1/HEA1210 structure considers the following Local Income Tax (LIT) structure:

	County Services	AND Fire Protection/EMS	AND Non-municipal Civil Taxing Unit	**AND Either: Municipal Services (county adopted)**	**Or: Municipal Services (city adopted)**
Maximum Rate	1.2%	0.4%	0.2% (0.05% cap per unit type)	1.2%	1.2%
Adopting Body	County Council	County Council	County Council	County Council	City/Town Councils
Tax Base	All income taxpayers in county	All income taxpayers in county	All income taxpayers in county	All income tax payers in county	Taxpayers residing within city/town limits
Receiving Units	County	Providers of Fire/EMS in fire territories/ divisions TBD by county council	Townships, libraries, transit, other special purpose units	Cities/towns who opt in & w/population below 3500 (Stinesville), remainder to county (formula determined by state)	City/Town imposing tax

There is a maximum county-wide rate of 2.9% for any income taxpayer in the county. As a municipality over 3500 residents Bloomington may choose between the county adopted municipal rate or the city adopted municipal rate.

Notes on the spreadsheets:

1) AIM Estimates-Separate City/County Rates
    a) This sheet is sourced from AIM.
    b) It estimates revenues based on the city-adopted municipal services rate scenario above.
    c) As you can see, even with a maximum implemented LIT rate of 1.2% as allowed by law, if you include estimated property tax losses, the city of Bloomington ends up with 32% less revenue than would have been collected under the current taxation system.
    d) Ellettsville expected revenue is cut by about 15%.
    e) The library share of LIT is capped at 0.05%. This means that in any scenario the library revenues are expected to drop by almost 40%.
    f) If the Fire/EMS revenues (also maxed out at 0.40%) are considered, the shortfalls from Ellettsville and Bloomington are almost made up in theory, but the distribution rate to the different Fire/EMS departments across the county are yet to be determined (county council gets to decide how those dollars are allocated).
    g) This gives a LIT rate of 2.3% for a city of Bloomington resident who is paying income tax.
2) AIM Estimates-Single County LIT Rate
    a) This sheet is sourced from AIM.
    b) It estimates revenues based on the county adopting a municipal services rate that both Bloomington and Ellettsville agree to use.
    c) The same LIT rate is collected from the incomes of all residents of Monroe County and then distributed among local units based on a state formula (population based distribution)
    d) In this scenario, LIT rates do not have to be maxed out to what is allowable by law. The scenario is set up to ensure that the LIT rate enables Bloomington to receive enough LIT revenue to receive revenues consistent with the current system of taxation. This means a Municipal LIT rate of only 1.00% and a Fire/EMS rate of 0.11%. In this scenario, both Ellettsville and Stinesville end up with a projected increase in revenues.
    e) This gives a LIT rate of 2.2% for a City of Bloomington resident who is paying income tax.
3) Bloomington Civil City Maximum LIT Rates**
    a) This sheet is sourced from Reedy Financial.
    b) This sheet estimates LIT revenues if:
        i) The county implemented the maximum 1.2% County LIT rate.
        ii) The county implemented the maximum 1.2% Municipal LIT rate.

iii) The county implemented the maximum 0.05% rate allowed each for townships, transit, and libraries (total of 0.15% for those three unit types).
iv) The county implemented the maximum possible remaining rate for Fire/EMS of 0.35%.
v) This gives a LIT rate of the maximum allowable 2.9% for Bloomington residents paying income tax.

c) This creates a surplus for most units.

4) Bloomington Civil City Break Even LIT Rates (no loss)**
   a) This sheet is sourced from Reedy Financial.
   b) The sheet calculates LIT rates based on creating a revenue stream that equals the revenue expectations under the current system of taxation.
   c) Essentially, Reedy worked backward to determine what new LIT rates were needed in order for Bloomington to not lose any revenue. In order to not lose revenue, the projection assumes that the county sets a municipal LIT rate of 1.03% and a Fire/EMS rate of 0.2806%.
   d) The library and transit still receives the maximum allowable rate of 0.05%.
   e) Townships are funding from the Fire/EMS rate
   f) This makes a break-even LIT rate 2.4512% for Bloomington residents who pay income tax.

