

City of Bloomington, Indiana Common Council

Special Session Agenda

Wednesday, October 26, 2026, at 6:30 p.m.
McCloskey Room (Room 135), 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. Resolutions

- A. Resolution 2026-23 – Resolution Proposing an Ordinance Modifying Local Income Tax Rate and Allocations in Monroe County and Casting Votes In Favor of the Ordinance (Re: Increasing the Public Safety Answering Point (PSAP) Rate, the Total Public Safety Local Income Tax Rate, and Total Expenditure Tax Rate Without Changing Other Allocations)**

**Consideration of this item will include a public hearing where the Common Council will receive public comment and input prior to taking official action on the resolution.

4. Adjournment

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

- Community Action Television Services (CATS): <https://catstv.net/>
- City's YouTube Channel: <https://www.youtube.com/@citybloomington>

[Materials for this meeting](#)² are available on Council's website.

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.

¹<https://bloomington.zoom.us/j/85301768167?pwd=bGXjj9ExM14psTZl47pQl5EY8zpXZg.1> Meeting ID: 853 0176 8167 Passcode: 003728

² <https://bloomington.in.gov/council/meetings/2026>



Council Staff Memorandum

To: Common Council
CC: Controller Geoff McKim, Corporation Counsel Margie Rice
From: Larry Allen, Attorney
Date: October 23, 2026
Subject: Resolution 2026-23: Increases PS-LIT Rate and Modifying Allocation for the Public Safety Answering Point (PSAP)

Executive Summary:

Upon the recommendation of the Public Safety Local Income tax (PS LIT) Committee of the Monroe County Local Income Tax Council, Resolution 2026-23 would increase the PS LIT from a total of 0.25% to 0.287%. The current PS LIT rate is divided between the Public Safety Answering Point (PSAP) (0.0631%) and General Public Safety (0.1869%). This change would increase the PSAP rate from 0.0631% to 0.1%. The increased PS LIT rate would help cover a gap in the City's portion of the PSAP rate for the Monroe County Central Emergency Dispatch Center. The PS LIT Committee voted unanimously to recommend the increased rate.

Background and Recommendation:

In 2015, the General Assembly codified Indiana Code Article 6-3.6, updating the local income tax system and abolishing the prior County Option Income Tax. This included the creation of a Public Safety Local Income Tax (PS LIT), which was adopted by Monroe County to be shared among all taxing units in the County in 2016. The rate for the PS LIT was set at 0.25%. That rate was divided between funding for the Public Safety Answering Point, which is the joint dispatch center, and general Public Safety. Since 2016, the Monroe County Income Tax Council, which includes Monroe County, the City of Bloomington, Ellettsville, and Stinesville has recommended and adopted various allocations of the PS LIT rate.

The PS LIT rate fits within the overall Local Income Tax rate for the County. The currently approved rates are as follows:

Local Income Tax Type		Existing Rate
Property Tax Relief Rate (Indiana Code 6-3.6-5)		0.0518%
Total Expenditure Rate (Indiana Code 6-3.6-6)		1.1982%
<i>Components of Total Expenditure Rate</i>	Public Safety	0.1869%
	Public Safety Answering Point	0.0631%
	Economic Development	0.69%
	Certified Shares	0.9482%
	Correctional Facilities	0.17%
Special Purpose Rate (Juvenile Local Income Tax) (Indiana Code 6-3.6-5)		0.03%*
Total:		2.14%

*Increased to 0.095% in 2027 per Monroe County Council Ord. 2026-26

On August 21, 2026, the PS LIT Committee met and received information about the current dispatch budget and financial forecasts for coming years. The key challenges presented included the change to the current Local Income Tax system brought about by S.E.A. 1 from 2025. When implemented, S.E.A. 1 would phase out existing local LIT rates. It also sets caps on the maximum rate a County can impose for general purpose income tax rates going forward, which threatens to leave many, if not all, units of government a significant shortfall in funding. Additionally, Controller Geoff McKim presented information that the joint dispatch budget exceeds the PSAP-LIT revenue captured to fund it.¹ In 2026, it was projected that there would be \$1,569,132.00 funding gap that would need to be covered by reserves.

As a result, the PS LIT Committee voted unanimously to recommend increasing the PSAP rate to help cover the gap in funding and ensure that the joint dispatch financing is prepared to face the changes coming from S.E.A. 1. The proposed rates would be as follows:

¹ A portion of the dispatch budget also comes through E911 Funds, which are provided by the State of Indiana from 911 fees. In 2026 \$699,168 of the dispatch funds were from E911 and \$2,938,069 from PSAP-LIT.

Allocation Rate Category	Existing Rate	Proposed Rate
Public Safety Rate (IC 6-3.6-6)	0.2500%	0.2869%
Local Income Tax Type	Existing Rate	Proposed Rate
Public Safety Answering Point Rate	0.0631%	0.1000%
General Public Safety	0.1869%	0.1869%

The overall local income tax rate including the proposed changes will increase to 2.2419% from the 2026 rate of 2.14%.²

Changes to the rates of the Local Income Tax, including the PS LIT and PSAP are accomplished through an ordinance from the Monroe County Local Income Tax Council. In accordance with Ind. Code § 6-3.6-3-9, a member of the local income tax council, such as Bloomington, may cast its votes in favor an ordinance through a resolution. For that reason, Resolution 2026-23 contains a proposed ordinance for the LIT Council and, if approved, would cast all of Bloomington's votes in favor of modification of the PSAP and overall LIT rate for Monroe County. Additionally, we considering adopted of such a resolution, the City is required by Ind. Code § 6-3.6-3-7 to advertise for and hold a public hearing on the issue. Notice for the public hearing to be held during the Special Session on October 26, 2026, starting at 6:30 p.m., along with the full text of Resolution 2026-23 and the proposed LIT Council ordinance, was advertised in the Herald-Times in accordance with Ind. Code 5-3-1.

² The overall increased LIT rate of 2.2419% includes an additional 0.095% increase that was adopted for 2027 by Monroe County Council Ord. 2026-26.

