

2017 Budget Presentation

Administration & Finance

August 15, 2016



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Administration & Finance



August 15, 2016

Administration & Finance Today's Agenda

- Introduction of Mission, Team, Organizational Structure and Funds – John Murphy
- Administration, Finance, Human Resources, Safety & Risk Management & Purchasing – John Murphy
- Human Rights – Lonnie Douglas

Administration & Finance Department Mission

Our mission: To provide efficient internal services that unlock the full potential of our human and financial capital for the long run

We accomplish this by:

- Hiring and retaining the best people from all segments of society;
- Providing continued professional development and training;
- Maintaining high standards for tracking and reporting city finances;
- Forecasting, planning, and managing risk for long-term success;
- Delivering resources and technical assistance to departments and employees.

Meet the Team: Department Leadership



John H. Murphy
Current Role: City Controller
Years with the City: 9.5
Hometown: South Bend

MCDEV, Penn State University
M.P.A., Indiana University, South Bend
B.A., University of Notre Dame

- Financial Reporting
- Bond Issuance and Refinancing
- Budgeting



Jennifer C. Hockenull
Current Role: Deputy City Controller
Years with the City: 2.5
Hometown: Niles, MI

Certified Public Accountant
B.A., Indiana University, South Bend

- Financial Reporting
- Budgeting
- Oversee Payroll and Accounts Payable



Meet the Team: Finance, Purchasing, and Budget Leadership



Rahman Johnson
Current Role: Director
of City Finance
Years with the City: 19
Hometown: South Bend

M.B.A., Indiana Wesleyan University
B.S., University of Notre Dame

- Banking
- Investments
- Financial Reporting



George King
Current Role: Purchasing
Manager
Years with the City: 4
Hometown: South Bend

M.B.A., Indiana Wesleyan University
B.S., Hanover College

- Audit/Issue Purchase Orders
- Contract Review
- Assist Board of Public Works with Purchasing Related Questions



Amy O'Connor
Current Role: Senior
Budget Analyst
Years with the City: 1
month
Hometown: Walkerton

B.S., Bethel College

- Budgeting
- Financial Reporting
- Capital Assets



Meet the Team: Human Resources Leadership



Janet Cadotte
Current Role: Director
of Human Resources
Years with the City: 2
Hometown: Superior,
WI

B.S., University of Wisconsin - Superior

- Employee Benefits
- General Employment Matters
- Employee Disciplinary Actions
- Employee Health and Wellness Clinic Management









Christine Villaire
Current Role: Talent
Manager
Years with the City: 3
Hometown: Chillicothe,
OH

B.A., Bowling Green State University

- Management of the Hiring Process
- Applicant Tracking System Management
- Women's Leadership Conference Leader



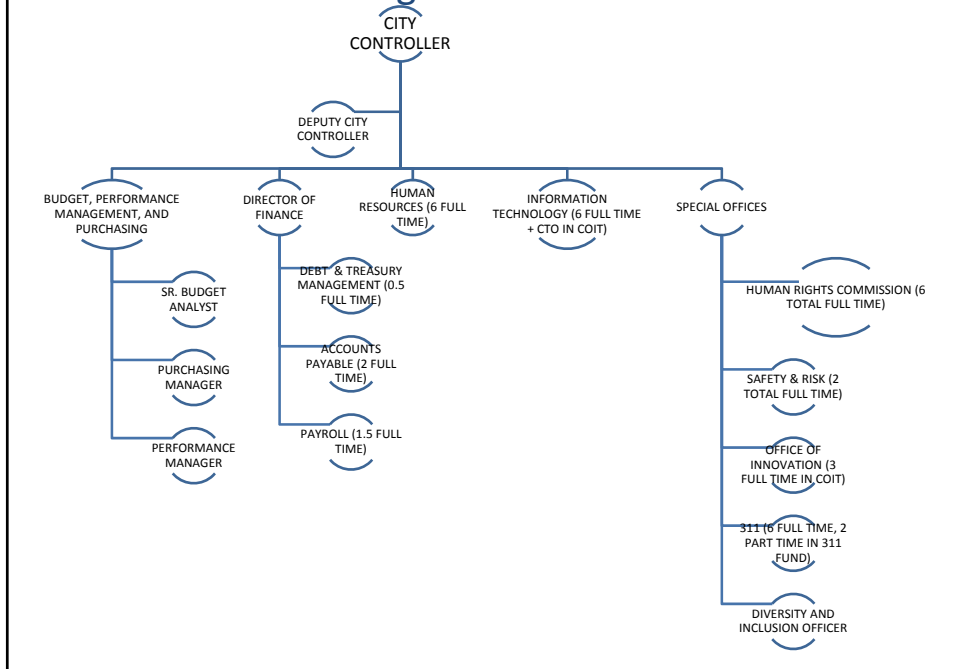
Meet the Team: Diversity & Inclusion, Human Rights and Safety & Risk Leadership

	<p>Christina Brooks Current Role: Diversity & Inclusion Officer Years with the City: 3 m Hometown: San Antonio, TX</p>	<p>MNA, Mendoza COB-University of Notre Dame B.A., Indiana University South Bend</p> <ul style="list-style-type: none"> • Advancing Diversity: <ul style="list-style-type: none"> • In the City Workforce • With City Contracts • Ensure a more inclusive workplace for all 
	<p>Lonnie Douglas Current Role: Director of Human Rights Years with the City: 21 Hometown: Niles, MI</p>	<p>B.A., Southwestern Michigan College</p> <ul style="list-style-type: none"> • HUD and EEOC Grant Management • Management of Human Rights Claims 
	<p>Robert Yeary Current Role: Director of Safety & Risk Years with the City: 7 Hometown: Arcadia, IN</p>	<p>OSHA Certified Trainer B.A., Vincennes University</p> <ul style="list-style-type: none"> • Safety Training for All City Employees • Workers' Compensation Management • Overall Safety Programs and Policies for the City of South Bend 

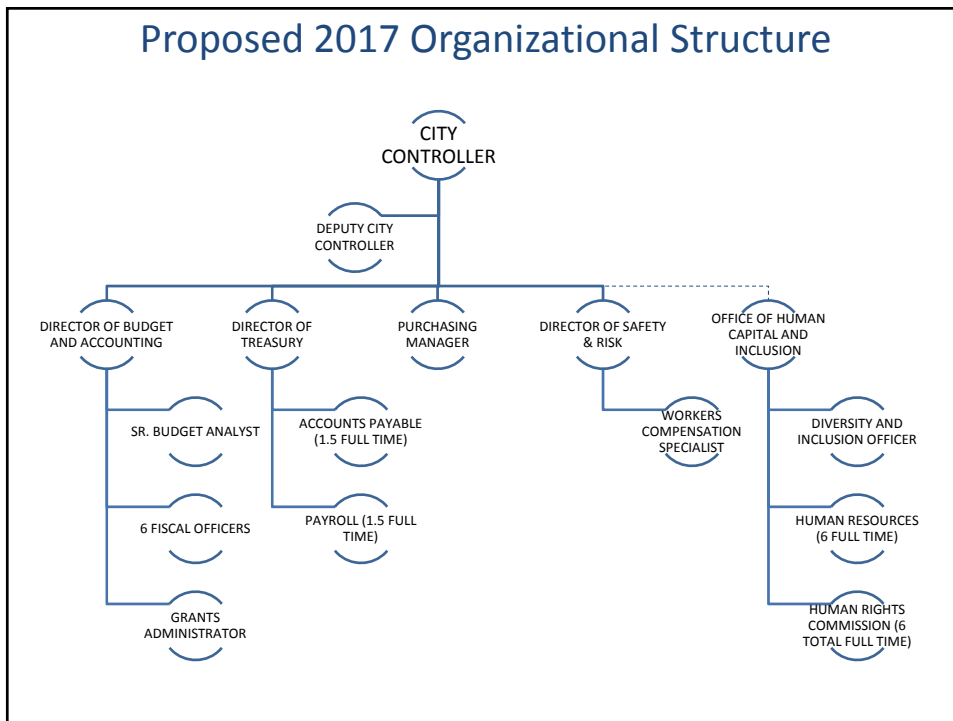
Administration & Finance Overall Staffing Changes

- **Administration and Finance**
 - Moved all IT and Performance Management staff to Fund 279 – Innovation/IT/311 (7) from A/F + (4) from COIT
 - Moved Fiscal Officers from various departments into Finance, created Director of Budget and Accounting 7
 - Eliminated Finance Specialist II (1)
 - Moved Grants Administrator from DCI 1
 - **Human Rights**
 - Eliminate one position due to lower caseload (1)
 - Turn 2 part time receptionist positions into 1 Admin Assistant 0
 - **Human Resources**
 - Eliminate part time receptionist position and interns (.5)
- Total** (1.5) in A/F + (4) in COIT

Previous Organizational Structure



Proposed 2017 Organizational Structure



Major Salary Changes

To retain and attract talent in key positions, the following salaries reduce salary disparities with market rates and are more consistent with salary structures citywide, therefore, the following **salary ordinance** changes are included in this budget:

Controller: \$117,171 salary maximum

Deputy Controller: \$95,509 salary maximum

Director of Budget and Accounting: (transfer of position)
\$73,201 salary maximum

Grants Administrator: (transfer of position) \$59,393 salary maximum

Administration & Finance Overall Budget Summary

<i>City of South Bend Expenditure Summary - 2008 to 2017 August 14, 2016</i>						
<i>Fund</i>	<i>Fund Name</i>	<i>2015 Actual</i>	<i>2016 Amended Budget</i>	<i>2017 Proposed Budget</i>	<i>2016-2017 Budget Change</i>	<i>2016-2017 Percent Change</i>
<i>City Controlled Funds</i>						
General Fund						
101-0401	Administration & Finance	1,813,202	2,227,488	2,400,043	172,555	7.75%
101-1008	Human Rights	371,743	371,226	417,162	45,936	12.37%
Special Revenue Funds						
258	HUMAN RIGHTS - FEDERAL GRANT	208,562	221,838	195,396	(26,442)	-11.92%
404	COUNTY OPTION INCOME TAX	12,781,976	15,191,448	9,506,161	(5,685,287)	-37.42%
408	ECONOMIC DEVELOPMENT INCOME TAX	9,889,262	10,560,181	8,143,380	(2,416,801)	-22.89%
Debt Service Fund						
313	HALL OF FAME DEBT SERVICE	1,272,000	1,268,015	1,269,000	985	0.08%
750	EQUIPMENT/VEHICLE LEASING	0	0	5,500,000	5,500,000	100.00%
755	SOUTH BEND BUILDING CORPORATION	0	0	2,643,214	2,643,214	100.00%
Capital Project Funds						
377	PROFESSIONAL SPORTS DEVELOPMENT	855,603	838,052	827,955	(10,097)	-1.20%
406	CUMULATIVE CAPITAL DEVELOPMENT	530,663	526,737	476,500	(50,237)	-9.54%
407	CUMULATIVE CAPITAL IMPROVEMENT	367,875	365,907	372,250	6,343	1.73%
Internal Service Funds						
226	LIABILITY INSURANCE	2,502,034	3,120,348	3,557,591	437,243	14.01%
278	TAKE HOME VEHICLE POLICE	1,086	10,000	10,000	0	0.00%
711	SELF-FUNDED EMPLOYEE BENEFITS	14,067,434	17,378,890	17,795,850	416,960	2.40%
713	UNEMPLOYMENT COMPENSATION FUND	74,966	113,882	68,705	(45,177)	-39.67%

A/F – Other Funds Budget Summary

- **COIT Fund 404** – assumes a 2% increase in COIT revenue – all IT expenditures moved to Fund 279. A \$1 million transfer to the MVH/Curb & Sidewalk program.
- **EDIT Fund 408** – assumes a 2% increase in EDIT revenue - balanced budget for 2017 - transfers to DCI, MVH, Animal Control and Code are included in this budget.
- **CCD Fund 406** – flat property tax revenue – used for police vehicle capital leases.
- **CCI Fund 407** – flat tax revenue – used for 2011 Century Center bond. Bond will be paid off in 2018, leaving room for other uses of fund in the future.
- **Liability Insurance Fund 226** – full allocation of estimated costs included in 2017 budget – estimated cash of \$3.7 million dollars at 12/31/17 needed for incurred but not reported claims (IBNR).
- **Self-Funded Employee Benefits Fund 711** – 8% increase charged to departments for medical costs - includes cost to operate the new near-site clinic that has been open since January 2016 – budgeted to break even in the fund during 2017.
- **Rainy Day Fund 102** - \$10.2 million cash balance – no plans to spend – needed for emergencies, good governance and to maintain high AA bond rating.
- **Hall of Fame Fund 313** – separate tax levy for debt service – final payment is due 2/1/18.

Administration & Finance



Administration & Finance 2016 Accomplishments

- Re-affirmed City's AA bond rating with Standard & Poor's in July 2015.
- Bond refinancing saved taxpayers = \$5.6 million in 2015; Estimated \$254,000 in 2016.
- Hired City's first D&I Officer and released draft D&I plan
- Opened the Activate Health and Wellness Center (clinic) in January 2016.
- Supervisory training to be provided to all City employees during August 2016.
- Received GFOA award for 2014 CAFR – 25th consecutive year for the City of South Bend. Submitted the 2015 CAFR to GFOA for award on June 29, 2016.
- Received GFOA Budget Award for 2016 Budget – 2nd time the City has received the award.
- Submitted the first Popular Annual Financial Report (PAFR) for the City of South Bend to the GFOA to give highlights of the City finances to the citizens of the City.
- Implementing Priority Based Budgeting across all City departments.
- Began comprehensive forecasting and analyzing implications of 2020 fiscal curb

Administration & Finance 2016 Accomplishments (Continued)

- Consolidated fiscal officers into A/F and IT, Innovation, and 311 into new independent group
- Clarified reporting structure across A/F
- Continue to effectively manage worker's compensation claims with our TPA.
- Supported all Departments by facilitating the processes of public procurement, reviewing specifications and obtaining appropriate Board approvals.
- Facilitated implementation of municipal ID program by end of year – assisting La Casa de Amistad who will run the program

Administration & Finance 2017 Goals & Challenges

- Training & Development of Team – continue to encourage training at all levels of the department.
- High Level of Monthly Reporting – other municipalities continue to contact us regarding our high level reporting.
- Review and restructure the procurement process to achieve optimal efficiencies in operational and purchasing practices and to promote transparency and diversity.
- Refine Priority Based Budgeting process in year two of the program.
- Further integrate department Fiscal Officers and Grants Administrator into the Department.
- Maintain the City’s AA bond rating based on new rating guidelines and review.