**A note about both sheets 3 and 4. You can see from both of these projections that the real losers are the school systems and the library. Even with the maximum new LIT allowed by the current law, the library cannot come close to making up for their loss in property tax revenues. The school systems have no way to make up for their lost property tax revenues with alternative taxation.

Additionally, township funding is still in flux. Reedy’s current position is that current law is not specific enough with regard to townships to know exactly how they will be funded. Sheet 3 uses the 0.05% civil taxing rate, which is the intention of the law. You can see from sheet 3, some townships end up with a surplus and others a deficit when applying the 0.05% rate. Sheet 4 uses the Fire/EMS rate to fund each township more precisely since the County has broad discretion over how the Fire/EMS rate is allocated.

5) Break-Even Household Impacts
   a) This sheet was sourced from Reedy Financial
   b) This sheet only considered homeowners, not renters, in their impact analysis.
   c) This sheet breaks down Monroe County into their townships and analyzes the estimated property tax savings homeowners will have under the new

property taxation system. It also uses the Break Even LIT rates (sheet 4) and mean household income to estimate the increase in income taxes those homeowners will pay. These two figures work together to calculate the average change in overall taxation for homeowners based on their township.

d) This sheet indicates that the average income tax paying homeowner in Monroe County will save $353.80 per year with the new tax system. This varies quite a bit by township, with Ellettsville/Bean Blossom reaping the most benefit, saving $686.97 per year. The average Stinesville homeowner is least benefitted. Their overall average taxation will actually increase by about $213.58 per year. This is an example of regressive taxation. Stinesville has the lowest mean household income and the lowest current property tax payments (so the homes in Stinesville have the lowest assessed value), but they will end up paying more with this system of taxation.

1) AIM Estimates-Separate City/County Rates

	Population	AGI	Current LIT Revenue	Property Tax Loss	Total Revenue	LIT Rate	Revenue Estimate	Additional Revenue	Revenue Change	Percentage Change
Monroe County	140,702	$ 4,656,211,261.68	$ 43,100,000.00	$ (4,125,350.00)	$ 47,225,350.00	0.6%	$ 29,646,318.71	$ 17,579,031.29	$ -	0%
Bloomington	80,000	$ 2,398,514,529.56	$ 39,657,560.00	$ (2,426,700.00)	$ 42,084,260.00	1.2%	$ 28,782,174.35		$ (13,302,085.65)	-32%
Elletsville	6,655	$ 228,170,978.48	$ 2,954,294.00	$ (255,750.00)	$ 3,210,044.00	1.2%	$ 2,738,051.74		$ (471,992.26)	-15%
Stinesville	200		$ 96,741.00	$ (1,380.00)	$ 98,121.00		$ 98,121.00		$ (0.00)	0%
County-Wide Rate	54,047	$ 2,029,525,753.65			$ -	0.87%	$ 98,121.00			
Municipal Population	200				$ -					
Townships			$ 1,641,528.00	$ (312,890.00)	$ 1,954,418.00	0.04%	$ 1,954,418.00		$ -	0%
Libraries			$ 3,306,167.00	$ (499,240.00)	$ 3,805,407.00	0.05%	$ 2,328,105.63		$ (1,477,301.37)	-39%
Transit			$ 697,448.00	$ (74,260.00)	$ 771,708.00	0.02%	$ 771,708.00			
Fire/EMS			$ 4,571,660.00	$ (1,039,530.00)	$ 19,385,267.90	0.40%	$ 18,624,845.05			