RESOLUTION 2026-23

RESOLUTION PROPOSING AN ORDINANCE MODIFYING LOCAL
INCOME TAX RATE AND ALLOCATIONS IN MONROE COUNTY AND
CASTING VOTES IN FAVOR OF THE ORDINANCE

Re: Increasing the Public Safety Answering Point (PSAP) Rate, the Total Public Safety
Local Income Tax Rate, and Total Expenditure Tax Rate Without Changing Other
Allocations

- WHEREAS, the Monroe County (“County”) Local Income Tax Council previously imposed a County Option Income Tax in the County (under Indiana Code 6-3.5) which, pursuant to Indiana Code 6-3.6, was transformed into a Local Income Tax; and
- WHEREAS, currently, Indiana Code 6-3.6 permits Local Income Taxes to be imposed for various specified purposes, including one for public safety ("Public Safety Income Tax") and, pursuant to Indiana Code § 6-3.6-6-8, a portion of the Public Safety Income Tax may be used to fund a public safety answering point (“PSAP”) and the remainder may be used for other public safety (General Public Safety) purposes as defined in Indiana Code § 6-3.6-2-14; and
- WHEREAS, since the adoption of the Public Safety Income Tax, the rate has been adjusted several times, and most recently the Monroe County Local Income Tax Council adopted an ordinance that set the public safety local income tax rate at 0.25% with 0.1869% distributed for General Public Safety and 0.0631% for PSAP.
- WHEREAS, the current allocations made as adopted by the Monroe County Local Income Tax Council are depicted in the following table and, pursuant to Indiana Code § 6-3.6-6-4, continue in effect until rescinded or modified:

Local Income Tax Type		Existing Rate	
Property Tax Relief Rate (Indiana Code 6-3.6-5)		0.0518%	
Total Expenditure Rate (Indiana Code 6-3.6-6)		1.1982%	
<i>Components of Total Expenditure Rate</i>	Public Safety		0.1869%
	Public Safety Answering Point		0.0631%
	Economic Development		0.69%
	Certified Shares		0.9482%
	Correctional Facilities		0.17%
Special Purpose Rate (Juvenile Local Income Tax) (Indiana Code 6-3.6-5)		0.03%*	
Total:		2.14%	

*Increased to 0.095% in 2027 per Monroe County Council Ord. 2026-26

- WHEREAS, representatives from the members of the County Local Income Tax Council convened as the Public Safety Local Income Tax (PS LIT) Committee (of the County Local Income Tax Council) to review PS LIT expenditures and estimated revenues, review applications for funding by Qualifying Service Providers under the above statutory provision, and consider recommendations from the Policy Board regarding the 2027 Budget for Unified Central Dispatch (which is primarily funded by the local PSAP); and
- WHEREAS, at a meeting on August 21, 2026, representatives from the members of the County Local Income Tax Council convened as the Public Safety Local Income Tax (PS LIT) Committee (of the County Local Income Tax Council) made the following recommendation to the County Local Income Tax Council regarding PS LIT rates and revenues in 2027: increase the PS LIT rate from 0.25% to 0.2869% and allocate the rate to increase the PSAP rate from 0.0631% to 0.1000%.

WHEREAS, the Bloomington Common Council is a member of the County Local Income Tax Council, was represented on the PS LIT Committee, and is adopting this resolution in order to propose to the other members of the County Local Income Tax Council the following ordinance that reflects the recommendations of the PS LIT Committee and, in so doing, also to cast all of its proportion of votes in favor of this legislation; and

WHEREAS, pursuant to Indiana Code § 6-3.6-3-7, before a member of the Monroe County Local Income Tax Council may propose an ordinance or vote on a proposed ordinance, the member must hold a public hearing on the proposed ordinance and: 1) provide notice to the public with the time and place where the public meeting will be held in accordance with Indiana Code 5-3-1 and include the proposed ordinance or resolution to propose an ordinance in that notice; and 2) provide a copy of that notice to all the taxing units in the county at least ten days in advance of the hearing; and

WHEREAS, the Bloomington Common Council has provided notice in accordance with Indiana Code 5-3-1 and Indiana Code § 6-3.6-3-7.

NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF BLOOMINGTON, MONROE COUNTY, INDIANA, THAT:

SECTION 1. A need now exists in Monroe County, Indiana, to modify the allocation of the previously imposed expenditure rate under Indiana Code 6-3.6-6. As a member of the Monroe County Local Income Tax Council, the Common Council of the City of Bloomington is adopting this resolution in order to propose the ordinance below to the other members of the Monroe County Local Income Tax Council.

ORDINANCE OF THE MONROE COUNTY LOCAL INCOME TAX COUNCIL MODIFYING LOCAL INCOME TAX RATES IN MONROE COUNTY

- **Re: Increasing the Public Safety Local Income Tax and Public Safety Answering Point (PSAP) Tax Rates without changing Other Allocations**

BE IT ORDAINED BY THE LOCAL INCOME TAX COUNCIL OF MONROE COUNTY, INDIANA, THAT:

1. A need now exists to modify the allocation of the portion of the Local Income Tax used for public safety purposes ("Public Safety Income Tax"). At present, the Public Safety Income Tax (0.25%) is divided between the Public Safety Answering Point (0.0631%) and General Public Safety (0.1869%).
2. In order to support public safety for all county residents, the Monroe County Local Income Tax Council hereby increases and reallocates the Public Safety Income Tax as follows: The Public Safety Answering Point Rate, which is directed to the public safety answering point, shall be increased from 0.0631% to 0.1000% and the General Public Safety Rate, which shall be used for other public safety purposes under Indiana Code § 6-3.6-6-8, shall remain 0.1869%. The total Public Safety Income Tax shall increase from 0.25% to 0.287%. The overall tax rate including the proposed changes will increase to a rate of 2.2419%.
3. For the avoidance of doubt, no change to the other existing tax rates is intended or authorized by this Ordinance.
4. As a result of the actions in this Ordinance, the Public Safety Income Tax will be divided as follows, beginning on January 1, 2027:

Allocation Rate Category	Existing Rate	Proposed Rate
Public Safety Rate (IC 6-3.6-6)	0.2500%	0.2869%
Local Income Tax Type	Existing Rate	Proposed Rate
Public Safety Answering Point Rate	0.0631%	0.1000%
General Public Safety	0.1869%	0.1869%

Further, pursuant to Indiana Code § 6-3.6-6-8, the revenue associated with these rates shall be directed in the following manner. First, these revenues will be directed to the PSAP. Second, any amounts specified by resolution of the Monroe County Local Income Tax Council under Indiana Code § 6-3.6-6-8(c) shall be directed to Qualifying Service Providers. Third, the remainder of these revenues shall be directed via the certified distribution to taxing units who are members of the Monroe County Local Income Tax Council as set forth under Indiana Code § 6-3.6-6-8(b).

5. For the avoidance of doubt, no change is intended or authorized by this Ordinance to: 1) the tax rate under Indiana Code § 6-3.6-6-10 (Certified Shares)(which is currently nine thousand four hundred eighty-two ten-thousandths percent (0.9482%); 2) the economic development tax rate (EDIT)(which is currently sixty-nine hundredths percent (0.69%); 3) the property tax rate under Indiana Code § 6-3.6-5 (Property Tax Relief Rate) (which is currently five hundred eighteen ten thousandths percent (0.0518%); 4) the Juvenile Services LIT Special Tax (which effective January 1, 2027 will be nine-five five hundredths percent (0.095%)) or 5) the Correctional Facilities tax rate (which is currently seventeen hundredths of a percent (0.17%).