Administration & Finance Personnel Costs of Key Programs

Program Name	Program Description	Estimated Labor Costs
Accounts Payable	Enter all claims for the city and cut checks on a weekly basis	\$139,784
Financial Reporting – Required	Preparation and Review of required reports throughout the year (CAFR, Gateway and DLGF, etc.)	121,213
Personnel Records Management	Maintaining all records required by law for City employees – new, existing and terminated employees	113,175
Payroll Processing	Bi-weekly payroll, monthly pension payroll, tax reporting and system maintenance	112,520
Budget Development	Handling all aspects of preparing the City budget – preparing assumptions, hosting meetings (internal and external), preparing documents for all levels of government and citizens, and working with each individual department to ensure a smooth process	109,912
Talent Management	Managing the recruiting process from initial posting of the job on various job boards to the interview process to the final offer letters	101,002

Human Rights



Human Rights 2016 Accomplishments

- Hosted the annual Human Rights Fair Housing training and awards scholarships. Awarded \$6,000 in scholarships during the year.
- Performed diversity training for new police recruits and new fire fighters as they were about to become members of their respective departments.
- Attended the annual Indiana Consortium of State and Local Human Rights Agencies Training Conference.
- Successfully maintained Federal contracts with the Equal Employment Opportunity Commission and the US Department of Housing and Urban Development.
- Director, Lonnie Douglas, was reappointed to the EEOC – FEPA Committee.
- The Commission will continue the policy that all cases filed with the Commission must be completed within 180 days or less with an exception for those cases that require legal intervention. Those cases must be completed within 360 days.

Human Rights 2017 Goals & Challenges

- Keep contractual relationships with the EEOC and HUD by reaching our case production numbers prior to the end of the contractual period.
- Continue to work with the City of Mishawaka and the County to ensure that all of the residents of Saint Joseph County are insured equal opportunity.
- Continue to seek grants and other forms of revenue to supplement the general fund budget.
- Work with the Diversity and Inclusion Director in an effort to further the City's goal of making sure that all employees in the city have the opportunity to excel. Work in the community with the D&I Director.
- Continue to inform residents that diversity strengthens and benefits our community through inclusion of all types of people.

Human Rights Personnel Costs of Key Programs

Program Name	Program Description	Estimated Labor Costs
EEOC Investigations	Federally mandated investigations of alleged civil rights violations	\$179,927
EEOC and HUD Settlements, Negotiations and Conciliations	Process of resolving charges filed through any of these means: mediation, persuasion, fact finding or arbitration	32,777
Housing and Urban Development Housing Violations Investigations	Federally mandated investigations of alleged housing violations	20,459
Outreach & Training – EEOC	Outreach and Training: Title VII (race, color, religion, sex, national origin), American with Disabilities Act, as amended; Age Discrimination in Employment Act, as amended, Genetic Information Non-Discrimination Act, Equal Pay Act, and Retaliation	17,863
Fair Housing Workshops and Luncheons	Training and Scholarship Fundraising/Disbursement	12,454
Human Rights Commissioner Relations	Legal Compliance, Outreach and Training, Retreats	12,301

Rainy Day Fund - 102

Fund Summary - Operating and Capital Budget

Description	2014 Actual	2015 Actual	2016 Amended Budget	30-Jun Actual	2017 Proposed Budget	Forecast				Budget Variance 2016-2017	% Change
						2018	2019	2020	2021		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	1,425,850	1,405,850	-	-	-	-	-	(1,425,850)	-100.0%
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	24,483	49,919	40,000	43,569	60,000	65,000	66,000	67,000	68,000	20,000	50.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	24,483	49,919	1,465,850	1,449,419	60,000	65,000	66,000	67,000	68,000	(1,405,850)	-95.9%
EXPENDITURES BY PROGRAM											
1 n/a	-	-	-	-	-	-	-	-	-	-	-
2	-	-	-	-	-	-	-	-	-	-	-
3	-	-	-	-	-	-	-	-	-	-	-
4	-	-	-	-	-	-	-	-	-	-	-
5	-	-	-	-	-	-	-	-	-	-	-
6	-	-	-	-	-	-	-	-	-	-	-
7	-	-	-	-	-	-	-	-	-	-	-
8	-	-	-	-	-	-	-	-	-	-	-
9	-	-	-	-	-	-	-	-	-	-	-
10	-	-	-	-	-	-	-	-	-	-	-
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
-	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Capital											
-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	-	-	-	-	-	-	-	-	-	-	-
Net Surplus / (Deficit)	24,483	49,919	1,465,850	1,449,419	60,000	65,000	66,000	67,000	68,000		
Beginning Cash Balance	8,617,705	8,647,178	8,703,422	8,703,422	10,169,272	10,229,272	10,294,272	10,360,272	10,427,272		
Cash Adjustments	29,473	56,244	-	(2,289)	-	-	-	-	-		
Ending Cash Balance	8,647,178	8,703,422	10,169,272	10,150,551	10,229,272	10,294,272	10,360,272	10,427,272	10,495,272		
Cash Reserves Target	8,389,742	8,063,538	8,805,172	-	11,164,129	11,066,319	11,287,645	11,513,398	11,743,666		3%SPEC

Explain Significant Revenue and Expenditure Changes Below:

Interest rates continue to rise. Also, in 2016 a Special one-time LOIT in the amount of \$1,405,850 was received in May, 2016 increasing the cash balance. Therefore, it is expected that the interest revenues will continue to increase for 2017.

Note: The Cash Reserves Target for the Rainy Day Fund is equal to 3% of the prior year's total expenditures.

- 2013 Total Expenditures = \$279,658,063
- 2014 Total Expenditures = \$268,784,611
- 2015 Total Expenditures = \$293,505,732
- 2016 Amended Budget Total Expenditures = \$372,137,637 as of 8-2-16
- 2017 Preliminary Budget Expenditures = \$368,877,299 as of 8-2-16

To forecast the cash reserve target for 2019, 2020, and 2021, it was assumed that total expenditures would increase by 2% year over year.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
RAINY DAY FUND								
102-0000-316.10-00	SPECIAL DISTRIBUTION	0	0	0	1,425,850	1,405,850	1,405,850	0
		-----	-----	-----	-----	-----	-----	-----
*		0	0	0	1,425,850	1,405,850	1,405,850	0
102-0000-361.00-00	INTEREST EARNINGS	24,483	49,919	40,000	40,000	48,220	43,569	60,000
LEVEL	TEXT	TEXT AMT						
02	ESTIMATED INTEREST EARNINGS ON FUND BALANCES PER TRENDS	60,000						
		-----	-----	-----	-----	-----	-----	-----
*		24,483	49,919	40,000	40,000	48,220	43,569	60,000
		-----	-----	-----	-----	-----	-----	-----
**	RAINY DAY FUND	24,483	49,919	40,000	1,465,850	1,454,070	1,449,419	60,000
		-----	-----	-----	-----	-----	-----	-----
***	RAINY DAY FUND	24,483	49,919	40,000	1,465,850	1,454,070	1,449,419	60,000
		-----	-----	-----	-----	-----	-----	-----
		24,483	49,919	40,000	1,465,850	1,454,070	1,449,419	60,000

Hall of Fame Debt Service - 313

Fund Summary - Operating and Capital Budget

Description	2014 Actual	2015 Actual	2016 Amended Budget	30-Jun Actual	2017 Proposed Budget	Forecast				Budget Variance 2016-2017	% Change
						2018	2019	2020	2021		
REVENUES											
Property Taxes	497,768	906,263	1,300,000	744,230	1,202,000	483,407	-	-	-	(98,000)	-7.5%
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	45,683	74,194	71,000	34,112	67,000	20,000	-	-	-	(4,000)	-5.6%
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	85,677	220,578	112,112	56,058	-	-	-	-	-	(112,112)	-100.0%
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	(41)	41	100	-	-	-	-	-	-	(100)	-100.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	629,087	1,201,076	1,483,212	834,400	1,269,000	503,407	-	-	-	(214,212)	-14.4%
EXPENDITURES BY PROGRAM											
1 Hall of Fame Debt Service	1,271,300	1,272,000	1,268,015	636,000	1,269,000	630,000	-	-	-	985	0.1%
2	-	-	-	-	-	-	-	-	-	-	-
3	-	-	-	-	-	-	-	-	-	-	-
4	-	-	-	-	-	-	-	-	-	-	-
5	-	-	-	-	-	-	-	-	-	-	-
6	-	-	-	-	-	-	-	-	-	-	-
7	-	-	-	-	-	-	-	-	-	-	-
8	-	-	-	-	-	-	-	-	-	-	-
9	-	-	-	-	-	-	-	-	-	-	-
10	-	-	-	-	-	-	-	-	-	-	-
					1,269,000	630,000	-	-	-		
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	1,130,000	1,150,000	1,180,000	585,000	1,215,000	615,000	-	-	-	35,000	3.0%
Interest & Fees	141,300	122,000	88,015	51,000	54,000	15,000	-	-	-	(34,015)	-38.6%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	1,271,300	1,272,000	1,268,015	636,000	1,269,000	630,000	-	-	-	985	0.1%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	1,271,300	1,272,000	1,268,015	636,000	1,269,000	630,000	-	-	-	985	0.1%
Net Surplus / (Deficit)	(642,213)	(70,924)	215,197	198,400	-	(126,593)	-	-	-		
Beginning Cash Balance	716,336	74,164	11,396	11,396	226,593	226,593	100,000	100,000	100,000		
Cash Adjustments	(642,172)	(62,767)	-	-	-	-	-	-	-		
Ending Cash Balance	74,164	11,396	226,593	209,796	226,593	100,000	100,000	100,000	100,000		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		0.00%

Explain Significant Revenue and Expenditure Changes Below:

The College Football Hall of Fame Debt Service Fund receives a special property tax levy to pay principal and interest on bonds to construct the facility. The final debt service payment is due February 1, 2018. After this payment, the fund will be closed and the special tax levy will be eliminated.

Note: There is no cash reserve requirement for this fund.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
	HALL OF FAME DEBT SERVICE							
313-0000-311.00-00	GENERAL PROPERTY TAX	497,768	906,263	1,200,000	1,300,000	744,230	744,230	1,202,000
LEVEL	TEXT		TEXT AMT					
02	ESTIMATED TO COVER DEBT SERVICE		1,202,000					
	LEVY AND RATE DETERMINED BY DLGF		1,202,000					
		-----	-----	-----	-----	-----	-----	-----
*		497,768	906,263	1,200,000	1,300,000	744,230	744,230	1,202,000
	313-0000-312.02-00							
	AUTO EXCISE	35,030	62,231	60,000	60,000	28,783	28,783	57,000
LEVEL	TEXT		TEXT AMT					
02	ESTIMATE BASED ON TRENDS		57,000					
			57,000					
	313-0000-312.03-00							
	COMMERCIAL VEHICLE TAX	10,653	11,963	11,000	11,000	5,329	5,329	10,000
LEVEL	TEXT		TEXT AMT					
02	ESTIMATED AMOUNTS PER TRENDS		10,000					
			10,000					
		-----	-----	-----	-----	-----	-----	-----
*		45,683	74,194	71,000	71,000	34,112	34,112	67,000
	313-0000-338.00-00							
	PILOT TRANSFERS IN	85,677	220,578	112,112	112,112	65,401	56,058	0
LEVEL	TEXT		TEXT AMT					
02	PILOT ELIMINATED FOR 2017. MUST BE PAID ONLY							
	TO THE GENERAL FUND							
		-----	-----	-----	-----	-----	-----	-----
*		85,677	220,578	112,112	112,112	65,401	56,058	0
	313-0000-361.00-00							
	INTEREST EARNINGS	41-	41	100	100	0	0	0
		-----	-----	-----	-----	-----	-----	-----
*		41-	41	100	100	0	0	0
		-----	-----	-----	-----	-----	-----	-----
**	HALL OF FAME DEBT SERVICE	629,087	1,201,076	1,383,212	1,483,212	843,743	834,400	1,269,000
		-----	-----	-----	-----	-----	-----	-----
***	HALL OF FAME DEBT SERVICE	629,087	1,201,076	1,383,212	1,483,212	843,743	834,400	1,269,000
		-----	-----	-----	-----	-----	-----	-----
		629,087	1,201,076	1,383,212	1,483,212	843,743	834,400	1,269,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
	HALL OF FAME DEBT SERVICE							
313-0401-472.38-01	PRINCIPAL	1,130,000	1,150,000	1,180,000	1,180,000	1,180,000	585,000	1,215,000
LEVEL	TEXT		TEXT AMT					
02	2011 HALL OF FAME BOND REFUNDING #8		1,215,000					
	FINAL PAYMENT DUE 2/1/18							
			1,215,000					
313-0401-472.38-02	INTEREST	140,500	122,000	88,015	88,015	91,000	51,000	53,000
LEVEL	TEXT		TEXT AMT					
02	2011 HALL OF FAME BOND REFUNDING INTEREST #8		53,000					
			53,000					
313-0401-472.38-03	PAYING AGENT FEES	800	0	0	0	0	0	1,000
*	OTHER SERVICES & CHARGES	1,271,300	1,272,000	1,268,015	1,268,015	1,271,000	636,000	1,269,000
**	CONTROLLER	1,271,300	1,272,000	1,268,015	1,268,015	1,271,000	636,000	1,269,000
***	HALL OF FAME DEBT SERVICE	1,271,300	1,272,000	1,268,015	1,268,015	1,271,000	636,000	1,269,000
		1,271,300	1,272,000	1,268,015	1,268,015	1,271,000	636,000	1,269,000