2) AIM Estimates-Single County LIT Rate

	Population	AGI	Current LIT Revenue	Property Tax Loss	Total	LIT Rate	Revenue Estimate	Additional Revenue	Revenue Change	Percentage Change
Monroe County	140,702	$ 4,656,211,261.68	$ 43,100,000.00	$ (4,125,350.00)	$ 47,225,350.00	1.0%	$ 47,225,350.00	$ -	$ -	0%
Bloomington	80,000		$ 39,657,560.00	$ (2,426,700.00)	$ 42,084,260.00		$ 42,084,260.00		$ (0.00)	0%
Elletsville	6,655		$ 2,954,294.00	$ (255,750.00)	$ 3,210,044.00		$ 3,500,884.38		$ 290,840.38	9%
Stinesville	200		$ 96,741.00	$ (1,380.00)	$ 98,121.00		$ 105,210.65		$ 7,089.65	7%
County-Wide Rate	54,047	$ 4,656,211,261.68			$ -	0.98%	$ 45,690,355.03			
Municipal Population	86,855				$ -					
Townships			$ 1,641,528.00	$ (312,890.00)	$ 1,954,418.00	0.04%	$ 1,954,418.00		$ -	0%
Libraries			$ 3,306,167.00	$ (499,240.00)	$ 3,805,407.00	0.05%	$ 2,328,105.63		$ (1,477,301.37)	-39%
Transit			$ 697,448.00	$ (74,260.00)	$ 771,708.00	0.02%	$ 771,708.00			
Fire/EMS			$ 4,571,660.00	$ (1,039,530.00)	$ 5,320,349.62	0.11%	$ 5,320,349.62			

3) Bloomington Civil City-Maximum LIT Rates

Senate Enrolled Act 1 & House Enrolled Act 1210
Impact Projections (Max LIT Rate) - by Local Government Unit
July 16, 2026

2026 County-Wide LIT Certified Shares:	$	44,150,196
Divided by: LIT Certified Shares Rate:		0.9482%
Equals: 2026 Total County Adjusted Gross Income:	$	4,656,211,348
Times: 1% Annual Growth = 2029 Adjusted Gross Income Projection:	$	4,797,299,208
Times: 1.2% = Max 2029 County Services or Municipal Services LIT Projection (1):	$	57,567,590
2029 County-Wide LIT Generated Per 0.1% of Rate (2):	$	4,797,299