6. This ordinance shall take effect upon passage and in accordance with Indiana Code 6-3.6-3.

7. The Monroe County Auditor shall, pursuant to Indiana Code § 6-3.6-3-5, record all votes taken on this ordinance and not more than ten (10) days after the vote, send a certified copy of the results to the commissioners of the department of state revenue and department of local government finance in an electronic format approved by the commissioner of the department of local government finance.

8. Any provision herein contained which is found by a court of competent jurisdiction to be unlawful or which by operation shall be inapplicable, shall be deemed omitted but the rest and remainder of this legislation, to the extent feasible, shall remain in full force and effect.

SECTION 2. BE IT FURTHER RESOLVED that by adopting this resolution, the City of Bloomington Common Council is casting all of its votes as a member of the Monroe County Local Income Tax Council in favor of the proposed ordinance.

SECTION 3. BE IT FURTHER RESOLVED that a public hearing will be held on this resolution and the proposed local income tax modifications and ordinance at a Special Session of the Common Council on Monday, October 26, 2026, at 6:30 p.m. in the McCloskey Room (Room 135) of City Hall, 401 N. Morton Street, Bloomington, IN 47404. Proper notice of the public hearing was provided in accordance with IC 5-3-1 and IC 6-3.6-3-7.

SECTION 4. This resolution shall be in full force and effect from and after its passage by the Common Council of the City of Bloomington and approval of the Mayor.

Passed

Passed by the Common Council of the City of Bloomington, Monroe County, Indiana, upon the day of October, 2026.

Name		Signature
Isak Nti Asare	Aye ☐ Nay ☐ Abstain ☐	
Courtney Daily	Aye ☐ Nay ☐ Abstain ☐	
Matt Flaherty	Aye ☐ Nay ☐ Abstain ☐	

Bloomington Common Council-Public Safety Local Income Tax Committee Memorandum
Allison Conference Room #225, City Hall, 401 N. Morton Street, Bloomington, Indiana
Friday, August 21, 2026, 8:00am

NOTE: Formal minutes are not produced for committee meetings; however the following summarizes actions taken at the following meeting of the Public Safety Local Income Tax Committee.

Meeting called to order: 8:02am

Chair: Isabel Piedmont-Smith

Committee members present: Kate Wiltz, Scott Oldham, Dave Rollo, Isabel Piedmont-Smith

Committee members present via Zoom: Richard Carter, Andy Ruff, Courtney Daily (arrived 8:03am, left at 8:25am, returned at 8:39am)

Committee members absent: David Henry

Staff present: Deputy Clerk Colleen Williamson, Corporation Counsel Margie Rice, Council Attorney Larry Allen, Controller Geoff McKim, Police Chief Michael Diekhoff

Topics Discussed:

1. Roll Call and Introductions
 - a. Election of Chair

MOTION: Wiltz moved and Rollo seconded to nominate Piedmont-Smith as chair.

ACTION: The motion received a roll call vote of Ayes: 5 Nays: 0 Abstain: 0 (Carter is a non-voting member and Daily not yet online)

2. Overview of Local Income Tax Rates, Revenues, and Distributions (City Controller Geoff McKim or his designee)
3. Report on Unified Central Dispatch Expenditures
4. Discussion of Recommendations to the Monroe County Local Income Tax Council*
 - a. PSAP Rate for 2027
 - i. Considerations of budget request put forward by Central Dispatch Policy Board
 - ii. Consideration of cash reserves for PSAP
 - b. Distributions to Qualified Providers/Townships for 2027
 - i. No Applications Were Filed for 2027 Public Safety Local Income Tax Revenues
 - c. PS LIT Tax Rate for 2027 (Note: Under Ind. Code 6-3.6-6-8, remaining revenues are distributed via public safety local income tax certified shares to the four member-jurisdictions that make up the Monroe County Local Income Tax Council)
5. Schedule
6. Other Business*
7. Adjournment

MOTION: Piedmont-Smith moved and Rollo seconded to recommend to the Monroe County Local Income Tax Council to increase the PS-LIT rate to 0.2869% and within that, the PSAP rate to 0.1%.

ACTION: The motion received a roll call vote of Ayes: 6 Nays: 0 Abstain: 0.

MOTION: Wiltz moved and Rollo seconded to authorize Piedmont-Smith as chair to approve the minutes.

ACTION: The motion received a roll call vote of Ayes: 6 Nays: 0 Abstain: 0.

Meeting ended: 9:18am

Memorandum prepared by:
Colleen Williamson, Deputy Clerk
City of Bloomington

Bloomington City Council Public Safety Local Income Tax 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/boards/public-safety-local-income-tax>

AGENDA

PUBLIC SAFETY LOCAL INCOME TAX COMMITTEE OF THE MONROE COUNTY LOCAL INCOME TAX COUNCIL

Friday, August 21, 2026, at 8:00 a.m.
Bloomington City Hall
Allison Conference Room (Room 225)
401 N. Morton Street, Bloomington, IN 47404

The meeting may also be accessed remotely [via Zoom](#)¹

- 1. Roll Call and Introductions**
- 2. Election of Chair**
- 3. Overview of Local Income Tax Rates, Revenues, and Distributions (City Controller Geoff McKim or his designee)**
- 4. Report on Unified Central Dispatch Expenditures**
- 5. Discussion of Recommendations to the Monroe County Local Income Tax Council***
 - a. PSAP Rate for 2027
 - i. Considerations of budget request put forward by Central Dispatch Policy Board
 - ii. Consideration of cash reserves for PSAP
 - b. Distributions to Qualified Providers/Townships for 2027
 - i. No Applications Were Filed for 2027 Public Safety Local Income Tax Revenues
 - c. PS LIT Tax Rate for 2027 (Note: Under Ind. Code 6-3.6-6-8, remaining revenues are distributed via public safety local income tax certified shares to the four member-jurisdictions that make up the Monroe County Local Income Tax Council)
- 6. Schedule**
- 7. Other Business***
- 8. Adjournment**

** Unless the Committee decides otherwise, public comment on the asterisked items will be allowed and limited to no more than 3 minutes per speaker.*

¹<https://bloomington.zoom.us/j/82390350777?pwd=N6KMPmaxl7W3P4nsnKcbTVYBsVkqaw.1> Meeting ID: 823 9035 0777 Passcode: 352642

Pursuant to applicable law and policy, and in compliance with Indiana Code 5-14-9-6, the following details are provided regarding the officers serving on this committee:

Board Member	Appointed By	Appointment Date	Term
Courtney Daily	Council President	1/8/2026	1/8/2026 - 1/7/2027
Isabel Piedmont-Smith	Council President	1/8/2026	1/8/2026 - 1/7/2027
Dave Rollo	Council President	1/8/2026	1/8/2026 - 1/7/2027
Andy Ruff	Council President	1/8/2026	1/8/2026 - 1/7/2027
Scott Oldham	Ellettsville	1/14/2026	1/14/2026 - 1/13/2027
David Henry	Monroe County Council	1/28/2026	1/28/2026 - 1/27/2027
Katie Wiltz	Monroe County Council	1/28/2026	1/28/2026 - 1/27/2027
Richard Carter	Stinesville	1/1/2026	1/1/2026 - 12/31/2026

Meetings can be watched on the following websites:

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

[Materials for this meeting](#)⁴ are available on the committee's website.