Professional Sports Development - 377

Fund Summary - Operating and Capital Budget

Description	2014 Actual	2015 Actual	2016 Amended Budget	30-Jun Actual	2017 Proposed Budget	Forecast				Budget Variance 2016-2017	% Change
						2018	2019	2020	2021		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	551,252	628,261	660,000	456,843	700,000	700,000	217,598	-	-	40,000	6.1%
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	68,328	58,624	51,518	25,563	32,000	30,000	15,000	-	-	(19,518)	-37.9%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	619,580	686,885	711,518	482,406	732,000	730,000	232,598	-	-	20,482	2.9%
EXPENDITURES BY PROGRAM											
1 Four Winds Field					827,955	814,070	353,970	-	-	827,955	-
2											
3											
4											
5											
6											
7											
8											
9											
10											
					827,955	814,070	353,970	-	-		
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	705,000	720,000	730,000	415,000	750,000	770,000	345,000	-	-	20,000	2.7%
Interest & Fees	160,545	135,603	108,052	58,088	77,955	44,070	8,970	-	-	(30,097)	-27.9%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	865,545	855,603	838,052	473,088	827,955	814,070	353,970	-	-	(10,097)	-1.2%
Capital											
	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	865,545	855,603	838,052	473,088	827,955	814,070	353,970	-	-	(10,097)	-1.2%
Net Surplus / (Deficit)	(245,965)	(168,718)	(126,534)	9,318	(95,955)	(84,070)	(121,372)	-	-		
Beginning Cash Balance	842,057	596,436	427,931	427,931	301,397	205,442	121,372	(0)	(0)		
Cash Adjustments	(245,621)	(168,506)	-	-	-	-	-	-	-		
Ending Cash Balance	596,436	427,931	301,397	437,249	205,442	121,372	(0)	(0)	(0)		
Cash Reserves Target	216,386	213,901	209,513	118,272	206,989	203,518	-	-	-		25.00%

Explain Significant Revenue and Expenditure Changes Below:

Professional Sports Development Tax (PSDA) is collected in a special district in South Bend and consists of income and sales tax receipts. The money is used to pay debt service at Four Winds Filed and a payment of \$100,000 per year for the former synagogue building. The final debt service payment is due January 15, 2019.

Note: The Cash Reserves Target for this fund is equal to 25% of annual expenditures.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
PROF.SPORTS DEVLOP (PSDF)								
377-0000-335.10-00	PROF SPORTS DEV AREA	551,252	628,261	660,000	660,000	505,047	456,843	700,000
LEVEL	TEXT		TEXT AMT					
02	PSDA REVENUE FROM SALES AND INCOME TAX WITHHELD IN THE ALLOCATION AREA. AMOUNTS BASED ON REVENUE TRENDS. COVELESKI STADIUM, CENTURY CENTER, MPAC, AND STUDEBAKER NATIONAL MUSEUM ARE INCLUDED IN THE SOUTH BEND PSDA DISTRICT.		700,000					
			700,000					
*		551,252	628,261	660,000	660,000	505,047	456,843	700,000
377-0000-360.00-00	MISCELLANEOUS REVENUE	66,710	56,233	48,263	48,263	44,981	24,026	30,000
LEVEL	TEXT		TEXT AMT					
02	2010 COVELESKI STADIUM BONDS 45% INTEREST REBATE		30,000					
			30,000					
*		66,710	56,233	48,263	48,263	44,981	24,026	30,000
377-0000-361.00-00	INTEREST EARNINGS	1,618	2,391	1,455	3,255	1,733	1,536	2,000
LEVEL	TEXT		TEXT AMT					
02	INTEREST EARNINGS BASED ON TRENDS		2,000					
			2,000					
*		1,618	2,391	1,455	3,255	1,733	1,536	2,000
**	PROF.SPORTS DEVLOP (PSDF)	619,580	686,885	709,718	711,518	551,761	482,406	732,000
***	PROF.SPORTS DEVLOP (PSDF)	619,580	686,885	709,718	711,518	551,761	482,406	732,000
		619,580	686,885	709,718	711,518	551,761	482,406	732,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
377-0401-452.38-01	PROF.SPORTS DEVELOP (PSDF) PRINCIPAL	605,000	620,000	630,000	630,000	630,000	315,000	650,000
LEVEL 02	TEXT 2010 COVELESKI STADIUM BOND PRINCIPAL FOR 2016 FINAL PRINCIPAL PAYMENT DUE 1/15/19; AM SCHED #81		TEXT AMT 650,000 650,000					
377-0401-452.38-02	INTEREST	159,745	134,803	107,252	107,252	107,251	57,288	77,155
LEVEL 02	TEXT 2010 COVELESKI STADIUM BONDS INTEREST GROSS INTEREST DUE, WILL RECEIVE 45% TAX REBATE ON INTEREST PAID AS THESE ARE RECOVERY ZONE ECONOMIC DEVELOPMENT BONDS		TEXT AMT 77,155 77,155					
377-0401-452.38-03	PAYING AGENT FEES	800	800	800	800	800	800	800
LEVEL 02	TEXT PAYING AGENT FEES BOND ADMIN FEES FROM US BANK; PAID EACH YEAR		TEXT AMT 800 800					
*	OTHER SERVICES & CHARGES	765,545	755,603	738,052	738,052	738,051	373,088	727,955
**	CONTROLLER	765,545	755,603	738,052	738,052	738,051	373,088	727,955

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
377-1001-452.38-01	PRINCIPAL	100,000	100,000	100,000	100,000	100,000	100,000	100,000
LEVEL	TEXT		TEXT AMT					
02	SYNAGOGUE RE-PURCHASE		100,000					
	\$100,000 PER YEAR, FINAL PAYMENT IN 2018		100,000					
*	OTHER SERVICES & CHARGES	100,000	100,000	100,000	100,000	100,000	100,000	100,000
**	NEIGHBORHOOD ENGAGEMENT	100,000	100,000	100,000	100,000	100,000	100,000	100,000
***	PROF.SPORTS DEVLOP (PSDF)	865,545	855,603	838,052	838,052	838,051	473,088	827,955
		865,545	855,603	838,052	838,052	838,051	473,088	827,955

County Option Income Tax (COIT) - 404

Fund Summary - Operating and Capital Budget

Description	2014 Actual	2015 Actual	2016 Amended Budget	30-Jun Actual	2017 Proposed Budget	Forecast				Budget Variance 2016-2017	% Change
						2018	2019	2020	2021		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	8,645,811	8,859,912	9,454,023	4,727,012	9,643,103	9,835,965	10,032,684	10,233,338	10,438,005	189,080	2.0%
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	37,500	5,610	-	-	-	-	-	(37,500)	-100.0%
Interfund Allocations	398,628	410,642	430,349	215,166	-	-	-	-	-	(430,349)	-100.0%
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	164,248	644,976	448,612	258,418	221,142	222,600	230,000	221,000	215,000	(227,470)	-50.7%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	9,208,687	9,915,530	10,370,484	5,206,206	9,864,245	10,058,565	10,262,684	10,454,338	10,653,005	(506,239)	-4.9%
EXPENDITURES BY PROGRAM											
1 Police Vehicle Leases, Fuel and Repairs	-	-	-	-	2,171,814	2,215,250	2,259,555	2,304,746	2,350,841	2,171,814	-
2 Light Up South Bend	-	-	-	-	200,000	200,000	200,000	200,000	200,000	200,000	-
3 Paving, Curbs & Sidewalks	-	-	-	-	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	-
4 Other Debt Service Payments	-	-	-	-	123,625	100,000	267,918	440,032	609,287	123,625	-
5 Administrative Costs (Building Maint, Telephone Costs, etc.)	-	-	-	-	3,230,979	3,170,000	3,233,400	3,298,068	3,364,029	3,230,979	-
6 South Bend Museum of Art Grant	-	-	-	-	65,000	65,000	65,000	65,000	65,000	65,000	-
7 Studebaker Museum Subsidy and Other Costs	-	-	-	-	263,011	268,271	273,637	279,109	284,692	263,011	-
8 Fire Fuel and Repairs	-	-	-	-	300,000	306,000	312,120	318,362	324,730	300,000	-
9 Neighborhood Engagement (façade grants, bus shelters, bike share, etc.)	-	-	-	-	615,000	615,000	615,000	615,000	615,000	615,000	-
10 Parks & Recreation PILOT	-	-	-	-	1,036,732	1,057,467	1,078,616	1,100,188	1,122,192	1,036,732	-
					9,506,161	9,496,988	9,805,245	10,120,506	10,435,771		
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	242,049	302,530	187,448	-	-	-	-	-	(302,530)	-100.0%
Fringe Benefits	-	84,108	116,909	76,940	-	-	-	-	-	(116,909)	-100.0%
Total Personnel	-	326,157	419,439	264,388	-	-	-	-	-	(419,439)	-100.0%
Supplies	1,069,185	793,015	1,496,271	388,360	1,065,682	1,250,000	1,300,000	1,350,000	1,400,000	(430,589)	-28.8%
Services & Charges											
Professional Services	476,326	870,749	1,947,647	814,469	260,000	205,000	210,000	215,000	220,000	(1,687,647)	-86.7%
Printing & Advertising	8,433	151,440	2,500	934	2,000	2,100	2,200	2,300	2,400	(500)	-20.0%
Utilities	1,490,503	1,545,997	1,560,000	779,518	1,580,000	1,600,000	1,650,000	1,700,000	1,750,000	20,000	1.3%
Education & Training	7,336	28,809	84,900	2,168	-	-	-	-	-	(84,900)	-100.0%
Travel	103	21,557	20,210	6,297	-	-	-	-	-	(20,210)	-100.0%
Repairs & Maintenance	1,196,136	1,459,183	2,120,376	730,334	1,182,099	1,200,000	1,250,000	1,300,000	1,350,000	(938,277)	-44.3%
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	565,803	615,097	527,824	263,910	7,137	7,888	8,045	8,206	8,371	(520,687)	-98.6%
Debt Service:											
Principal	1,561,126	2,061,389	2,248,777	1,284,587	1,104,053	1,000,000	1,050,000	1,100,000	1,150,000	(1,144,724)	-50.9%
Interest & Fees	436,282	385,609	342,193	191,680	58,284	47,000	50,000	55,000	60,000	(283,909)	-83.0%
Grants & Subsidies	316,116	541,938	525,857	280,427	520,874	530,000	535,000	540,000	545,000	(4,983)	-0.9%
Transfers Out	1,100,000	1,500,000	1,500,000	750,000	1,500,000	2,455,000	2,500,000	2,550,000	2,600,000	-	0.0%
Other Services & Charges	819,314	1,672,496	1,816,084	930,571	1,951,032	1,200,000	1,250,000	1,300,000	1,350,000	134,948	7.4%
Total Services & Charges	7,977,478	10,854,264	12,696,368	6,034,895	8,165,479	8,246,988	8,505,245	8,770,506	9,035,771	(4,530,889)	-35.7%
Capital	116,276	808,540	579,370	9,183	275,000	-	-	-	-	(304,370)	-52.5%
Total Expenditures by Type	9,162,939	12,781,976	15,191,448	6,696,826	9,506,161	9,496,988	9,805,245	10,120,506	10,435,771	(5,685,287)	-37.4%
Net Surplus / (Deficit)	45,748	(2,866,446)	(4,820,964)	(1,490,620)	358,084	561,577	457,439	333,832	217,234		
Beginning Cash Balance	14,905,635	14,960,014	12,100,667	12,100,667	7,279,703	7,637,787	8,199,364	8,656,802	8,990,634		
Cash Adjustments	54,379	(2,859,347)	-	-	-	-	-	-	-		
Ending Cash Balance	14,960,014	12,100,667	7,279,703	10,610,047	7,637,787	8,199,364	8,656,802	8,990,634	9,207,868		
Cash Reserves Target	4,581,470	6,390,988	7,595,724	3,348,413	4,753,081	4,748,494	4,902,623	5,060,253	5,217,885		50.00%

Explain Significant Revenue and Expenditure Changes Below:

The COIT Fund receives local income revenue from employee wages and is projected to increase annually by 2% from 2017 through 2018. The COIT Fund is used to pay capital leases on police replacement vehicles, grants/subsidies, city telephone expenses, street light expenses, county maintenance, archives fees, weights and measures, Light Up South Bend street lighting, police gasoline and vehicle repairs, the curb & sidewalk program and other expenditures. Prior to 2017, the COIT Fund paid for Information Technology/Innovation costs but these costs have been moved into Fund 279 for 2017. Certain debt service payments on public facilities including the Public Works Service Center, Police and Fire Stations and Main Street/Colfax Garage have been paid by the COIT Fund but will be paid from Tax Increment Financing (TIF) funds in 2017.