Local Government Unit	County Services Only LIT @ 1.2%	Plus: Non-Municipal LIT @ 0.05% Per Unit Type (Township, Library, Special) (3)	Plus: Municipal Services LIT @ 1.2%	Equals: Max LIT (Excluding Fire/EMS)	Less: Operating Property Tax Levy Loss (4)	Less: Lost Debt Capacity Assuming Level Tax Rate (Property Tax Loss) (4)	Less: 2026 Total Non-PTR LIT x 1% Annual Growth = 2029 Total Non-PTR LIT Projection (5)(6)	Equals Surplus/ (Deficit)	Plus: 2029 Fire/EMS LIT @ 0.35% (7)(8)	**Equals: 2029 Max Surplus/ (Deficit) (9)**
Monroe County	$ 57,567,590	$ -	$ 4,400,036	$ 61,967,626	$ (3,925,925)	$ (389,385)	$ (41,226,093)	$ 16,426,223	$ -	**$ 16,426,223**
Bloomington Civil City	**$ -**	**$ -**	**$ 48,929,032**	**$ 48,929,032**	**$ (1,143,428)**	**$ (2,875,934)**	**$ (43,886,319)**	**$ 1,023,351**	**$ 9,503,768**	**$ 10,527,119**
Ellettsville Civil Town	$ -	$ -	$ 4,113,060	$ 4,113,060	$ (413,824)	$ (63,552)	$ (3,043,812)	$ 591,872	$ 799,294	**$ 1,391,166**
Stinesville Civil Town	$ -	$ -	$ 125,462	$ 125,462	$ (1,535)	$ -	$ (55,404)	$ 68,523	$ -	**$ 68,523**
Monroe Fire Protection District	$ -	$ -	$ -	$ -	$ (934,389)	$ -	$ (4,710,186)	$ (5,644,575)	$ 6,487,485	**$ 842,910**
Bloomington Transportation	$ -	$ 2,398,650	$ -	$ 2,398,650	$ (9,540)	$ -	$ (718,581)	$ 1,670,529	$ -	**$ 1,670,529**
Monroe County Community School Corporation	$ -	$ -	$ -	$ -	$ (7,073,801)	$ (10,889,329)	$ -	$ (17,963,130)	$ -	**$ (17,963,130)**
Richland-Bean Blossom Community School Corporation	$ -	$ -	$ -	$ -	$ (1,520,270)	$ (3,000,159)	$ -	$ (4,520,429)	$ -	**$ (4,520,429)**
Bean Blossom Township	$ -	$ 50,492	$ -	$ 50,492	$ (33,107)	$ -	$ (72,881)	$ (55,496)	$ -	**$ (55,496)**
Benton Township	$ -	$ 55,906	$ -	$ 55,906	$ (1,068)	$ -	$ (17,097)	$ 37,741	$ -	**$ 37,741**
Bloomington Township	$ -	$ 723,903	$ -	$ 723,903	$ (7,127)	$ -	$ (220,469)	$ 496,307	$ -	**$ 496,307**
Clear Creek Township	$ -	$ 91,446	$ -	$ 91,446	$ (8,925)	$ -	$ (114,276)	$ (31,755)	$ -	**$ (31,755)**
Indian Creek Township	$ -	$ 26,535	$ -	$ 26,535	$ (1,186)	$ -	$ (13,181)	$ 12,168	$ -	**$ 12,168**
Perry Township	$ -	$ 907,053	$ -	$ 907,053	$ (10,118)	$ -	$ (346,546)	$ 550,389	$ -	**$ 550,389**
Polk Township	$ -	$ 4,812	$ -	$ 4,812	$ (2,094)	$ -	$ (28,738)	$ (26,020)	$ -	**$ (26,020)**
Richland Township	$ -	$ 259,524	$ -	$ 259,524	$ (127,847)	$ -	$ (529,695)	$ (398,018)	$ -	**$ (398,018)**
Salt Creek Township	$ -	$ 24,971	$ -	$ 24,971	$ (6,748)	$ -	$ (111,029)	$ (92,806)	$ -	**$ (92,806)**
Van Buren Township	$ -	$ 220,082	$ -	$ 220,082	$ (20,229)	$ -	$ (224,536)	$ (24,683)	$ -	**$ (24,683)**
Washington Township	$ -	$ 33,925	$ -	$ 33,925	$ (940)	$ -	$ (12,820)	$ 20,165	$ -	**$ 20,165**
Monroe County Public Library	$ -	$ 2,398,650	$ -	$ 2,398,650	$ (463,787)	$ (48,302)	$ (3,406,347)	$ (1,519,786)	$ -	**$ (1,519,786)**
Monroe County Solid Waste Management District	$ -	$ -	$ -	$ -	$ (148,970)	$ (19,214)	$ -	$ (168,184)	$ -	**$ (168,184)**
Total	**$ 57,567,590**	**$ 7,195,949**	**$ 57,567,590**	**$ 122,331,129**	**$ (15,854,858)**	**$ (17,285,875)**	**$ (98,738,010)**	**$ (9,547,614)**	**$ 16,790,547**	**$ 7,242,933**

(1) - The County Services LIT & Municipal Services LIT are two distinct rates, each with a max rate of 1.2% (max combined is 2.4% - meaning total Combined LIT Projection is $115,135,180

(2) - Applies to County Services, Municipal Services, Fire/EMS, and Non-Municipal LIT; all distinct rates which are paid by all taxpayers residing in the County