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/boards/public-safety-local-income-tax/meetings>

STATE OF INDIANA
INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

2026 Supplemental Local Income Tax Distributions
Calculations based on SBA Certified Totals on May 1, 2026

County 53 Monroe

Expenditure Rate - Certified Shares Revenue	4,452,721	Expenditure Rate - Public Safety Revenue	1,173,993	Expenditure Rate - Economic Development Revenue	3,240,221
		PSAP Distribution	296,316		
IC 6-3.6-6-3(a)(2) Distributio	0	Public Safety Distribution	877,677		
Certified Shares Distribution	4,452,721				

<u>Unit</u>	<u>Expenditure Rate - Certified Shares</u>		<u>Total Expenditure Rate - Certified Shares Distribution</u>	<u>Public Safety Distribution</u>	<u>Economic Development Distribution</u>
	<u>IC 6-3.6-6-3(a)(2) Distribution</u>	<u>Certified Shares Distribution</u>			
MONROE COUNTY	0	1,735,313	1,735,313	399,282	1,245,179
BEAN BLOSSOM TOWNSHIP	0	6,788	6,788	0	0
BENTON TOWNSHIP	0	2,811	2,811	0	0
BLOOMINGTON TOWNSHIP	0	22,450	22,450	0	0
CLEAR CREEK TOWNSHIP	0	11,037	11,037	0	0
INDIAN CREEK TOWNSHIP	0	1,291	1,291	0	0
PERRY TOWNSHIP	0	33,455	33,455	0	0
POLK TOWNSHIP	0	2,774	2,774	0	0
RICHLAND TOWNSHIP	0	49,609	49,609	0	0
SALT CREEK TOWNSHIP	0	10,720	10,720	0	0
VAN BUREN TOWNSHIP	0	23,008	23,008	0	0
WASHINGTON TOWNSHIP	0	3,052	3,052	0	0
BLOOMINGTON CIVIL CITY	0	1,642,296	1,642,296	454,432	1,835,997

In addition to the above distributions, below is the certified revenue to be generated by local income tax rates imposed within the county for the following purposes:

Property Tax Relief	243,251	Special Purpose	399,158
Jail LIT	46,960		
		Total EMS Revenue	0

STATE OF INDIANA
INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

2026 Supplemental Local Income Tax Distributions
Calculations based on SBA Certified Totals on May 1, 2026

County 53 Monroe

Expenditure Rate - Certified Shares Revenue	4,452,721	Expenditure Rate - Public Safety Revenue	1,173,993	Expenditure Rate - Economic Development Revenue	3,240,221
		PSAP Distribution	296,316		
IC 6-3.6-6-3(a)(2) Distributio	0	Public Safety Distribution	877,677		
Certified Shares Distribution	4,452,721				

<u>Unit</u>	<u>IC 6-3.6-6-3(a)(2) Distribution</u>	<u>Certified Shares Distribution</u>	<u>Total Expenditure Rate - Certified Shares Distribution</u>	<u>Public Safety Distribution</u>	<u>Economic Development Distribution</u>
ELLETTSVILLE CIVIL TOWN	0	94,257	94,257	23,813	154,337
STINESVILLE CIVIL TOWN	0	584	584	150	4,708
RICHLAND-BEAN BLOSSOM COMM SCHOOL CORP	0	0	0	0	0
MONROE COUNTY COMMUNITY SCHOOL CORP	0	0	0	0	0
MONROE COUNTY PUBLIC LIBRARY	0	313,450	313,450	0	0
BLOOMINGTON TRANSPORTATION	0	69,366	69,366	0	0
MONROE FIRE PROTECTION DISTRICT	0	430,460	430,460	0	0
MONROE COUNTY SOLID WASTE MGMT DIST	0	0	0	0	0
TOTAL:	0	4,452,721	4,452,721	877,677	3,240,221

In addition to the above distributions, below is the certified revenue to be generated by local income tax rates imposed within the county for the following purposes:

Property Tax Relief	243,251	Special Purpose	399,158
Jail LIT	46,960		
		Total EMS Revenue	0

2026 Combined Dispatch Budget				*Approved by DPB on June 26, 2025		
Major Category	Account Numbe	Minor Category	2024 Actual Spend City	2024 Actual Spend County	2024 Actual Spend Combine	COB Proposed 2026
Personnel Services	51120	Salaries Temporary	\$1,424,818.36		\$1,424,818.36	\$2,953,850.34
	51110	Salaries and Wages - Regular				
	51130	Salaries and Wages- Overtime				
	51210	FICA				
	51220	PERF				
	51230	Health and Life Insurance				
	51320	Other Personal Services - DC Match				
Total: Personnel Services			\$2,137,557.78		\$2,137,557.78	\$4,502,146.64
Supplies						
	52110	Office Supplies	\$1,690.48		\$1,690.48	\$2,300.00
	52210	Institutional Supplies	\$4,651.41		\$4,651.41	\$3,400.00
	52310	Building Materials and Supplies	\$0.00		\$0.00	\$2,700.00
	52340	Other Repairs and Maintenance	\$1,206.58		\$1,206.58	\$1,600.00
	52420	Other Supplies	\$11,876.47		\$11,876.47	\$30,000.00
Total: Supplies			\$19,424.94			\$19,424.94
Other Services and Charges						
	53140	Exterminator Services	\$845.00	\$494,909.23	\$845.00	800
	53150	Communications Contract (E911)	\$0.00		\$494,909.23	\$595,294.33
	53160	Instruction (E911)	\$0.00		\$15,393.63	27,000.00
	53210	Telephone	\$5,706.53		\$5,706.53	7,400.00
	53410	Liability insurance	\$12,754.55		\$12,754.55	18,000.00
	53510	Electrical Services	\$36,183.26		\$36,183.26	64,000.00
	53530	Water and Sewer	\$742.40		\$742.40	\$1,200.00
	53610	Building Repairs	\$25,878.31		\$25,878.31	\$20,000.00
	53630	Machinery and Equipment Repairs	\$16,947.84		\$16,947.84	\$15,000.00
	53650	Other Repairs	\$2,500.00		\$2,500.00	\$15,000.00
	53990	Other Services and Charges	\$14,146.91		\$14,146.91	\$20,350.00
Total: Other Services and Charges			\$115,704.80	\$510,302.86	\$626,007.66	\$784,044.33
Capital Outlays						
	54510	Other Capital Outlays	\$107,986.44		\$107,986.44	\$50,000.00
Total: Capital Outlays			\$107,986.44		\$107,986.44	\$50,000.00
Grand Total			\$2,380,673.96	\$510,302.86	\$2,890,976.82	\$5,376,190.97