Note: The Cash Reserves Target for this fund is equal to 50% of annual expenditures.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
C.O.I.T.								
404-0000-316.00-00	COUNTY OPTION INC. TAX	8,645,811	8,859,912	9,454,023	9,454,023	5,514,847	4,727,012	9,643,103
LEVEL	TEXT	TEXT AMT						
02	2016 DLGF CERTIFICATION AMOUNT PLUS 2%	9,643,103						
		9,643,103						

*		8,645,811	8,859,912	9,454,023	9,454,023	5,514,847	4,727,012	9,643,103
404-0000-360.00-00	MISCELLANEOUS REVENUE	0	0	0	0	526	526	0
LEVEL	TEXT	TEXT AMT						
02	ANCHOR PRINCIPAL (PAID OFF IN 2014)	-----						
*		0	0	0	0	526	526	0
404-0000-361.00-00	INTEREST EARNINGS	41,371	84,868	95,000	95,000	60,846	55,899	95,000
LEVEL	TEXT	TEXT AMT						
02	ESTIMATED INTEREST ON FUND BALANCES	95,000						
		95,000						

*		41,371	84,868	95,000	95,000	60,846	55,899	95,000
404-0000-380.10-13	TELEPHONE	122,780	121,905	115,440	115,440	71,267	55,926	0
LEVEL	TEXT	TEXT AMT						
02	TELEPHONE INCLUDED IN THE IT ALLOCATION FROM FUND 279 IN 2017	-----						
404-0000-380.10-80	IT ALLOCATION FEE	398,628	410,642	430,349	430,349	251,027	215,166	0
404-0000-380.10-99	MISC. REIMBURSEMENTS	97	0	0	0	0	0	0

*		521,505	532,547	545,789	545,789	322,294	271,092	0
404-0000-399.02-06	PRINCIPAL INCOME	0	438,203	238,172	238,172	146,068	146,068	126,142
LEVEL	TEXT	TEXT AMT						
02	SCHEDULE PAYMENTS FROM UDAG FUND 410 #82	126,142						
		126,142						

*		0	438,203	238,172	238,172	146,068	146,068	126,142

**	C.O.I.T.	9,208,687	9,915,530	10,332,984	10,332,984	6,044,581	5,200,596	9,864,245

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
404-0602-368.85-01	LAMPOST PROGRAM	0	0	0	37,500	8,230	5,610	0
*		0	0	0	37,500	8,230	5,610	0
**	ENGINEERING	0	0	0	37,500	8,230	5,610	0
***	C.O.I.T.	9,208,687	9,915,530	10,332,984	10,370,484	6,052,811	5,206,206	9,864,245
		9,208,687	9,915,530	10,332,984	10,370,484	6,052,811	5,206,206	9,864,245

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
C.O.I.T.								
404-0401-415.37-03	OFFICE SPACE	40,000	40,000	40,000	40,000	40,000	40,000	40,000
LEVEL	TEXT	TEXT AMT						
02	ST JOSEPH COUNTY PROSECUTOR/FAMILY JUSTICE CENTER - METRO HOMICIDE - SPECIAL VICTIM UNIT (\$40,000 PAID IN 2010 AND 2011) BPW AGREEMENT APPROVED 10/18/12. SOUTH BEND PAYS \$40,000 PER YEAR FOR FIVE YEARS. 2013-2017 ST. JOE COUNTY PAYS \$45,000 PER YEAR FOR THE SAME TIME PERIOD	40,000						
404-0401-415.37-11	CAPITAL LEASE PRINCIPAL	1,086,093	1,569,039	1,655,942	1,655,942	1,393,997	783,214	909,733
LEVEL	TEXT	TEXT AMT						
02	2010 PUBLIC WORKS CENTER REFUND- TO FUND 324 2012 POLICE/FIRE RENOVATION - TO FUND 324 2006 MAIN ST./COLFAX GARAGE LEASE - TO FUND 324 2011 CENTURY CENTER BOND REFUNDING (25%) 2014 POLICE VEHICLES KEY GOVT FINANCE #124 2015 POLICE VEHICLES BANK OF AMERICA #140 2015 POLICE VEHICLES PNC BANK #144 2016 POLICE VEHICLES PNC BANKE #152	118,750 219,410 313,661 4,992 252,920 909,733						
404-0401-415.37-12	CAPITAL LEASE INTEREST	383,251	343,261	311,616	311,616	273,200	165,828	52,024
LEVEL	TEXT	TEXT AMT						
02	2010 PUBLIC WORKS CENTER REFUND - TO FUND 324 2012 POLICE/FIRE REFUNDING - TO FUND 324 2006 MAIN ST./COLFAX GARAGE TANSPO LEASE - TO 324 2011 CENTURY CENTER BOND REFUNDING (25%) 2014 POLICE VEHICLES KEY GOVT FINANCE #124 2015 POLICE VEHICLES BANK OF AMERICA #140 2015 POLICE VEHICLES PNC BANK #144 2016 POLICE VEHICLES PNC BANK #152	4,875 9,516 16,659 296 20,678 52,024						
404-0401-415.38-03	PAYING AGENT FEES	0	0	2,000	2,000	0	0	0
*	OTHER SERVICES & CHARGES	1,509,344	1,952,300	2,009,558	2,009,558	1,707,197	989,042	1,001,757
**	CONTROLLER	1,509,344	1,952,300	2,009,558	2,009,558	1,707,197	989,042	1,001,757

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
404-0408-453.39-30	GRANTS AND SUBSIDIES	65,000	65,000	65,000	65,000	0	0	65,000
LEVEL	TEXT		TEXT AMT					
02	SOUTH BEND REGIONAL MUSEUM OF ART GRANT		65,000					
	SAME AMOUNT AS IN PRIOR YEARS		65,000					
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*	OTHER SERVICES & CHARGES	65,000	65,000	65,000	65,000	0	0	65,000
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**	ART ASSOCIATION	65,000	65,000	65,000	65,000	0	0	65,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
404-0409-453.34-02	LIABILITY INSURANCE	6,852	7,308	7,134	7,134	4,158	3,564	7,137
LEVEL	TEXT		TEXT AMT					
02	2016 FIXED COST ALLOCATION		7,137					
	LIABILITY INSURANCE - STUDEBAKER		7,137					
404-0409-453.39-30	GRANTS AND SUBSIDIES	251,116	255,938	260,857	260,857	173,905	130,428	255,874
LEVEL	TEXT		TEXT AMT					
02	STUDEBAKER MUSEUM SUBSIDY - CONTRACT MANAGEMENT		255,874					
	CONTRACT AMENDMENT APPROVED BY COUNCIL 12/12/11							
	CONTRACT RENEWAL FOR FIVE YEARS - 2011 TO 2015							
	\$250,857 X 1.02							
	MAINTENANCE RESERVE FUND - MATCHING CITY AMOUNT							
	FIVE YEARS - 2012 TO 2016 - \$10,000 PER YEAR		255,874					
*	OTHER SERVICES & CHARGES	257,968	263,246	267,991	267,991	178,063	133,992	263,011
**	STUDEBAKER MUSEUM	257,968	263,246	267,991	267,991	178,063	133,992	263,011

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
404-0602-431.22-40	SIGNALS/LIGHTS	0	89,928	200,000	205,422	85,720	85,720	140,000
LEVEL	TEXT		TEXT AMT					
02	LIGHT UP SOUTH BEND PROGRAM - STREET LIGHTS LIGHTING SUPPLIES		140,000					
			140,000					
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*	SUPPLIES	0	89,928	200,000	205,422	85,720	85,720	140,000
404-0602-431.31-06	OTHER PROFESSIONAL SVCS	0	0	0	102,619	369	369	60,000
LEVEL	TEXT		TEXT AMT					
02	LIGHT UP SOUTH BEND - PROFESSIONAL SERVICES FOR THE LAMPOST PROGRAM		60,000					
			60,000					
404-0602-431.33-01	OUTSIDE PRINTING SERVICES	0	0	0	500	103	103	0
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*	OTHER SERVICES & CHARGES	0	0	0	103,119	472	472	60,000
404-0602-431.43-10	OTHER EQUIPMENT	81,678	755,680	0	135,142	0	0	0
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*	CAPITAL	81,678	755,680	0	135,142	0	0	0
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**	ENGINEERING	81,678	845,608	200,000	443,683	86,192	86,192	200,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
404-0617-415.21-04	OTHER OFFICE SUPPLIES	0	0	0	3,565	3,565	3,565	8,000
LEVEL	TEXT		TEXT AMT					
02	ESTIMATED NON-DEPARTMENTAL SUPPLIES		8,000					
			8,000					
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*	SUPPLIES	0	0	0	3,565	3,565	3,565	8,000
404-0617-415.36-02	OFFICE EQUIPMENT	0	0	0	500	475	475	0
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*	OTHER SERVICES & CHARGES	0	0	0	500	475	475	0
404-0617-431.31-01	LEGAL SERVICES	37,904	294,644	100,000	132,000	115,963	91,804	180,000
LEVEL	TEXT		TEXT AMT					
02	OTHER LEGAL COSTS NOT PAID IN DEPT BUDGETS OR IN THE LIABILITY INSURANCE FUND		180,000					
			180,000					
404-0617-431.31-06	OTHER PROFESSIONAL SVCS	158,250	117,268	0	112,200	30,013	30,013	20,000
LEVEL	TEXT		TEXT AMT					
02	PRIORITY BASED BUDGETING - SECOND YEAR AGREEMENT APPROVED BY THE BPW WITH THE CENTER FOR PRIORITY BASED BUDGETING ON 2/9/16		20,000					
			20,000					
404-0617-431.32-04	TELEPHONE	495,675	545,366	607,000	509,500	235,383	232,451	550,000
LEVEL	TEXT		TEXT AMT					
02	CITY TELEPHONE COSTS		550,000					
			550,000					
404-0617-431.33-03	PROMOTIONAL	8,433	151,440	2,000	2,000	981	832	2,000
LEVEL	TEXT		TEXT AMT					
02	RECYCLING FEES		2,000					
			2,000					
404-0617-431.35-01	ELECTRIC	1,490,503	1,545,997	1,560,000	1,560,000	903,307	779,518	1,580,000
LEVEL	TEXT		TEXT AMT					
02	STREET LIGHTS AND SIGNALS ELECTRICITY - AEP		1,580,000					
			1,580,000					
404-0617-431.36-01	BUILDING/STREET MAINTENAN	460,939	449,384	472,000	472,000	0	0	500,000
LEVEL	TEXT		TEXT AMT					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
02	BUILDING MAINTENANCE FOR COUNTY-CITY BLDG PAID TO ST. JOSEPH COUNTY PAID ONCE PER YEAR FOR THE PRIOR FISCAL YEAR OTHER COUNTY CITY MAINTENANCE COSTS		480,000					
			20,000					
			500,000					
	404-0617-431.36-05 OTHER EQUIPMENT	5,422	5,639	5,865	5,865	5,864	5,864	6,099
LEVEL	TEXT		TEXT AMT					
02	JOHNSON CONTROLS - LED LEASE #51 - ANNUAL FINAL PAYMENT IN 2017		6,099					
			6,099					
	404-0617-431.37-11 CAPITAL LEASE PRINCIPAL	171,136	178,539	186,263	186,263	186,263	186,263	194,320
LEVEL	TEXT		TEXT AMT					
02	2007 JP MORGAN LED PRINCIPAL #51 FINAL PAYMENTS IN 2017		194,320					
			194,320					
	404-0617-431.37-12 CAPITAL LEASE INTEREST	29,443	22,040	14,318	14,318	14,317	14,317	6,260
LEVEL	TEXT		TEXT AMT					
02	2007 JP MORGAN LED INTEREST #51 FINAL PAYMENT IN 2017		6,260					
			6,260					
	404-0617-431.39-11 DUES & MEMBERSHIPS	18,450	27,080	32,737	32,737	29,137	28,437	31,800
LEVEL	TEXT		TEXT AMT					
02	IAC DUES		20,000					
	US CONFERENCE OF MAYORS		10,000					
	INDIANA CONFERENCE OF MAYORS		300					
	INDIANA UBRAN MAYOR'S CONFERENCE		1,500					
			31,800					
	404-0617-431.39-30 GRANTS & SUBSIDIES	0	0	0	18,000	18,000	18,000	0
	404-0617-431.39-60 ELECTION EXPENSE	0	0	0	181,730	112,440	112,440	0
	404-0617-431.39-89 MISC. CHARGES AND SERVICE	141,511	138,532	150,000	150,000	0	0	152,500
LEVEL	TEXT		TEXT AMT					
02	ST. JOE COUNTY ANNUAL ARCHIVES FEE		100,000					
	ST. JOE COUNTY ANNUAL WEIGHTS AND MEASURES FEE		52,500					
			152,500					
* OTHER SERVICES & CHARGES		3,017,666	3,475,929	3,130,183	3,376,613	1,651,668	1,499,937	3,222,979

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
**	UTILITIES & SERVICES	3,017,666	3,475,929	3,130,183	3,380,678	1,655,708	1,503,977	3,230,979