(3) - At a LIT Rate of 0.05% the total LIT available per unit type is projected at $2,398,650 (rounded to nearest dollar)(three different unit types, thus a total rate of 0.15%, are shown above)

(4) - Based on Parcel-by-Parcel Analysis for every parcel in Monroe County; assumes 4% annual max levy growth and level debt/cumulative fund rates based on 2025 Certified Amounts

(5) - 2026 Certified LIT Source: https://www.in.gov/dlgf/files/2026-reports/251204-2026-Certified-Local-Income-Tax-Report.pdf

(6) - Bloomington City Projection includes PSAP; this expires in 2029 and will have to be covered within the SEA1/HEA 1210 LIT Structure

(7) - Max Fire/EMS LIT Rate is 0.4%, however, with County Services and Municipal Services maxed + 0.15% for Non-Municipal, as shown, Fire/EMS cannot exceed 0.35%; Max Total LIT = 2.9%

(8) - Based on percent of total State Comptroller Population Estimates + estimated fire service area for units shown; subject to County Council discretion

(8) - Units must certify fire and ems service areas via ordinance submission to County Council; HEA 1210 allows County Council to determine allocation percentages at its discretion

(9) - Units with "Deficits" could potentially be made whole through interlocal agreements with overlapping units (see "Interlocal Agreements" Excel Worksheet)

General Note: Unless specified otherwise, all projections rounded to nearest whole dollar

General Note: "Special Purpose" LIT Rate of 0.03% will remain until it expires (usually 20 years) or is rescinded by the County Council; SEA 1/HEA 1210 Max LIT Rate = 2.9% + 0.03% = 2.93%

General Note: Any non-referendum debt rate changes, particularly those for schools since their losses are substantial, could result in material changes to Property Tax Loss Projections

4) Bloomington Civil City-Break-Even LIT Rates (no loss)

Senate Enrolled Act 1 & House Enrolled Act 1210

Break Even Impact Projections - by Local Government Unit

July 16, 2026

2026 County-Wide LIT Certified Shares:	$	44,150,196
Divided by: LIT Certified Shares Rate:		0.9482%
Equals: 2026 Total County Adjusted Gross Income:	$	4,656,211,348
Times: 1% Annual Growth = 2029 Adjusted Gross Income Projection:	$	4,797,299,208
Times: 1.2% = Max 2029 County Services or Municipal Services LIT Projection (1):	$	57,567,590
2029 County-Wide LIT Generated Per 0.1% of Rate (2):	$	4,797,299