2026 PSAP BUDGET						
					*Approved by DPB on June 26, 2025	
Major Category	Account Number	Minor Category	2024 Actual Spend City	2024 Actual Spend County	2024 Actual Spend Combine	COB Proposed 2026
Personnel Services	51120	Salaries Temporary				
	51110	Salaries and Wages - Regular	\$1,424,818.36		\$1,424,818.36	\$2,953,850.34
	51130	Salaries and Wages- Overtime	\$206,955.28		\$206,955.28	\$225,000.00
	51210	FICA	\$119,618.50		\$119,618.50	\$225,969.55
	51220	PERF	\$231,251.64		\$231,251.64	\$419,446.75
	51230	Health and Life Insurance	\$148,434.00		\$148,434.00	\$642,330.00
	51320	Other Personal Services - DC Match	\$6,480.00		\$6,480.00	\$35,550.00
Total: Personnel Services			\$2,137,557.78		\$2,137,557.78	\$4,502,146.64
Supplies						
	52110	Office Supplies	\$1,690.48		\$1,690.48	\$2,300.00
	52210	Institutional Supplies	\$4,651.41		\$4,651.41	\$3,400.00
	52310	Building Materials and Supplies	\$0.00		\$0.00	\$2,700.00
	52340	Other Repairs and Maintenance	\$1,206.58		\$1,206.58	\$1,600.00
	52420	Other Supplies	\$11,876.47		\$11,876.47	\$30,000.00
Total: Supplies			\$19,424.94		\$19,424.94	\$40,000.00
Other Services and Charges						
	53140	Exterminator Services	\$845.00		\$845.00	800
	53210	Telephone	\$5,706.53		\$5,706.53	7,400.00
	53410	Liability Insurance	\$12,754.55		\$12,754.55	18,000.00
	53510	Electrical Services	\$36,183.26		\$36,183.26	64,000.00
	53530	Water and Sewer	\$742.40		\$742.40	\$1,200.00
	53610	Building Repairs	\$25,878.31		\$25,878.31	\$20,000.00
	53630	Machinery and Equipment Repairs	\$16,947.84		\$16,947.84	\$15,000.00
	53650	Other Repairs	\$2,500.00		\$2,500.00	\$15,000.00
	53990	Other Services and Charges	\$14,146.91		\$14,146.91	\$20,350.00
Total: Other Services and Charges			\$115,704.80	\$0.00	\$115,704.80	\$161,750.00
Capital Outlays						
	54510	Other Capital Outlays	\$107,986.44		\$107,986.44	\$50,000.00
Total: Capital Outlays			\$107,986.44		\$107,986.44	\$50,000.00
Grand Total			\$2,380,673.96	\$0.00	\$2,380,673.96	\$4,753,896.64

2026 E911

Major Category	Account Number	Minor Category	2024 Actual Spend County	COB Proposed
Other Services and Charges				
	53150	Communications Contract (E911)	\$495,622.72	\$595,294.33
	53160	Instruction (E911)	\$16,139.63	\$27,000.00
Total: Other Services and Charges			\$511,762.35	\$622,294.33

PS LIT

Working Numbers for June 10, 2026
Meeting of PS LIT Committee

Working Numbers for June 10, 2026
Meeting of PS LIT Committee

Total PS LIT Revenue (excluding supplemental distributions)		2026			2027 - Status Quo			2027 - Fund the Budget		
		Revenue	Tax Rate	% of revenue	Revenue	Tax Rate	% of revenue	Revenue	Tax Rate	% of revenue
	Public Safety Revenue	11,640,528	0.250%	100%	11,640,528	0.250%	100%	13,358,670	0.287%	100%
					^ Using 2026			^ Using 2026		
PSAP	1) PSAP Revenue (Percent of Tax Rate allocated to Dispatch)	2,938,069	0.0631%	25.240%	2,938,069	0.0631%	25.240%	4,656,211	0.1000%	34.843%
PSAP Unappropriated										
General Purpose Public Safety	2) Allocation to Qualified Service Providers	0	0.000%	0.00%	0	0.000%	0.00%	0	0.000%	0.00%
	3) Public Safety Distribution	8,702,459	0.187%	74.76%	8,702,459	0.187%	74.76%	8,702,459	0.187%	65.14%
	Monroe County	3,507,952	44.24%		3,507,952	44.24%		3,849,943		
	City of Bloomington	4,875,567	61.49%		4,875,567	61.49%		5,350,887		
	Town of Ellettsville	317,556	4.00%		317,556	4.00%		348,515		
	Town of Stinesville	1,384	0.02%		1,384	0.02%		1,519		