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
404-0619-431.50-02	INTER-FUND OPER. TRANSFRS	1,100,000	1,500,000	1,500,000	1,500,000	1,125,000	750,000	1,500,000
LEVEL	TEXT		TEXT AMT					
02	TRANSFER TO MVH FUND 202 TO COVER CURB AND SIDEWALK PROGRAM BUDGET(202-0619)		1,500,000					
			1,500,000					
*	OTHER USES	1,100,000	1,500,000	1,500,000	1,500,000	1,125,000	750,000	1,500,000
**	CURB/SIDEWALK PROGRAM	1,100,000	1,500,000	1,500,000	1,500,000	1,125,000	750,000	1,500,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
404-0672-415.10-01	REGULAR SALARIES	0	233,109	302,530	302,530	246,194	187,448	0
404-0672-415.10-03	SEASONAL & INTERNS	0	8,940	0	0	0	0	0
404-0672-415.11-01	FICA TAXES	0	18,860	23,144	23,144	18,509	14,066	0
404-0672-415.11-04	PERF RETIREMENT	0	25,976	33,884	33,884	27,574	20,994	0
404-0672-415.11-07	UNEMPLOYMENT COMP	0	0	757	757	437	289	0
404-0672-415.11-08	HEALTH INSURANCE	0	37,502	57,600	57,600	48,897	40,376	0
404-0672-415.11-09	LIFE INSURANCE	0	370	864	864	410	335	0
404-0672-415.11-22	PARKING ALLOWANCE	0	960	0	0	0	0	0
LEVEL	TEXT	TEXT AMT						
02	PARKING (MOVING ALL EMPLOYEES TO CITY LOT)							
	404-0672-415.11-24 CELL PHONE ALLOWANCE	0	440	660	660	1,045	880	0
*	PERSONNEL SERVICES	0	326,157	419,439	419,439	343,066	264,388	0
	404-0672-415.21-04 OTHER OFFICE SUPPLIES	11,283	6,491	10,000	14,649	10,497	10,497	0
	404-0672-415.21-05 SMALL OFFICE EQUIPMENT	16,340	19,098	39,000	55,703	29,264	27,229	0
	404-0672-415.23-25 COMPUTER EQUIPMENT	67,524	17,561	223,000	223,000	699	642	0
*	SUPPLIES	95,147	43,150	272,000	293,352	40,460	38,368	0
	404-0672-415.31-06 OTHER PROFESSIONAL SVCS	210,261	305,198	567,200	1,324,831	600,623	540,826	0
	404-0672-415.31-70 ADM FEE ALLOCATION	505,872	531,168	519,604	519,604	303,100	259,800	0
	404-0672-415.32-04 TELEPHONE EXPENSE	0	0	1,000	1,000	0	0	0
	404-0672-415.32-21 TRAVEL - MILEAGE	103	1,265	700	700	1,021	534	0
	404-0672-415.32-22 TRAVEL - AIRFARE	0	4,404	6,600	6,600	1,963	1,963	0
	404-0672-415.32-23 TRAVEL - HOTEL	0	11,944	9,400	9,400	4,567	3,559	0
	404-0672-415.32-24 TRAVEL - MEALS	0	2,011	2,585	2,585	1,416	185	0
	404-0672-415.32-25 TRAVEL - OTHER	0	1,933	925	925	451	56	0
	404-0672-415.34-02 LIABILITY INSURANCE	0	0	1,086	1,086	637	546	0
	404-0672-415.36-04 COMPUTER EQUIPMENT	543,908	634,825	926,320	926,815	361,392	317,058	0
	404-0672-415.37-11 CAPITAL LEASE PRINCIPAL	303,897	313,811	406,572	406,572	319,653	315,110	0
	404-0672-415.37-12 CAPITAL LEASE INTEREST	23,588	20,308	14,259	14,259	12,206	11,535	0
	404-0672-415.39-10 SUBSCRIPTIONS	0	0	1,000	1,000	0	0	0
	404-0672-415.39-11 DUES & MEMBERSHIPS	195	0	0	300	300	300	0
	404-0672-415.39-70 EDUCATION & TRAINING	7,336	28,809	83,700	84,900	5,469	2,168	0
*	OTHER SERVICES & CHARGES	1,595,160	1,855,676	2,540,951	3,300,577	1,612,798	1,453,639	0
	404-0672-415.43-08 COMPUTER EQUIP. & NETWORK	34,598	50,000	39,000	39,000	0	0	0
*	CAPITAL	34,598	50,000	39,000	39,000	0	0	0
**	INFORMATION TECHNOLOGY	1,724,905	2,274,983	3,271,390	4,052,368	1,996,324	1,756,395	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
404-0801-421.22-01	CENTRAL SERVICE GASOLINE	765,237	530,023	793,932	793,932	245,324	209,499	717,682
LEVEL	TEXT		TEXT AMT					
02	POLICE DEPARTMENT GASOLINE		717,682					
	287,073 GALLONS X \$2.50 PER GALLON							
			717,682					
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*	SUPPLIES	765,237	530,023	793,932	793,932	245,324	209,499	717,682
	404-0801-421.31-06 OTHER PROFESSIONAL SVCS	0	100,000	0	0	0	0	0
	404-0801-421.36-03 AUTOMOTIVE EQUIPMENT	120,238	294,650	575,382	575,382	456,437	371,780	576,000
LEVEL	TEXT		TEXT AMT					
02	POLICE DEPARTMENT AUTO REPAIR COSTS		576,000					
			576,000					
	404-0801-421.36-04 COMPUTER EQUIPMENT	0	25,684	0	41,571	41,572	35,157	0
	404-0801-421.36-06 RADIO EQUIPMENT	0	49,001	0	0	0	0	0
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*	OTHER SERVICES & CHARGES	120,238	469,335	575,382	616,953	498,009	406,937	576,000
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**	POLICE DEPARTMENT	885,475	999,358	1,369,314	1,410,885	743,333	616,436	1,293,682

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
404-0901-422.22-01	CENTRAL SERVICE GASOLINE	200,000	129,914	200,000	200,000	61,477	51,208	200,000
LEVEL	TEXT		TEXT AMT					
02	FIRE DEPARTMENT GASOLINE		200,000					
			200,000					

*	SUPPLIES	200,000	129,914	200,000	200,000	61,477	51,208	200,000
404-0901-422.36-03	AUTOMOTIVE EQUIPMENT	0	0	98,243	98,243	0	0	100,000
LEVEL	TEXT		TEXT AMT					
02	FIRE VEHICLE REPAIRS		100,000					
			100,000					

*	OTHER SERVICES & CHARGES	0	0	98,243	98,243	0	0	100,000

**	FIRE DEPT	200,000	129,914	298,243	298,243	61,477	51,208	300,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
404-1001-460.31-06	OTHER PROF SERVICES	69,911	53,639	165,000	275,997	183,832	151,457	0
404-1001-460.39-30	GRANTS AND SUBSIDIES	0	221,000	200,000	200,000	150,000	150,000	200,000
LEVEL	TEXT		TEXT AMT					
02	FACADE GRANTS		200,000					
			200,000					
404-1001-460.39-64	PROPERTY MANAGEMENT	0	6,965	55,000	55,000	0	0	0
404-1001-460.39-79	NEIGHBORHOOD PARTNERSHIPS	0	0	150,000	150,000	54,344	43,793	0
404-1001-460.39-89	MISC CHARGES & SERVICES	0	48,091	0	15,761	7,045	7,045	0
*	OTHER SERVICES & CHARGES	69,911	329,695	570,000	696,758	395,221	352,295	200,000
404-1001-460.41-01	LAND	0	0	95,000	150,900	12,350	0	95,000
LEVEL	TEXT		TEXT AMT					
02	NEIGHBORHOOD PLAN IMPLEMENTATION		95,000					
			95,000					
404-1001-460.42-03	STREETS AND ALLEYS	0	2,860	180,000	254,328	74,281	9,183	180,000
LEVEL	TEXT		TEXT AMT					
02	BUS SHELTERS/BIKE SHARE PROGRAM		180,000					
			180,000					
*	CAPITAL	0	2,860	275,000	405,228	86,631	9,183	275,000
**	NEIGHBORHOOD ENGAGEMENT	69,911	332,555	845,000	1,101,986	481,852	361,478	475,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
404-1050-460.36-01	BUILDINGS	65,629	0	0	0	0	0	0
404-1050-460.39-64	PROPERTY MANAGEMENT	123,483	0	0	1,650	0	0	0
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*	OTHER SERVICES & CHARGES	189,112	0	0	1,650	0	0	0
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**	COMMUNITY INVESTMENT	189,112	0	0	1,650	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
404-1100-452.50-02	INTER-FUND OPER. TRANSFRS	0	0	0	0	0	0	1,036,732
LEVEL	TEXT		TEXT AMT					
02	TRANSFER TO THE PARKS & RECREATION FUND FOR PILOT REVENUE THAT THE FUND USE TO RECEIVE PER PILOT CALCULATION		1,036,732					
			1,036,732					
*	OTHER USES	0	0	0	0	0	0	1,036,732
**	ADMINISTRATION	0	0	0	0	0	0	1,036,732

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
404-1101-460.39-79	NEIGHBORHOOD PARTNERSHIPS	0	0	0	0	0	0	140,000
LEVEL	TEXT		TEXT AMT					
02	AMBASSADOR PROGRAM		140,000					
			140,000					

*	OTHER SERVICES & CHARGES	0	0	0	0	0	0	140,000

**	PARK MAINTENANCE	0	0	0	0	0	0	140,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
404-1201-415.39-87	VACANT & ABANDONED	0	866,462	0	659,406	460,456	448,106	0
*	OTHER SERVICES & CHARGES	0	866,462	0	659,406	460,456	448,106	0
404-1201-431.23-25	COMPUTER SUPPLIES	8,801	0	0	0	0	0	0
*	SUPPLIES	8,801	0	0	0	0	0	0
404-1201-431.36-04	COMPUTER EQUIPMENT	53,079	76,621	0	0	0	0	0
*	OTHER SERVICES & CHARGES	53,079	76,621	0	0	0	0	0
**	NEIGHBORHOOD CODE ENF.	61,880	943,083	0	659,406	460,456	448,106	0
***	C.O.I.T.	9,162,939	12,781,976	12,956,679	15,191,448	8,495,602	6,696,826	9,506,161
		9,162,939	12,781,976	12,956,679	15,191,448	8,495,602	6,696,826	9,506,161

Cumulative Capital Development - 406

Fund Summary - Operating and Capital Budget

Description	2014 Actual	2015 Actual	2016 Amended Budget	30-Jun Actual	2017 Proposed Budget	Forecast				Budget Variance 2016-2017	% Change
						2018	2019	2020	2021		
REVENUES											
Property Taxes	430,786	428,727	434,000	240,590	436,000	430,000	420,000	410,000	400,000	2,000	0.5%
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	38,234	38,148	37,700	18,037	37,500	36,000	35,000	34,000	33,000	(200)	-0.5%
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	46,692	52,191	53,037	26,520	-	-	-	-	-	(53,037)	-100.0%
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	2,674	2,307	3,000	2,333	3,000	3,000	3,000	3,000	3,000	-	0.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	518,386	521,373	527,737	287,480	476,500	469,000	458,000	447,000	436,000	(51,237)	-9.7%
EXPENDITURES BY PROGRAM											
1 Police Vehicles Lease Costs					476,500	469,000	458,000	447,000	436,000		
2											
3											
4											
5											
6											
7											
8											
9											
10											
					476,500	469,000	458,000	447,000	436,000		
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	685,082	510,970	512,847	353,223	466,384	459,000	448,000	437,000	426,000	(46,463)	-9.1%
Interest & Fees	37,852	19,693	13,890	8,244	10,116	10,000	10,000	10,000	10,000	(3,774)	-27.2%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	722,934	530,663	526,737	361,467	476,500	469,000	458,000	447,000	436,000	(50,237)	-9.5%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	722,934	530,663	526,737	361,467	476,500	469,000	458,000	447,000	436,000	(50,237)	-9.5%
Net Surplus / (Deficit)	(204,548)	(9,290)	1,000	(73,987)	-	-	-	-	-		
Beginning Cash Balance	785,799	581,586	572,704	572,704	573,704	573,704	573,704	573,704	573,704		
Cash Adjustments	(204,213)	(8,882)	-	-	-	-	-	-	-		
Ending Cash Balance	581,586	572,704	573,704	498,717	573,704	573,704	573,704	573,704	573,704		
Cash Reserves Target	180,734	132,666	131,684	90,367	119,125	117,250	114,500	111,750	109,000		25.00%

Explain Significant Revenue and Expenditure Changes Below:

The Cumulative Capital Development Fund receives a special property tax levy and is used to pay debt service costs for leased Police Vehicles. The tax rate is fixed and, as a result, less property tax revenue has been realized in the fund due to circuit breaker tax caps and its impact on the tax rate. Beginning in 2017, the fund no longer receives a payment in lieu of taxes (PILOT) distribution.

Note: The Cash Reserves Target for this fund is equal to 25% of annual expenditures.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
CUMULATIVE CAPITAL DEVEL								
406-0000-311.00-00	GENERAL PROPERTY TAX	430,786	428,727	433,000	434,000	240,590	240,590	436,000
LEVEL	TEXT		TEXT AMT					
02	PROPERTY TAX ESTIMATE - BASED ON TRENDS		436,000					
			436,000					
*		430,786	428,727	433,000	434,000	240,590	240,590	436,000
406-0000-312.02-00	AUTO EXCISE	30,316	29,440	29,000	29,000	14,258	14,258	29,500
LEVEL	TEXT		TEXT AMT					
02	ESTIMATE BASED ON TRENDS		29,500					
			29,500					
406-0000-312.03-00	COMMERCIAL VEHICLE TAX	7,918	8,708	8,700	8,700	3,779	3,779	8,000
LEVEL	TEXT		TEXT AMT					
02	ESTIMATE PER TRENDS		8,000					
			8,000					
*		38,234	38,148	37,700	37,700	18,037	18,038	37,500
406-0000-338.00-00	PILOT TRANSFERS IN	46,692	52,191	53,037	53,037	30,940	26,520	0
LEVEL	TEXT		TEXT AMT					
02	PILOT ELIMINAED FOR 2017. PILOT MUST BE TRANSFERRED TO THE GENERAL FUND.							
*		46,692	52,191	53,037	53,037	30,940	26,520	0
406-0000-360.00-00	MISCELLANEOUS REVENUE	854	0	0	0	0	0	0
*		854	0	0	0	0	0	0
406-0000-361.00-00	INTEREST EARNINGS	1,820	2,307	3,000	3,000	2,525	2,333	3,000
LEVEL	TEXT		TEXT AMT					
02	INTEREST EARNDEN ON FUND BALANCES		3,000					
			3,000					
*		1,820	2,307	3,000	3,000	2,525	2,333	3,000
**	CUMULATIVE CAPITAL DEVEL	518,386	521,373	526,737	527,737	292,092	287,480	476,500

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
***	CUMULATIVE CAPITAL DEVEL	518,386	521,373	526,737	527,737	292,092	287,480	476,500
		518,386	521,373	526,737	527,737	292,092	287,480	476,500