2026 Total Certified LIT Rate:	2.1400%
Total "Break Even" LIT Rate:	2.4512%
LIT Rate Inc/(Dec):	0.3112%

Local Government Unit	County Services Only LIT @ 0.8706% Rate	Plus: Non-Municipal LIT @ 0.05% Per Unit Type (Library, Special) (3)	Plus: Municipal Services LIT @ 1.03%	Equals: Total LIT (Excluding Fire/EMS)	Less: Operating Property Tax Levy Loss (4)	Less: Lost Debt Capacity Assuming Level Tax Rate (Property Tax Loss) (4)	Less: 2026 Total Non-PTR LIT x 1% Annual Growth = 2029 Total Non-PTR LIT Projection (5)(6)	Equals Surplus/ (Deficit)	Plus: 2029 Fire/EMS LIT @ 0.2806% (7)(8)	**Equals: 2029 Surplus/ (Deficit) (9)**
Monroe County	$ 41,764,705	$ -	$ 3,776,698	$ 45,541,403	$ (3,925,925)	$ (389,385)	$ (41,226,093)	$ -	$ -	**$ -**
Bloomington Civil City	**$ -**	**$ -**	**$ 41,997,419**	**$ 41,997,419**	**$ (1,143,428)**	**$ (2,875,934)**	**$ (43,886,319)**	**$ (5,908,262)**	**$ 5,908,262**	**$ -**
Ellettsville Civil Town	$ -	$ -	$ 3,530,376	$ 3,530,376	$ (413,824)	$ (63,552)	$ (3,043,812)	$ 9,188	$ -	**$ 9,188**
Stinesville Civil Town	$ -	$ -	$ 107,688	$ 107,688	$ (1,535)	$ -	$ (55,404)	$ 50,749	$ -	**$ 50,749**
Monroe Fire Protection District	$ -	$ -	$ -	$ -	$ (934,389)	$ -	$ (4,710,186)	$ (5,644,575)	$ 5,644,575	**$ -**
Bloomington Transportation	$ -	$ 728,121	$ -	$ 728,121	$ (9,540)	$ -	$ (718,581)	$ -	$ -	**$ -**
Monroe County Community School Corporation	$ -	$ -	$ -	$ -	$ (7,073,801)	$ (10,889,329)	$ -	$ (17,963,130)	$ -	**$ (17,963,130)**
Richland-Bean Blossom Community School Corporation	$ -	$ -	$ -	$ -	$ (1,520,270)	$ (3,000,159)	$ -	$ (4,520,429)	$ -	**$ (4,520,429)**
Bean Blossom Township	$ -	$ -	$ -	$ -	$ (33,107)	$ -	$ (72,881)	$ (105,988)	$ 105,988	**$ -**
Benton Township	$ -	$ -	$ -	$ -	$ (1,068)	$ -	$ (17,097)	$ (18,165)	$ 18,165	**$ -**
Bloomington Township	$ -	$ -	$ -	$ -	$ (7,127)	$ -	$ (220,469)	$ (227,596)	$ 227,596	**$ -**
Clear Creek Township	$ -	$ -	$ -	$ -	$ (8,925)	$ -	$ (114,276)	$ (123,201)	$ 123,201	**$ -**
Indian Creek Township	$ -	$ -	$ -	$ -	$ (1,186)	$ -	$ (13,181)	$ (14,367)	$ 14,367	**$ -**
Perry Township	$ -	$ -	$ -	$ -	$ (10,118)	$ -	$ (346,546)	$ (356,664)	$ 356,664	**$ -**
Polk Township	$ -	$ -	$ -	$ -	$ (2,094)	$ -	$ (28,738)	$ (30,832)	$ 30,832	**$ -**
Richland Township	$ -	$ -	$ -	$ -	$ (127,847)	$ -	$ (529,695)	$ (657,542)	$ 657,542	**$ -**
Salt Creek Township	$ -	$ -	$ -	$ -	$ (6,748)	$ -	$ (111,029)	$ (117,777)	$ 117,777	**$ -**
Van Buren Township	$ -	$ -	$ -	$ -	$ (20,229)	$ -	$ (224,536)	$ (244,765)	$ 244,765	**$ -**
Washington Township	$ -	$ -	$ -	$ -	$ (940)	$ -	$ (12,820)	$ (13,760)	$ 13,760	**$ -**
Monroe County Public Library	$ -	$ 1,740,196	$ -	$ 1,740,196	$ (463,787)	$ (48,302)	$ (3,406,347)	$ (2,178,240)	$ -	**$ (2,178,240)**
Monroe County Solid Waste Management District	$ -	$ -	$ -	$ -	$ (148,970)	$ (19,214)	$ -	$ (168,184)	$ -	**$ (168,184)**
Total	**$ 41,764,705**	**$ 2,468,317**	**$ 49,412,181**	**$ 93,645,203**	**$ (15,854,858)**	**$ (17,285,875)**	**$ (98,738,010)**	**$ (38,233,540)**	**$ 13,463,494**	**$ (24,770,045)**

(1) - The County Services LIT & Municipal Services LIT are two distinct rates, each with a max rate of 1.2% (max combined is 2.4% - meaning total Combined LIT Projection is $115,135,180