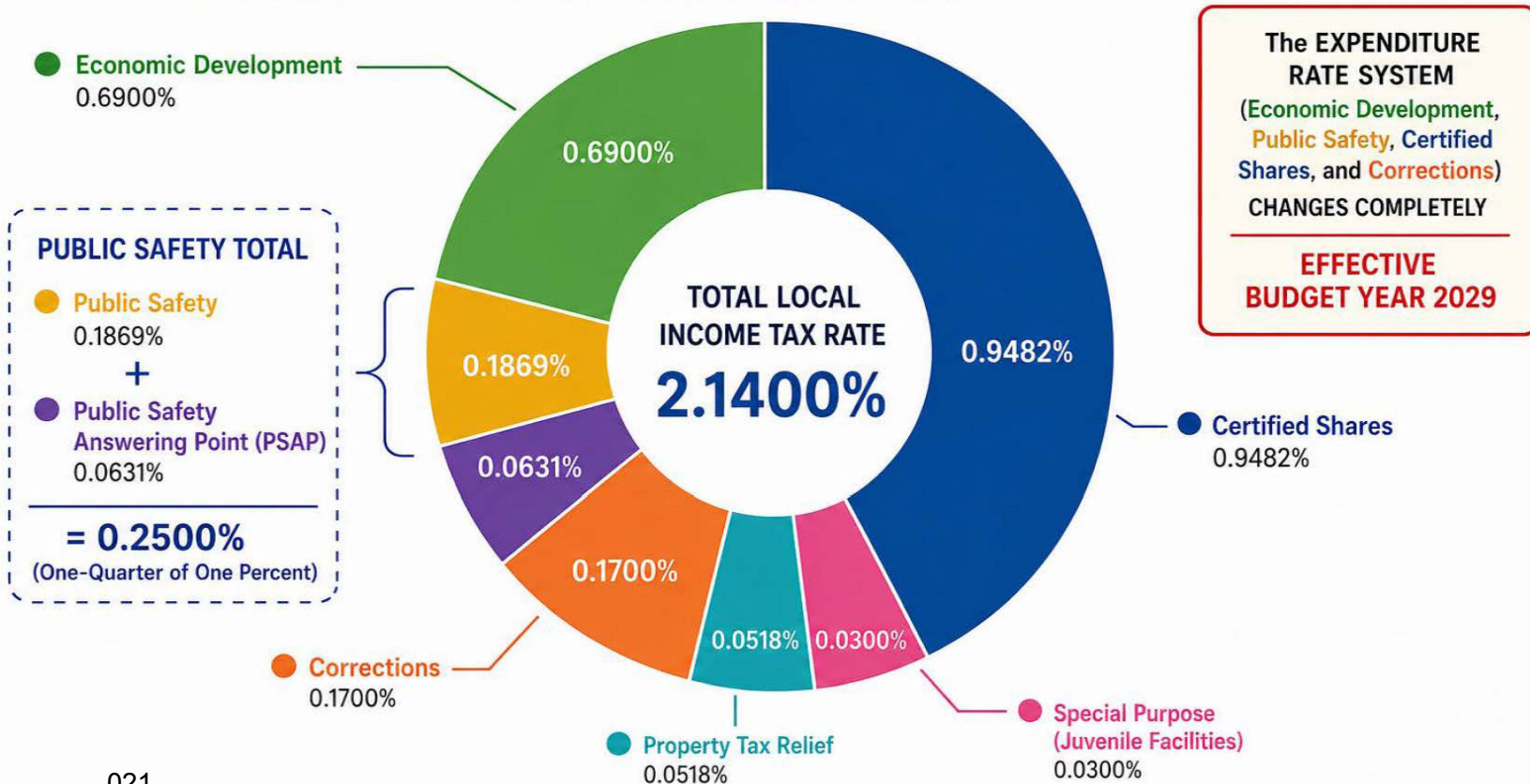
CITY OF BLOOMINGTON

	Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 Proposed Budget	\$ +/-	% +/-
Fund: 2240 - LIT – Public Safety								
<u>Expenditures</u>								
Department: 14 - Police								
Supplies								
	52110	Office Supplies	-	-	-	13,764	13,764	N/A
	52210	Institutional Supplies	-	-	-	32,077	32,077	N/A
	52240	Fuel and Oil	-	-	-	335,000	335,000	N/A
	52310	Building Materials and Supplies	-	-	-	6,250	6,250	N/A
	52320	Motor Vehicle Repair	-	-	-	46,000	46,000	N/A
	52340	Other Repairs and Maintenance	-	-	-	9,290	9,290	N/A
	52420	Other Supplies	27,075	-	-	157,743	157,743	N/A
	52430	Uniforms and Tools	42,711	-	-	124,500	124,500	N/A
Total: Supplies			69,786	-	-	724,624	724,624	
Other Services and Charges								
	53110	Engineering and Architectural	-	-	-	50,000	50,000	N/A
	53130	Medical	-	-	-	80,250	80,250	N/A
	53140	Exterminator Services	-	-	-	4,680	4,680	N/A
	53150	Communications Contract	-	-	-	154,673	154,673	N/A
	53160	Instruction	-	-	-	49,900	49,900	N/A
	53210	Telephone	-	-	-	72,740	72,740	N/A
	53230	Travel	-	-	-	43,250	43,250	N/A
	53310	Printing	-	-	-	4,416	4,416	N/A
	53320	Advertising	-	-	-	2,000	2,000	N/A
	53510	Electrical Services	-	-	-	75,751	75,751	N/A
	53530	Water and Sewer	-	-	-	7,500	7,500	N/A
	53540	Natural Gas	-	-	-	11,500	11,500	N/A
	53610	Building Repairs	-	-	-	37,500	37,500	N/A
	53620	Motor Repairs	-	-	-	264,212	264,212	N/A
	53630	Machinery and Equipment Repairs	-	-	-	19,000	19,000	N/A
	53640	Hardware and Software Maintenance	-	15,400	-	184,779	184,779	N/A
	53730	Machinery and Equipment Rental	-	-	-	42,000	42,000	N/A
	53830	Bank Charges	-	-	-	1,092	1,092	N/A
	53910	Dues and Subscriptions	-	-	-	3,500	3,500	N/A
	53940	Temporary Contractual Employee	-	-	-	2,200	2,200	N/A
	53990	Other Services and Charges	-	-	-	99,657	99,657	N/A
	53991	Crime Control	-	-	-	25,000	25,000	N/A
Total: Other Services and Charges			-	15,400	-	1,235,600	1,235,600	
Capital Outlays								
	54440	Motor Equipment	1,324,736	776,573	750,000	1,067,200	317,200	42.00%
	54510	Other Capital Outlays	427,972	812,354	1,028,500	822,969	(205,531)	-20.00%
Total: Capital Outlays			1,752,707	1,588,926	1,778,500	1,890,169	111,669	6.28%
Personnel Services								
	51110	Salaries and Wages - Regular	1,412,365	1,426,614	2,248,621	-	(2,248,621)	-100.00%
	51130	Salaries and Wages- Overtime	163,811	206,955	197,018	-	(197,018)	-100.00%
	51210	FICA	114,945	119,756	185,329	-	(185,329)	-100.00%
	51220	PERF	223,385	231,514	347,280	-	(347,280)	-100.00%
	51230	Health and Life Insurance	593,736	593,736	585,234	-	(585,234)	-100.00%
	51310	Other Personal Services	-	-	240,000	-	(240,000)	-100.00%
	51320	Other Personal Services -DC Match	6,930	6,480	31,980	-	(31,980)	-100.00%
Total: Personnel Services			2,515,172	2,585,054	3,835,462	-	(3,835,462)	-100.00%
Supplies								
	52110	Office Supplies	1,256	1,312	2,300	-	(2,300)	-100.00%
	52210	Institutional Supplies	2,402	2,649	3,400	-	(3,400)	-100.00%
	52310	Building Materials and Supplies	-	-	2,700	-	(2,700)	-100.00%