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
CUMULATIVE CAPITAL DEVEL								
406-0401-415.38-01	PRINCIPAL	685,082	510,970	512,847	512,847	462,500	353,223	466,384
LEVEL	TEXT		TEXT AMT					
02	2012 POLICE VEHICLE LEASE SUN TRUST #97 - 100%		134,585					
	2013 POLICE VEHICLE LEASE PNC BANK #110 - 64.39%		220,557					
	2013 POLICE VEHICLE LEASE SUN TRUST #113 - 6.81%		20,839					
	2016 POLICE VEHICLE LEASE PUBLICFIN #149 - 8%		52,143					
	OVERFLOW POLICE VEHICLE LEASE COSTS		38,260					
			466,384					
406-0401-415.38-02	INTEREST	37,852	19,693	13,890	13,890	11,618	8,244	10,116
LEVEL	TEXT		TEXT AMT					
02	2012 POLICE VEHICLES LEASE SUN TRUST #97 - 100%		1,140					
	2013 POLICE VEHICLES LEASE PNC BANK #110 - 64.39%		4,743					
	2013 POLICE VEHICLE LEASE SUN TRUST #113 - 6.81%		584					
	2016 POLICE VEHICLE LEASE PUBFIN #149 - 8%		3,649					
			10,116					
		-----	-----	-----	-----	-----	-----	-----
*	OTHER SERVICES & CHARGES	722,934	530,663	526,737	526,737	474,118	361,467	476,500
		-----	-----	-----	-----	-----	-----	-----
**	CONTROLLER	722,934	530,663	526,737	526,737	474,118	361,467	476,500
		-----	-----	-----	-----	-----	-----	-----
***	CUMULATIVE CAPITAL DEVEL	722,934	530,663	526,737	526,737	474,118	361,467	476,500
		-----	-----	-----	-----	-----	-----	-----
		722,934	530,663	526,737	526,737	474,118	361,467	476,500

Cumulative Capital Improvement - 407

Fund Summary - Operating and Capital Budget

Description	2014 Actual	2015 Actual	2016 Amended Budget	30-Jun Actual	2017 Proposed Budget	Forecast				Budget Variance 2016-2017	% Change
						2018	2019	2020	2021		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	417,476	403,987	410,000	271,494	408,000	260,000	260,000	260,000	260,000	(2,000)	-0.5%
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	25,083	25,637	25,700	1,447	27,000	27,000	28,000	28,500	29,000	1,300	5.1%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	442,559	429,624	435,700	272,941	435,000	287,000	288,000	288,500	289,000	(700)	-0.2%
EXPENDITURES BY PROGRAM											
1 Century Center Debt Service Payments					372,250	248,675	-	-	-	372,250	-
2											
3											
4											
5											
6											
7											
8											
9											
10											
					372,250	248,675	-	-	-		
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	330,000	337,500	345,000	168,750	356,250	245,000	-	-	-	11,250	3.3%
Interest & Fees	39,800	30,375	20,907	15,375	16,000	3,675	-	-	-	(4,907)	-23.5%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	369,800	367,875	365,907	184,125	372,250	248,675	-	-	-	6,343	1.7%
Capital											
	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	369,800	367,875	365,907	184,125	372,250	248,675	-	-	-	6,343	1.7%
Net Surplus / (Deficit)	72,759	61,749	69,793	88,816	62,750	38,325	288,000	288,500	289,000		
Beginning Cash Balance	176,724	249,627	311,637	311,637	381,430	444,180	482,505	770,505	1,059,005		
Cash Adjustments	72,903	62,010	-	-	-	-	-	-	-		
Ending Cash Balance	249,627	311,637	381,430	400,453	444,180	482,505	770,505	1,059,005	1,348,005		
Cash Reserves Target	92,450	91,969	91,477	46,031	93,063	62,169	-	-	-		25.00%

Explain Significant Revenue and Expenditure Changes Below:

The Cumulative Capital Improvement Fund is used to pay debt service on the 2011 Century Center Refunding bonds. The final payment on these bonds is due February 1, 2018. At this time, the fund will be available for future capital improvements and debt service payments, possibly another Century Center bond, parks bond or similar expenditure. The hotel/motel tax distribution of \$150,000 per year will be eliminated in 2018 as this money has been pledged to repayment of the 2015 Century Center Energy Conservation Bond (Fund 672).

Note: The Cash Reserves Target for this fund is equal to 25% of annual expenditures.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
CUMULATIVE CAPITAL IMPROV								
407-0000-317.00-00	HOTEL/MOTEL TAX	150,000	150,000	150,000	150,000	150,000	150,000	150,000
LEVEL	TEXT	TEXT AMT						
02	HOTEL/MOTEL TAX CONTRIBUTION	150,000						
	PER ST. JOSEPH COUNTY HOTEL/MOTEL TAX BOARD							
	SAME AMOUNT AS IN PRIOR YEARS	150,000						
		-----	-----	-----	-----	-----	-----	-----
*		150,000	150,000	150,000	150,000	150,000	150,000	150,000
407-0000-335.04-00	CIGAR. TAX DIST.-C.C.I.F.	267,476	253,987	260,000	260,000	121,494	121,494	258,000
LEVEL	TEXT	TEXT AMT						
02	CIGARETTE TAX DISTRIBUTIONS FROM STATE OF INDIANA	258,000						
	ON A SEMI-ANNUAL BASIS. PER CAPITA FORMULA.							
	ESTIMATE BASED ON TRENDS							
	DISTRIBUTIONS RECEIVED IN JUNE AND DECEMBER	258,000						
		-----	-----	-----	-----	-----	-----	-----
*		267,476	253,987	260,000	260,000	121,494	121,494	258,000
407-0000-361.00-00	INTEREST EARNINGS	83	637	700	700	1,619	1,446	2,000
LEVEL	TEXT	TEXT AMT						
02	ESTIMATED INTEREST EARNED ON FUND BALANCES	2,000						
		2,000						
		-----	-----	-----	-----	-----	-----	-----
*		83	637	700	700	1,619	1,446	2,000
407-0000-362.00-00	RENTAL OF PROPERTY	25,000	25,000	25,000	25,000	0	0	25,000
LEVEL	TEXT	TEXT AMT						
02	SOUTH BEND COMMUNITY SCHOOL CORPORATION	25,000						
	RECEIVE ANNUALLY IN SEPTEMBER	25,000						
		-----	-----	-----	-----	-----	-----	-----
*		25,000	25,000	25,000	25,000	0	0	25,000
**	CUMULATIVE CAPITAL IMPROV	442,559	429,624	435,700	435,700	273,113	272,941	435,000
***	CUMULATIVE CAPITAL IMPROV	442,559	429,624	435,700	435,700	273,113	272,941	435,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
CUMULATIVE CAPITAL IMPROV								
407-0401-415.37-11	CAPITAL LEASE PRINCIPAL	330,000	337,500	345,000	345,000	345,000	168,750	356,250
LEVEL	TEXT		TEXT AMT					
02	2011 CENTURY CENTER REFUNDING BONDS (75%) #7		356,250					
	FINAL PAYMENT DUE 2/1/18		356,250					
407-0401-415.37-12	CAPITAL LEASE INTEREST	39,000	30,375	20,907	20,907	23,250	15,375	15,000
LEVEL	TEXT		TEXT AMT					
02	2011 CENTURY CENTER REFUNDING BONDS (75%) #7		15,000					
			15,000					
407-0401-415.38-03	PAYING AGENT FEES	800	0	0	0	0	0	1,000
*	OTHER SERVICES & CHARGES	369,800	367,875	365,907	365,907	368,250	184,125	372,250
**	CONTROLLER	369,800	367,875	365,907	365,907	368,250	184,125	372,250
***	CUMULATIVE CAPITAL IMPROV	369,800	367,875	365,907	365,907	368,250	184,125	372,250
		369,800	367,875	365,907	365,907	368,250	184,125	372,250

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
EDIT								
408-0000-315.00-00	ECON/DEV INCOME TAX	8,796,821	9,031,709	9,594,602	9,594,602	5,596,851	4,797,301	9,619,239
LEVEL	TEXT		TEXT AMT					
02	2016 DLGF CERTIFICATION AMOUNT PLUS 2%		9,786,000					
	LESS: PSAP DEBT DEDUCTED FROM EDIT		166,761-					
			9,619,239					
*		8,796,821	9,031,709	9,594,602	9,594,602	5,596,851	4,797,301	9,619,239
408-0000-360.00-00	MISCELLANEOUS REVENUE	0	0	0	0	2,766	0	0
*		0	0	0	0	2,766	0	0
408-0000-361.00-00	INTEREST EARNINGS	28,527	56,631	60,000	60,000	53,776	48,815	60,000
LEVEL	TEXT		TEXT AMT					
02	INTEREST ON INVESTMENTS ON FUND BALANCES		60,000					
			60,000					
*		28,527	56,631	60,000	60,000	53,776	48,815	60,000
408-0000-369.00-00	COMMON AREA FEES	0	150,000	150,000	150,000	150,000	150,000	150,000
LEVEL	TEXT		TEXT AMT					
02	LEIGHTON PLAZA COMMON AREA FEES		150,000					
	GROUND LEASE BETWEEN MEMORIAL HOSPITAL AND SOUTH BEND REDEVELOPMENT COMMISSION FOR THE PERIOD 11/15/97 THROUGH 11/15/47. PAYMENT DUE FOR 2007 AND THEREAFTER IS \$150,000 PER YEAR		150,000					
*		0	150,000	150,000	150,000	150,000	150,000	150,000
408-0000-380.10-99	MISC. REIMBURSEMENTS	0	82	0	0	268	268	0
*		0	82	0	0	268	268	0
**	EDIT	8,825,348	9,238,422	9,804,602	9,804,602	5,803,661	4,996,385	9,829,239

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
408-1001-350.10-00	JOB TARGET PENALTY FEE	354,660	354,660	354,660	354,660	354,660	354,660	354,660
LEVEL	TEXT		TEXT AMT					
02	AJ WRIGHT/TJX TAX PENALTY FEES DUE THE CITY		354,660					
	\$354,660 PER YEAR FOR NINE YEARS							
	\$3,191,940 TOTAL. 2012 THROUGH 2020		354,660					
		-----	-----	-----	-----	-----	-----	-----
*		354,660	354,660	354,660	354,660	354,660	354,660	354,660
		-----	-----	-----	-----	-----	-----	-----
**	NEIGHBORHOOD ENGAGEMENT	354,660	354,660	354,660	354,660	354,660	354,660	354,660

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
408-1104-380.10-99	MISC. REIMBURSEMENTS	17,982	0	0	0	0	0	0
*		17,982	0	0	0	0	0	0
**	POTAWATOMI ZOO	17,982	0	0	0	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
408-1201-380.10-99	MISC. REIMBURSEMENTS	11,948	0	0	0	0	0	0
*		11,948	0	0	0	0	0	0
**	NEIGHBORHOOD CODE ENF.	11,948	0	0	0	0	0	0
***	EDIT	9,209,938	9,593,082	10,159,262	10,159,262	6,158,321	5,351,045	10,183,899
		9,209,938	9,593,082	10,159,262	10,159,262	6,158,321	5,351,045	10,183,899

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
EDIT								
408-0401-415.31-06	OTHER PROFESSIONAL SVCS	28,300	0	0	0	0	0	0
408-0401-415.37-11	CAPITAL LEASE PRINCIPAL	506,581	421,800	0	0	0	0	0
LEVEL	TEXT	TEXT AMT						
02	2009 MORRIS PAC REFUNDING BONDS							
	PAID FROM AIRPORT TIF FUND 324 IN 2015 & 2016							
408-0401-415.37-12	CAPITAL LEASE INTEREST	123,000	41,200	0	0	0	0	0
408-0401-415.38-01	PRINCIPAL	760,000	944,178	1,045,000	1,045,000	968,333	526,667	210,000
LEVEL	TEXT	TEXT AMT						
02	2006 CREDIT REFUNDING LEIGHTON PLAZA - TO FUND 324							
	2015 EDIT PARKS BOND	210,000						
	2014 EDIT PSAP BOND - DEDUCTED FROM EDIT REVENUE	210,000						
408-0401-415.38-02	INTEREST	121,520	180,121	227,662	227,662	169,107	134,333	172,256
LEVEL	TEXT	TEXT AMT						
02	2006 CREDIT BONDS LEIGHTON PLAZA)- TO FUND 324							
	2015 EDIT PARKS BOND	172,256						
	2014 EDIT PSAP BOND - DEDUCTED FROM EDIT REVENUE	172,256						
408-0401-415.38-03	PAYING AGENT FEES	1,000	3,000	2,000	2,000	1,000	1,000	2,000
LEVEL	TEXT	TEXT AMT						
02	ESTIMATED PAYING AGENT FEES - US BANK	1,000						
	ESTIMATED PAYING AGENT FEES - PARKS BOND	1,000						
		2,000						
408-0401-415.38-04	PREPAID PRINCIPAL	0	147,811	0	0	0	0	0
408-0401-415.38-05	PREPAID INTEREST	0	85,291	0	0	0	0	0
408-0401-415.39-30	GRANTS AND SUBSIDIES	521,000	467,513	430,000	432,987	272,887	228,137	315,000
LEVEL	TEXT	TEXT AMT						
02	GROW SJC ECONOMIC DEV PROGRAM - 2014 TO 2017	115,000						
	DTSB	200,000						
		315,000						
*	OTHER SERVICES & CHARGES	2,061,401	2,290,914	1,704,662	1,707,649	1,411,327	890,136	699,256
408-0401-415.50-02	INTER-FUND OPER. TRANSFRS	1,688,959	1,967,638	1,967,638	1,807,638	1,395,729	983,819	1,922,673
LEVEL	TEXT	TEXT AMT						
02	DEPT OF COMMUNITY INVESTMENT ADMINISTRATION							
	ANNUAL OPERATING SUBSIDY TO FUND 211							

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
	2017 OPERATING TRANSFER TO DCI FUND		1,522,673					
	ACCOUNT #211-1001-392-00-00 (REDUCE BY \$280,000)							
	TRANSFER TO PARKS & RECREATION FUND 201		400,000					
	MAINTENNANCE AND OTHER SERVICES FORMERLY PROVIDED BY DTSB		1,922,673					
		-----	-----	-----	-----	-----	-----	-----
*	OTHER USES	1,688,959	1,967,638	1,967,638	1,807,638	1,395,729	983,819	1,922,673
		-----	-----	-----	-----	-----	-----	-----
**	CONTROLLER	3,750,360	4,258,552	3,672,300	3,515,287	2,807,056	1,873,955	2,621,929