(2) - Applies to County Services, Municipal Services, Fire/EMS, and Non-Municipal LIT; all distinct rates which are paid by all taxpayers residing in the County

(3) - At a LIT Rate of 0.05% the total LIT available per unit type is projected at $1,740,196 (rounded to nearest dollar)(three different unit types, thus a total rate of 0.15%, are shown above)

(4) - Based on Parcel-by-Parcel Analysis for every parcel in Monroe County; assumes 4% annual max levy growth and level debt/cumulative fund rates based on 2025 Certified Amounts

(5) - 2026 Certified LIT Source: https://www.in.gov/dlgf/files/2026-reports/251204-2026-Certified-Local-Income-Tax-Report.pdf

(6) - Bloomington City Projection includes PSAP; this expires in 2029 and will have to be covered within the SEA1/HEA 1210 LIT Structure

(7) - Max Fire/EMS LIT Rate is 0.4%, however, with County Services and Municipal Services maxed + 0.15% for Non-Municipal, as shown, Fire/EMS cannot exceed 0.35%; Max Total LIT = 2.9%

(8) - Based on percent of total State Comptroller Population Estimates + estimated fire service area for units shown; subject to County Council discretion

(8) - Units must certify fire and ems service areas via ordinance submission to County Council; HEA 1210 allows County Council to determine allocation percentages at its discretion

(9) - Units with "Deficits" could potentially be made whole through interlocal agreements with overlapping units (see "Interlocal Agreements" Excel Worksheet)

General Note: Unless specified otherwise, all projections rounded to nearest whole dollar

General Note: "Special Purpose" LIT Rate of 0.03% will remain until it expires (usually 20 years) or is rescinded by the County Council; SEA 1/HEA 1210 Max LIT Rate = 2.9% + 0.03% = 2.93%

General Note: Schools do not receive any direct LIT under SEA 1/HEA 1210; only way to receive LIT is interlocal agreements with County or other Overlapping Units

General Note: Any non-referendum debt rate changes, particularly those for schools since their losses are substantial, could result in material changes to Property Tax Loss Projections

General Note: The "Break Even" LIT Rate only applies to the County, Municipalities, and Townships; the other Local Government Units cannot be directly made whole (as shown).