	Account Number	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Adopted Budget	2026 Proposed Budget	\$ +/-	% +/-
	52340	Other Repairs and Maintenance	-	1,207	1,600	-	(1,600)	-100.00%
	52420	Other Supplies	4,113	14,277	30,000	-	(30,000)	-100.00%
Total: Supplies			7,771	19,445	40,000	-	(40,000)	-100.00%
Other Services and Charges								
	53140	Exterminator Services	780	845	800	-	(800)	-100.00%
	53210	Telephone	2,584	5,491	6,000	-	(6,000)	-100.00%
	53410	Liability / Casualty Premiums	9,595	12,755	15,000	-	(15,000)	-100.00%
	53510	Electrical Services	42,127	39,356	64,000	-	(64,000)	-100.00%
	53530	Water and Sewer	797	742	1,200	-	(1,200)	-100.00%
	53610	Building Repairs	19,778	24,428	20,000	-	(20,000)	-100.00%
	53630	Machinery and Equipment Repairs	14,054	16,817	15,000	-	(15,000)	-100.00%
	53650	Other Repairs	-	2,500	15,000	-	(15,000)	-100.00%
	53990	Other Services and Charges	6,369	14,147	10,000	-	(10,000)	-100.00%
Total: Other Services and Charges			96,085	117,081	147,000	-	(147,000)	-100.00%
Capital Outlays								
	54510	Other Capital Outlays	58,614	107,986	293,000	-	(293,000)	-100.00%
Total: Capital Outlays			58,614	107,986	293,000	-	(293,000)	-100.00%
Expenditures Grand Total:			\$ 4,500,135	\$ 4,433,893	\$ 6,093,962	\$ 3,850,393	\$ (2,243,569)	37.00%

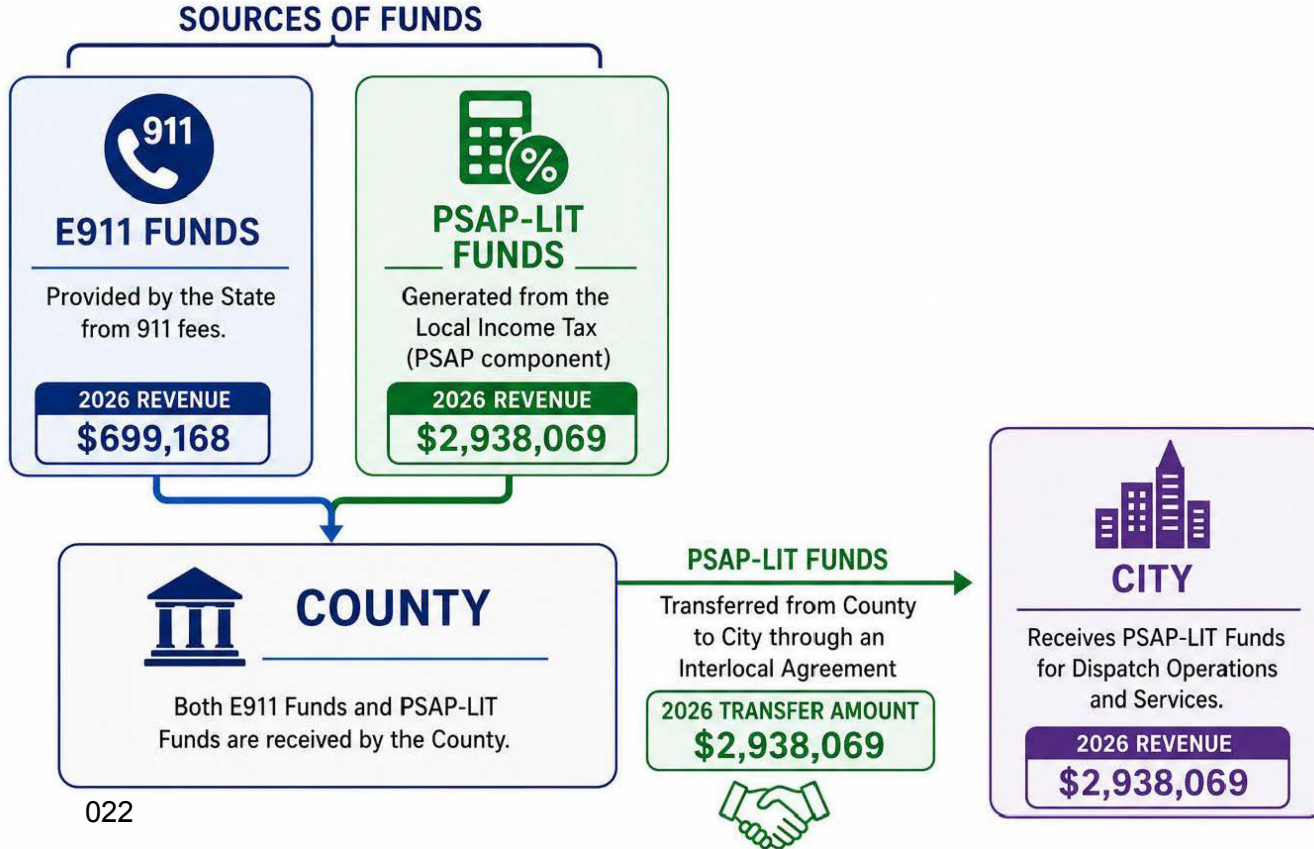
LOCAL INCOME TAX COMPONENTS

Breakdown of the Total Local Income Tax Rate



DISPATCH FUNDING

Sources of Funds and Flow of PSAP-LIT Funds



DISPATCH FUNDING: KEY CHALLENGES

Two Critical Challenges Impacting Long-Term Sustainability

1 CURRENT EXPENDITURE RATE SYSTEM IS GOING AWAY

for Budget Year 2029

The current Local Income Tax expenditure rate system, which funds Public Safety LIT (PS-LIT) and PSAP-LIT, will be replaced for Budget Year 2029.



NO MORE PS-LIT OR PSAP-LIT

effective Budget Year 2029

CURRENT EXPENDITURE RATE SYSTEM

(Through Budget Year 2028)



Public Safety LIT (PS-LIT)



Public Safety Answering Point LIT (PSAP-LIT)

These components will be **ELIMINATED** with the new system effective Budget Year 2029.

2 CURRENT BUDGETS HAVE BEEN UNDER-FUNDED

2026 Dispatch Funding Gap

The 2026 PSAP-LIT Dispatch Budget exceeds available PSAP-LIT Revenue, creating a significant funding gap.

2026 PSAP-LIT REVENUE



\$2,938,069

2026 PSAP-LIT DISPATCH BUDGET



\$4,507,201

2026 FUNDING GAP



\$(1,569,132)



Sustainable funding solutions are needed to close the gap and ensure reliable dispatch services.

PS-LIT / PSAP-LIT Revenue

PS LIT										
					Working Numbers for June 10, 2026 Meeting of PS LIT Committee			Working Numbers for June 10, 2026 Meeting of PS LIT Committee		
		2026			2027 - Status Quo			2027 - Fund the Budget		
		Revenue	Tax Rate	% of revenue	Revenue	Tax Rate	% of revenue	Revenue	Tax Rate	% of revenue
Total PS LIT Revenue (excluding supplemental distributions)	Public Safety Revenue (Tax Rate) = Total of 1) + 2) +3)	11,640,528	0.250%	100%	11,640,528	0.250%	100%	13,358,670	0.287%	100%
					^ Using 2026 revenue as a placeholder			^ Using 2026 revenue as a placeholder		
PSAP	1) PSAP Revenue (Percent of Tax Rate allocated to Dispatch)	2,938,069	0.0631%	25.240%	2,938,069	0.0631%	25.240%	4,656,211	0.1000%	34.843%
PSAP Unappropriated										
General Purpose Public Safety	2) Allocation to Qualified Service Providers	0	0.000%	0.00%	0	0.000%	0.00%	0	0.000%	0.00%
	3) Public Safety Distribution	8,702,459	0.187%	74.76%	8,702,459	0.187%	74.76%	8,702,459	0.187%	65.14%
	Monroe County	3,507,952	44.24%		3,507,952	44.24%		3,849,943		
	City of Bloomington	4,875,567	61.49%		4,875,567	61.49%		5,350,887		
	Town of Ellettsville	317,556	4.00%		317,556	4.00%		348,515		
	Town of Stinesville	1,384	0.02%		1,384	0.02%		1,519		



Brianne Gregory
Monroe County Auditor

100 W Kirkwood Ave
Room 209
Bloomington, IN 47404
Office: 812-349-2510
auditor@co.monroe.in.us

INTERNAL MEMORANDUM

Intended Audience: All Monroe County Taxing Entities
Reference: 2026 Monroe County Income Tax Council Voting Allocation
Date: June 2, 2026

1. IC 6-3.6-3-1(b) defines who participates in a local income tax council's membership.
2. IC 6-3.6-3-6 defines the allocation of votes for each taxing entity. Item (c) states the distributing of voting shares mimic the same percentage as their percentage of the total county census in the taxing entity.
3. Total 2020 Official Census for Monroe County is 139,718.
4. This document provides the official Monroe County Income Tax Council Vote Allocation Notice with the voting allocation for all official Income Tax Council business. The population percentage for each taxing unit is converted to the total population percentage for the county for that unit and this assigns their numerical voting allocation. The entire county's population is divided by the numerical population for each unit, such that all units add up to 100%. The table below provides the official mathematical computation for each unit.

Unit of Government	2020 Census Population	Percentage of Total County Population	Number of Income Tax Votes Computed
City of Bloomington 9 City Council Members	79,168	56.66%	6.30/Council Member
Town of Ellettsville 5 Town Council Members	6,655	4.76%	.95/Council Member
Town of Stinesville 3 Town Council Members	220	0.16%	.05/Council Member
Unincorporated County area-voted on by the 7 Members of Monroe County Council	53,675	38.43%	5.49/Council Member
Total Monroe County	139,718	100%	100.03

CITY OF BLOOMINGTON

	Account Number	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 Proposed Budget	\$ +/-	% +/-
Fund: 2258 - PSAP LIT - Dispatch								
<u>Expenditures</u>								
Department: 14 - Police								
Program: 145000 - Dispatch								
Personnel Services								
	51110	Salaries and Wages - Regular	-	1,731,725	2,797,175	3,619,715	822,540	29.00%
	51130	Salaries and Wages- Overtime	-	265,431	197,018	197,018	-	0.00%
	51210	FICA	-	147,445	227,759	242,407	14,648	6.00%
	51220	PERF	-	283,301	425,176	451,399	26,223	6.00%
	51230	Health and Life Insurance	-	585,234	585,234	-	(585,234)	-100.00%
	51320	Other Personal Services -DC Match	-	7,890	31,980	31,980	-	0.00%
Total: Personnel Services			-	3,021,025	4,264,341	4,542,518	278,177	6.52%
Supplies								
	52110	Office Supplies	-	751	2,300	2,300	-	0.00%
	52210	Institutional Supplies	-	3,940	3,400	3,400	-	0.00%
	52310	Building Materials and Supplies	-	43	2,700	2,700	-	0.00%
	52340	Other Repairs and Maintenance	-	-	1,600	1,600	-	0.00%
	52420	Other Supplies	-	27,569	30,010	30,010	-	0.00%
Total: Supplies			-	32,303	40,010	40,010	-	0.00%
Other Services and Charges								
	53140	Exterminator Services	-	715	800	800	-	0.00%
	53210	Telephone	-	7,593	7,400	9,740	2,340	32.00%
	53410	Liability / Casualty Premiums	-	8,345	9,100	10,033	933	10.00%
	53510	Electrical Services	-	44,570	64,000	70,400	6,400	10.00%
	53530	Water and Sewer	-	875	1,200	1,500	300	25.00%
	53610	Building Repairs	-	35,564	20,000	20,000	-	0.00%
	53630	Machinery and Equipment Repairs	-	25,313	15,000	22,900	7,900	53.00%
	53650	Other Repairs	-	6,000	15,000	19,440	4,440	30.00%
	53990	Other Services and Charges	-	20,833	20,350	21,200	850	4.00%
Total: Other Services and Charges			-	149,807	152,850	176,013	23,163	15.15%
Capital Outlays								
	54510	Other Capital Outlays	-	292,863	50,000	50,000	-	0.00%
Total: Capital Outlays			-	292,863	50,000	50,000	-	0.00%
Program Total: 145000 - Dispatch			-	3,495,998	4,507,201	4,808,541	301,340	6.69%
Expenditures Grand Total:			\$ -	\$ 3,495,998	\$ 4,507,201	\$ 4,808,541	\$ 301,340	7.00%

	Account Number	Account Description	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 Proposed Budget	\$ +/-	% +/-
Fund: 2509 - Dispatch Training(S9501)								
Expenditures								
Department: 14 - Police								
Program: 140000 - Main								
Other Services and Charges								
	53160	Instruction	8,761	200	2,000	2,000	-	0.00%
	53230	Travel	-	15,865	15,000	15,000	-	0.00%
Total: Other Services and Charges			8,761	16,065	17,000	17,000	-	0.00%
Program Total: 140000 - Main			8,761	16,065	17,000	17,000	-	0.00%
Expenditures Grand Total:			\$ 8,761	\$ 16,065	\$ 17,000	\$ 17,000	\$ -	0.00%