5) Bloomington Civil City-Homeowner Impact based on Break-Even LIT Rates

Senate Enrolled Act 1 & House Enrolled Act 1210

Primary Homestead Impact Projections - by Tax District

July 16, 2026

Tax District	District #	2029 Projection: Mean Net Property Tax Due - SEA 1 (1)	Less: 2029 Projection: Mean Net Property Tax Due - Old System (1)	SEA 1 Mean Property Tax Bill Inc/(Dec)	2029 Projection - Mean Household Income (2)	Times: 2029 Approximate Break Even LIT Rate of 2.4512% = Total LIT Due Under SEA 1/HEA 1210	Less: Total LIT Due Assuming 2026 Total LIT Rate of 2.14% (3)	Equals: Mean LIT Inc/(Dec) Projection	**Mean Combined Property Tax and Local Income Tax Impact Projection**
Bean Blossom Township	1	$ 2,366.12	$ (2,993.36)	$ (627.24)	$ 105,063	$ 2,575.30	$ (2,248.35)	$ 326.96	**$ (300.28)**
Stinesville Town	2	$ 758.12	$ (782.87)	$ (24.74)	$ 76,581	$ 1,877.15	$ (1,638.83)	$ 238.32	**$ 213.58**
Benton Township	3	$ 2,957.32	$ (3,726.40)	$ (769.08)	$ 117,294	$ 2,875.11	$ (2,510.09)	$ 365.02	**$ (404.06)**
Bloomington Township	4	$ 2,844.57	$ (3,564.78)	$ (720.20)	$ 77,728	$ 1,905.27	$ (1,663.38)	$ 241.89	**$ (478.31)**
Bloomington City Bloomington Twp	5	$ 3,207.22	$ (3,845.01)	$ (637.79)	$ 85,258	$ 2,089.84	$ (1,824.52)	$ 265.32	**$ (372.47)**
Clear Creek Township	6	$ 2,675.64	$ (3,351.67)	$ (676.03)	$ 106,149	$ 2,601.92	$ (2,271.59)	$ 330.34	**$ (345.70)**
Indian Creek Township	7	$ 2,673.84	$ (3,294.23)	$ (620.38)	$ 85,944	$ 2,106.66	$ (1,839.20)	$ 267.46	**$ (352.92)**
Perry Township	8	$ 2,830.68	$ (3,592.73)	$ (762.05)	$ 99,908	$ 2,448.94	$ (2,138.03)	$ 310.91	**$ (451.14)**
Bloomington City Perry Township	9	$ 3,995.79	$ (4,767.17)	$ (771.39)	$ 85,258	$ 2,089.84	$ (1,824.52)	$ 265.32	**$ (506.06)**
Polk Township	10	$ 1,703.85	$ (2,032.61)	$ (328.76)	$ 78,730	$ 1,929.83	$ (1,684.82)	$ 245.01	**$ (83.75)**
Richland Township	11	$ 2,547.26	$ (3,230.09)	$ (682.84)	$ 120,309	$ 2,949.01	$ (2,574.61)	$ 374.40	**$ (308.44)**
Bloomington City Richland Township	12	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
Elletsville Town	13	$ 3,401.69	$ (4,411.26)	$ (1,009.57)	$ 109,975	$ 2,695.71	$ (2,353.47)	$ 342.24	**$ (667.33)**
Salt Creek Township	14	$ 3,270.17	$ (4,274.13)	$ (1,003.95)	$ 122,226	$ 2,996.00	$ (2,615.64)	$ 380.37	**$ (623.59)**
Van Buren Township	15	$ 2,230.61	$ (2,751.19)	$ (520.57)	$ 88,744	$ 2,175.29	$ (1,899.12)	$ 276.17	**$ (244.40)**
Bloomington City Van Buren Township	16	$ 1,870.25	$ (2,252.83)	$ (382.58)	$ 85,258	$ 2,089.84	$ (1,824.52)	$ 265.32	**$ (117.25)**
Washington Township	17	$ 2,702.37	$ (3,312.78)	$ (610.41)	$ 104,410	$ 2,559.30	$ (2,234.37)	$ 324.92	**$ (285.48)**
Ellettsville-Bean Blossom	18	$ 4,029.62	$ (5,058.83)	$ (1,029.21)	$ 109,975	$ 2,695.71	$ (2,353.47)	$ 342.24	**$ (686.97)**
Average (excludes $0 values)		**$ 2,709.71**	**$ (3,367.17)**	**$ (657.46)**	**$ 97,577**	**$ 2,391.81**	**$ (2,088.15)**	**$ 303.66**	**$ (353.80)**
								Average If Increase	$ 213.58
								Average If Decrease	$ (389.26)

(1) - For Primary Homesteads only (has gross assessed value subject to 1% property tax cap) - $0 indicates no primary homesteads in District

(1) - Based on Parcel-by-Parcel Analysis for every Monroe County Parcel; assumes 4% max levy growth annually and level debt & cumulative fund rates

(2) - Based on 2024: ACS 5-Year Estimates Subject Tables x 1% Annual Growth (rounded to nearest whole dollar)

(2) - Townships URL: https://data.census.gov/table/ACSST5Y2024.S1902?g=050XX00US18105$0600000

(2) - Cities/Towns URL: https://data.census.gov/table/ACSST5Y2024.S1901?g=040XX00US18$1600000

(3) - Source: https://www.in.gov/sba/files/2026-Certification-Calculations-November-Release.pdf

General Note: - The "Break Even" LIT Rate of 2.4512% is 0.3112% higher than the current LIT Rate of 2.1400%