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
408-0607-431.50-02	INTER-FUND OPER. TRANSFRS	1,866,582	1,853,000	1,853,000	1,853,000	1,389,750	926,500	1,853,000
LEVEL	TEXT		TEXT AMT					
02	TRANSFER TO MVH FUND 202 TO COVER OPERATING EXPENDITURES OF STREET DEPARTMENT AND PAVING TRANSFER TO ACCOUNT NO. 202-0000-392-00-00		1,853,000					
			1,853,000					
*	OTHER USES	1,866,582	1,853,000	1,853,000	1,853,000	1,389,750	926,500	1,853,000
**	STREET	1,866,582	1,853,000	1,853,000	1,853,000	1,389,750	926,500	1,853,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
408-0801-421.36-03	AUTOMOTIVE EQUIPMENT	280,732	280,794	0	0	0	0	0
*	OTHER SERVICES & CHARGES	280,732	280,794	0	0	0	0	0
**	POLICE DEPARTMENT	280,732	280,794	0	0	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
408-0901-422.36-03	AUTOMOTIVE EQUIPMENT	0	73,674	0	0	0	0	0
*	OTHER SERVICES & CHARGES	0	73,674	0	0	0	0	0
**	FIRE DEPT	0	73,674	0	0	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
408-1001-460.31-06	OTHER PROF SERVICES	31,888	0	0	160,000	0	0	320,000
LEVEL	TEXT		TEXT AMT					
02	WORKFORCE DEVELOPMENT PROGRAMMING		320,000					
			320,000					
408-1001-460.33-01	OUTSIDE PRINTING SERVICE	20,947	10,760	0	0	2	0	0
408-1001-460.39-30	GRANTS AND SUBSIDIES	112,500	88,000	353,750	353,750	9,213	9,213	221,000
LEVEL	TEXT		TEXT AMT					
02	NNRO FUNDING PARTNER CONTRIBUTION		75,000					
	V&A PROGRAMS		100,000					
	NEIGHBORHOOD RESOURCES CORPORATION (NRC)		25,000					
	SB HOUSING AUTHORITY LEAD PAINT GRANT (2016 - 2018, 3 YEAR GRANT, 2016 - \$0, 2017 - \$21,000, 2018 - \$21,000)		21,000					
			221,000					
408-1001-460.39-58	HISTORIC PRESERVATION	25,000	25,000	25,000	25,000	12,500	0	26,000
LEVEL	TEXT		TEXT AMT					
02	HISTORIC PRESERVATION COMMISSION GRANT		26,000					
	COMPILE SURVEY DATA, EDUCATE PROPERTY OWNERS, CONDUCT LOCAL HISTORIC REVIEW OF FEDERALLY-FUNDED PROJECTS, DEVELOP AND PROMOTE AUTO/BIKE TOUR.		26,000					
408-1001-460.39-64	PROPERTY MANAGEMENT	0	0	125,000	125,000	0	0	125,000
LEVEL	TEXT		TEXT AMT					
02	V&A PROPERTY MAINT/HOLDING COSTS		125,000					
			125,000					
* OTHER SERVICES & CHARGES		190,335	123,760	503,750	663,750	21,715	9,213	692,000
408-1001-460.41-01	LAND	0	0	197,500	197,500	0	0	0
* CAPITAL		0	0	197,500	197,500	0	0	0
** NEIGHBORHOOD ENGAGEMENT		190,335	123,760	701,250	861,250	21,715	9,213	692,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
408-1050-460.23-40	SALT/ICE MELT	0	0	0	850	821	526	1,000
LEVEL	TEXT		TEXT AMT					
02	ESTIMATED COSTS		1,000					
			1,000					

*	SUPPLIES	0	0	0	850	821	526	1,000
408-1050-460.36-01	BUILDINGS	0	66,314	75,000	75,000	8,050	7,854	75,000
LEVEL	TEXT		TEXT AMT					
02	BUILDING PROPERTY MAINTAINED		75,000					
			75,000					
408-1050-460.39-41	OTHER SERV-MANAGEMENT FEE	19,049	1,005	0	0	0	0	0
408-1050-460.39-64	PROPERTY MANAGEMENT	73,376	170,606	250,000	273,532	26,512	26,512	0
408-1050-460.39-89	MISC CHARGES & SERVICES	266,250	250,997	635,490	676,140	149,458	109,543	640,490
LEVEL	TEXT		TEXT AMT					
02	APPRAISALS/TITLE WORK		75,000					
	TREES MAINTAINED		120,000					
	MOWING ALL DEPARIMENTS		245,490					
	SNOW REMOVAL		40,000					
	CORRIDOR/NEIGHBORHOOD PROGRAM/PROPERTY MAINT		160,000					
			640,490					

*	OTHER SERVICES & CHARGES	358,675	488,922	960,490	1,024,672	184,020	143,910	715,490

**	COMMUNITY INVESTMENT	358,675	488,922	960,490	1,025,522	184,841	144,436	716,490

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
408-1100-452.31-06	OTHER PROFESSIONAL SVCS	19,704	12,023	0	41,978	13,934	12,834	0
*	OTHER SERVICES & CHARGES	19,704	12,023	0	41,978	13,934	12,834	0
**	ADMINISTRATION	19,704	12,023	0	41,978	13,934	12,834	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
408-1104-452.39-30	GRANTS AND SUBSIDIES	0	97,773	100,000	100,000	90,167	90,167	100,000
LEVEL	TEXT		TEXT AMT					
02	2016 CAPITAL CONTRIBUTION TO POTAWATOMI ZOOLOGICAL SOCIETY		100,000					
			100,000					
*	OTHER SERVICES & CHARGES	0	97,773	100,000	100,000	90,167	90,167	100,000
	408-1104-452.42-01 LAND IMPROVEMENTS	35,964	3,200	0	0	2,628	2,628	0
	408-1104-452.42-02 BUILDINGS	150,000	0	0	0	0	0	0
*	CAPITAL	185,964	3,200	0	0	2,628	2,628	0
**	POTAWATOMI ZOO	185,964	100,973	100,000	100,000	92,795	92,795	100,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
408-1201-415.10-01	REGULAR SALARIES	252,878	0	0	0	0	0	0
408-1201-415.10-03	SEASONAL & INTERNS	6,629	0	0	0	0	0	0
408-1201-415.10-09	PERMANENT PART TIME	20,125	0	0	0	0	0	0
408-1201-415.11-01	FICA TAXES	20,632	0	0	0	0	0	0
408-1201-415.11-04	PERF RETIREMENT	28,323	0	0	0	0	0	0
408-1201-415.11-08	HEALTH INSURANCE	66,480	0	0	0	0	0	0
408-1201-415.11-09	LIFE INSURANCE	800	0	0	0	0	0	0
* PERSONNEL SERVICES		395,867	0	0	0	0	0	0
408-1201-415.39-89	MISC CHARGES & SERVICES	527,062	34,420	500,000	500,000	10	10	500,000
LEVEL	TEXT		TEXT AMT					
02	V&A DEMOLITIONS		500,000					
			500,000					
* OTHER SERVICES & CHARGES		527,062	34,420	500,000	500,000	10	10	500,000
408-1201-415.50-02	INTER-FUND OPER. TRANSFRS	2,306,560	2,033,776	2,033,776	2,033,776	1,525,332	508,444	931,096
LEVEL	TEXT		TEXT AMT					
02	TRANSFER TO CODE ENFORCEMENT IN FUND 600		1,438,451					
	TRANSFER TO CODE/UNSAFE BUILDING FUND 219		579,757					
	LESS: REDUCITON TO CODE FUND 600 TO BALANCE		1,087,112-					
			931,096					
* OTHER USES		2,306,560	2,033,776	2,033,776	2,033,776	1,525,332	508,444	931,096
** NEIGHBORHOOD CODE ENF.		3,229,489	2,068,196	2,533,776	2,533,776	1,525,342	508,454	1,431,096

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
408-1207-415.50-02	INTER-FUND OPER. TRANSFRS	0	629,368	629,368	629,368	472,026	157,342	728,865
LEVEL	TEXT		TEXT AMT					
02	TRANSFER TO FUND 600 - ANIMAL CONTROL DEPARTMENT		728,865					
			728,865					
*	OTHER USES	0	629,368	629,368	629,368	472,026	157,342	728,865
**	ANIMAL CONTROL	0	629,368	629,368	629,368	472,026	157,342	728,865
***	EDIT	9,881,841	9,889,262	10,450,184	10,560,181	6,507,459	3,725,529	8,143,380
		9,881,841	9,889,262	10,450,184	10,560,181	6,507,459	3,725,529	8,143,380

Self-Funded Employee Benefits - 711

Fund Summary - Operating and Capital Budget

Description	2014 Actual	2015 Actual	2016 Amended Budget	30-Jun Actual	2017 Proposed Budget	Forecast				Budget Variance 2016-2017	% Change
						2018	2019	2020	2021		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	12,895,536	14,235,582	17,151,500	7,570,459	17,755,850	19,176,318	20,710,423	22,367,257	24,156,638	604,350	3.5%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	423,441	143,931	24,845	180,428	40,000	40,800	41,616	42,448	43,297	15,155	61.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	13,318,977	14,379,513	17,176,345	7,750,887	17,795,850	19,217,118	20,752,039	22,409,706	24,199,935	619,505	3.6%
EXPENDITURES BY PROGRAM											
1 Health and Wellness Clinic	-	-	-	-	1,056,000	1,077,120	1,034,035	1,054,716	1,075,810	1,056,000	-
2 Health Insurance and Drug Claims	-	-	-	-	14,484,945	15,643,741	16,895,240	18,246,859	19,706,608	14,484,945	-
3 Insurance Programs (other than Health)	-	-	-	-	1,331,300	1,437,804	1,552,828	1,677,055	1,811,219	1,331,300	-
4 Insurance Administration Costs	-	-	-	-	691,980	747,338	807,125	871,696	941,431	691,980	-
5 Wellness Program Costs	-	-	-	-	231,625	236,258	240,983	245,802	250,718	231,625	-
6	-	-	-	-	-	-	-	-	-	-	-
7	-	-	-	-	-	-	-	-	-	-	-
8	-	-	-	-	-	-	-	-	-	-	-
9	-	-	-	-	-	-	-	-	-	-	-
10	-	-	-	-	-	-	-	-	-	-	-
					17,795,850	19,142,261	20,530,211	22,096,127	23,785,786		
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	4,000	-	-	-	-	-	-	(4,000)	-100.0%
Fringe Benefits	-	10	316	-	-	-	-	-	-	(316)	-100.0%
Total Personnel	-	10	4,316	-	-	-	-	-	-	(4,316)	-100.0%
Supplies	38,633	14,540	17,875	15,584	77,875	-	-	-	-	60,000	335.7%
Services & Charges											
Professional Services	272,638	295,411	1,415,599	793,135	1,204,000	1,300,320	1,404,346	1,516,693	1,638,029	(211,599)	-14.9%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	398	1,118	2,000	-	2,000	2,000	2,000	2,000	2,000	-	0.0%
Travel	229	2,382	5,300	-	2,600	2,600	2,600	2,600	2,600	(2,700)	-50.9%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	360,815	431,763	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	14,250,721	13,322,210	15,933,800	5,829,167	16,509,375	17,912,198	19,343,094	20,888,412	22,557,306	575,575	3.6%
Total Services & Charges	14,884,801	14,052,884	17,356,699	6,622,302	17,717,975	19,217,118	20,752,039	22,409,706	24,199,935	361,276	2.1%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	14,923,434	14,067,434	17,378,890	6,637,886	17,795,850	19,217,118	20,752,039	22,409,706	24,199,935	416,960	2.4%
Net Surplus / (Deficit)	(1,604,457)	312,079	(202,545)	1,113,001	-	-	-	0	0		
Beginning Cash Balance	5,661,447	4,059,314	4,374,721	4,374,721	4,172,176	4,172,176	4,172,176	4,172,176	4,172,176		
Cash Adjustments	(1,602,133)	315,407	-	-	-	-	-	-	-		
Ending Cash Balance	4,059,314	4,374,721	4,172,176	5,487,722	4,172,176	4,172,176	4,172,176	4,172,176	4,172,176		
Cash Reserves Target	3,730,859	3,516,859	4,344,723	1,659,472	4,448,963	4,804,280	5,188,010	5,602,426	6,049,984		25.00%

Explain Significant Revenue and Expenditure Changes Below:

In January 2016, the City opened a near-site health and wellness center (health clinic) for all employees and their dependents who are currently on the City health insurance plan. The City is anticipating savings on overall health claims in the long term, however, it is unknown at this time the amount of savings. Overall, the City is expecting to see an increase of approx. 8% per year on health claims based on current year trends. In past years, the increase has been between 10% and 20% increases over the previous years. This trend is very positive due to the large overall cost of health care.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
SELF FUNDED EMPLOYEE BENE								
711-0000-360.00-00	MISCELLANEOUS REVENUE	0	6,090	0	0	0	0	0
*		0	6,090	0	0	0	0	0
711-0000-361.00-00	INTEREST EARNINGS	15,785	28,482	23,345	23,345	26,403	23,847	40,000
LEVEL	TEXT		TEXT AMT					
02	ANNUAL INTEREST - ANNUALIZE PRIOR YEAR		40,000					
			40,000					
*		15,785	28,482	23,345	23,345	26,403	23,847	40,000
711-0000-380.10-99	MISC. REIMBURSEMENTS	899	226	0	500	3,659	3,659	0
*		899	226	0	500	3,659	3,659	0
711-0000-395.10-02	EMPLOYEE-HEALTH	1,458,376	1,442,550	1,750,600	1,750,600	956,264	820,745	1,707,150
LEVEL	TEXT		TEXT AMT					
02	ALL EMPLOYEES		1,707,150					
	ANNUALIZE PLUS 4%		1,707,150					
711-0000-395.10-04	DENTAL AND VISION PLAN	471,231	484,639	537,400	537,400	295,962	253,827	528,000
LEVEL	TEXT		TEXT AMT					
02	EMPLOYEE DEDUCTIONS		528,000					
	ANNUALIZE PLUS 4%		528,000					
711-0000-395.10-05	ADDITIONAL FLEX	250,830	230,223	305,000	305,000	124,070	106,677	213,000
LEVEL	TEXT		TEXT AMT					
02	EMPLOYEE FLEX SPENDING		213,000					
			213,000					
711-0000-395.10-06	DEPENDENT CARE	33,760	31,558	37,000	37,000	24,805	21,204	40,000
LEVEL	TEXT		TEXT AMT					
02	EMPLOYEE DEPENDENT CARE		40,000					
			40,000					
711-0000-395.10-10	PENSION MEDICAL & LIFE	283,335	282,483	304,800	304,800	208,294	181,853	378,000
LEVEL	TEXT		TEXT AMT					
02	RETIREE EMPLOYEE PENSION		378,000					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
	ANNUALIZE PLUS 4%		378,000					
711-0000-395.10-13	SPOUSAL SURCHARGE	0	112,350	118,500	118,500	66,485	57,005	135,000
LEVEL	TEXT		TEXT AMT					
02	ANNUALIZE AND INCREASED BY \$5 PER MONTH (20%)		135,000					
			135,000					
711-0000-395.10-50	COBRA RECEIPTS	83,549	61,313	54,000	54,000	10,285	8,320	20,000
LEVEL	TEXT		TEXT AMT					
02	EMPLOYEE COBRA		20,000					
	ANNUALIZE RECENT MONIH DON'T INCREASE - ASSUME EMPLOYEES WILL GO TO THE EXCHANGE		20,000					
711-0000-395.20-07	LIFE INSURANCE PREMIUM	156,759	152,519	153,700	153,700	89,136	76,415	153,700
LEVEL	TEXT		TEXT AMT					
02	EMPLOYER RETIREE LIFE INSURANCE ANNUALIZE		153,700					
			153,700					
711-0000-395.20-08	L-TERM DISABILITY PREMIUM	52,652	49,945	50,000	50,000	32,272	27,532	50,000
LEVEL	TEXT		TEXT AMT					
02	EMPLOYER LONG TERM DISABILITY/SHORT TERM DISABILIT ANNUALIZE		50,000					
			50,000					
711-0000-395.20-10	PENSION MEDICAL	516,770	455,712	604,800	604,800	227,104	188,752	407,000
LEVEL	TEXT		TEXT AMT					
02	EMPLOYER PORTION OF RETIREE MEDICAL ANNUALIZED + 8% INCREASE		407,000					
			407,000					
711-0000-395.20-11	EMPLOYER CONTRIBUTIONS	9,281,074	10,932,290	13,235,700	13,235,700	7,642,549	6,539,072	14,124,000
LEVEL	TEXT		TEXT AMT					
02	EMPLOYER TEAMSTER/NON BARGAINING/POLICE/FIRE ANNUALIZE PLUS 8%		14,124,000					
			14,124,000					
711-0000-395.20-12	FIRE-EMPLOYER	20,208	0	0	0	0	0	0
711-0000-395.20-13	POLICE-EMPLOYER	77,464	0	0	0	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
711-0000-395.20-52	POLICE REBATE	71,991	0	0	0	0	0	0
711-0000-395.20-54	FIRE FAMILY	42	0	0	0	0	0	0
711-0000-395.20-56	TM & NB SINGLE	137,495	0	0	0	0	0	0
		-----	-----	-----	-----	-----	-----	-----
*		12,895,536	14,235,582	17,151,500	17,151,500	9,677,226	8,281,401	17,755,850
		-----	-----	-----	-----	-----	-----	-----
711-0000-396.01-00	SPECIFIC STOP LOSS	406,757	109,133	0	1,000	759,628	607,820	0
		-----	-----	-----	-----	-----	-----	-----
*		406,757	109,133	0	1,000	759,628	607,820	0
		-----	-----	-----	-----	-----	-----	-----
**	SELF FUNDED EMPLOYEE BENE	13,318,977	14,379,513	17,174,845	17,176,345	10,466,916	8,916,727	17,795,850
		-----	-----	-----	-----	-----	-----	-----
***	SELF FUNDED EMPLOYEE BENE	13,318,977	14,379,513	17,174,845	17,176,345	10,466,916	8,916,727	17,795,850
		-----	-----	-----	-----	-----	-----	-----
		13,318,977	14,379,513	17,174,845	17,176,345	10,466,916	8,916,727	17,795,850

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures	
SELF FUNDED EMPLOYEE BENE									
711-0401-671.10-03	SEASONAL & INTERNS	0	0	4,000	4,000	0	0	0	
711-0401-671.11-01	FICA - REGULAR	0	0	306	306	0	0	0	
711-0401-671.11-07	UNEMPLOYMENT COMP	0	10	10	10	1,223	0	0	
-----		-----		-----		-----		-----	
*	PERSONNEL SERVICES	0	10	4,316	4,316	1,223	0	0	
711-0401-671.21-02	STATIONERY & PRINTING	93	7	500	500	0	0	500	
LEVEL	TEXT	TEXT AMT							
02	CITY PRINT SHOP FOR WELLNESS	500							
		500							
711-0401-671.21-03	OTHER OFFICE SUPPLIES	0	0	500	500	0	0	500	
LEVEL	TEXT	TEXT AMT							
02	FOR WELLNESS	500							
		500							
711-0401-671.22-25	WELLNESS PROGRAM SUPPLIES	38,540	12,133	16,875	16,875	753	513	16,875	
LEVEL	TEXT	TEXT AMT							
02	FITBITS/BODY BUGG	5,000							
	GRILLING/COOKING SUPPLIES	2,000							
	MARTIN'S COOKING DEMO & SHOPPING	1,000							
	PROMOTIONAL/EDUCATIONAL MATERIALS	1,000							
	SUPPLIES FOR GROUP/SPOUSE PHYSICAL EVENT	1,200							
	MISC NEW PROGRAMS	3,775							
	DINING WITH DIABETES	300							
	PRIZES FOR CONTEST	960							
	PRIZES FOR CHALLENGES	800							
	SUPPLIES FOR LUNCH N LEARN	600							
	SCALES	240							
		16,875							
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*	SUPPLIES	38,633	12,140	17,875	17,875	753	513	17,875	
711-0401-671.31-06	OTHER PROFESSIONAL SVCS.	238,615	266,431	196,690	211,599	104,723	84,849	158,000	
LEVEL	TEXT	TEXT AMT							
02	GIBSON ADVISORY (INCLUDES WAKELY)	85,000							
	INFINISOURCE COBRA	8,000							
	ASSET HEALTH - PORTAL & COURSES	60,000							
	ASSET HEALTH - PAPER FORMS	1,000							
	ACA REPORTING	4,000							
		158,000							

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
711-0401-671.31-08	WELLNESS PROGRAM SERVICES	34,023	28,980	50,000	50,000	16,453	13,903	50,000
LEVEL	TEXT		TEXT AMT					
02	O'BRIEN FITNESS CENTER		12,000					
	PARKS STAFF - AMANDA		18,000					
	SPEAKERS		7,000					
	MARTIN'S SPEAKERS		3,000					
	OUTSIDE PROGRAMS BROUGHT IN		3,000					
	MISC NEW PROGRAMS		2,000					
	HEALTH FAIR		5,000					
			50,000					
711-0401-671.31-70	ADM FEE ALLOCATION	360,815	431,763	0	0	0	0	0
711-0401-671.32-02	POSTAGE	466	139	1,000	1,000	9	8	150
LEVEL	TEXT		TEXT AMT					
02	ESTIMATE		150					
			150					
711-0401-671.32-21	TRAVEL - MILEAGE	29	0	300	300	0	0	100
LEVEL	TEXT		TEXT AMT					
02	MILEAGE		100					
			100					
711-0401-671.32-22	TRAVEL - AIRFARE	0	792	1,500	1,500	0	0	800
LEVEL	TEXT		TEXT AMT					
02	AIRFARE		800					
			800					
711-0401-671.32-23	TRAVEL - HOTEL	144	953	1,500	1,500	0	0	1,000
LEVEL	TEXT		TEXT AMT					
02	HOTEL		1,000					
			1,000					
711-0401-671.32-24	TRAVEL - MEALS	44	375	1,000	1,000	0	0	400
LEVEL	TEXT		TEXT AMT					
02	MEALS		400					
			400					
711-0401-671.32-25	TRAVEL - OTHER	12	262	1,000	1,000	0	0	300
LEVEL	TEXT		TEXT AMT					
02	OTHER		300					
			300					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
711-0401-671.34-05	LIFE	111,923	105,650	118,000	118,000	44,470	35,525	115,000
LEVEL	TEXT		TEXT AMT					
02	SYMETRA		115,000					
			115,000					
711-0401-671.34-06	LONG TERM DISABILITY	52,924	50,081	56,000	56,000	25,514	20,373	65,000
LEVEL	TEXT		TEXT AMT					
02	SYMETRA		65,000					
			65,000					
711-0401-671.34-13	EMPLOYEE ASSISTANCE PROG.	42,623	52,368	55,000	55,000	22,807	18,962	55,000
LEVEL	TEXT		TEXT AMT					
02	NEW AVENUES		55,000					
			55,000					
711-0401-671.34-14	VISION PLAN	134,577	147,160	153,000	153,000	85,635	73,532	158,000
LEVEL	TEXT		TEXT AMT					
02	ESTIMATE PER WAKELY		158,000					
			158,000					
711-0401-671.34-15	DENIAL PLAN	513,453	505,718	533,000	533,000	293,328	251,937	535,000
LEVEL	TEXT		TEXT AMT					
02	ESTIMATE PER WAKLEY		535,000					
			535,000					
711-0401-671.34-16	FLEX CLAIMS	174,062	172,240	242,000	242,000	77,864	68,160	225,000
LEVEL	TEXT		TEXT AMT					
02	EMPLOYEE CONTRIBUTIONS-PASS THRU		225,000					
			225,000					
711-0401-671.34-17	MEDICAL CLAIMS	11,833,657	10,985,780	13,250,000	11,750,000	6,228,300	5,472,132	11,666,645
LEVEL	TEXT		TEXT AMT					
02	PER WAKELY		13,766,645					
	LESS ESTIMATED DRUG COSTS - SEPERATLY STATED		2,100,000-					
			11,666,645					
711-0401-671.34-18	CLAIMS ADMINISTRATION	763,534	689,627	714,750	714,750	338,820	285,114	691,980
LEVEL	TEXT		TEXT AMT					
02	ANTHEM \$46.18 * 1089 * 12		603,480					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
	ACA \$27 PER COVERED LIFE (2,600 EST)		70,200					
	PCORI \$2.17 PER COVERED LIFE (2,600 EST)		5,700					
	NORTH AMERICA ADMINISTRATORS		12,600					
			691,980					
711-0401-671.34-22	PRIOR YR. FLEX	51,925	51,694	63,000	63,000	59,946	59,946	63,000
LEVEL	TEXT		TEXT AMT					
02	ESTIMATE		63,000					
			63,000					
711-0401-671.34-23	SH/TM DISABILITY	37,680	68,564	66,000	66,000	23,743	16,614	75,300
LEVEL	TEXT		TEXT AMT					
02	ESTIMATED							
	SYMETRA		69,300					
	SYMETRA ADMINISTRATION		6,000					
			75,300					
711-0401-671.34-24	DEPENDENT CARE	37,471	28,234	26,000	26,000	11,446	7,090	29,000
LEVEL	TEXT		TEXT AMT					
02	ESTIMATE - EMPLOYEE PASS THROUGH		29,000					
			29,000					
711-0401-671.34-25	PRIOR YEAR DEPENDANT CARE	9,346	9,731	11,000	11,000	5,571	5,571	11,000
LEVEL	TEXT		TEXT AMT					
02	ESTIMATE - EMPLOYEE PASS THROUGH		11,000					
			11,000					
711-0401-671.34-26	SPECIFIC STOP LOSS PREMI.	485,834	453,956	653,000	653,000	300,219	257,238	718,300
LEVEL	TEXT		TEXT AMT					
02	ANIHEM STOP LOSS		718,300					
			718,300					
711-0401-671.34-32	DRUG CLAIMS	0	0	0	1,500,000	1,196,888	1,024,171	2,100,000
LEVEL	TEXT		TEXT AMT					
02	ESTIMATE PER ANIHEM		2,100,000					
			2,100,000					
711-0401-671.39-01	REFNDS,AWARDS,IMDEMNITIES	150	518	0	8,950-	4,235	4,235	0
711-0401-671.39-10	SUBSCRIPTIONS	750	750	1,000	1,000	750	750	1,000
LEVEL	TEXT		TEXT AMT					
02	WELLNESS COUNCIL OF INDIANA		1,000					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
			1,000					
711-0401-671.39-38	NSF CHECKS	346	0	0	0	0	0	0
711-0401-671.39-70	EDUCATION & TRAINING	398	1,118	2,000	2,000	0	0	2,000
LEVEL	TEXT		TEXT AMT					
02	REGISTRATION FOR WELLNESS TRAINING/CONF FOR 2		2,000					
			2,000					
*	OTHER SERVICES & CHARGES	14,884,801	14,052,884	16,196,740	16,202,699	8,840,721	7,700,110	16,721,975
**	CONTROLLER	14,923,434	14,065,034	16,218,931	16,224,890	8,842,697	7,700,623	16,739,850

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
711-0425-671.22-24	OTHER OPERATING SUPPLIES	0	2,400	0	0	31,200	16,345	60,000
LEVEL	TEXT		TEXT AMT					
02	QUEST DIAGNOSTICS AND YOUNG AT HEART PHARMACY EST		60,000					
			60,000					
*	SUPPLIES	0	2,400	0	0	31,200	16,345	60,000
711-0425-671.31-06	OTHER PROFESSIONAL SVCS.	0	0	1,115,000	1,115,000	700,312	700,312	996,000
LEVEL	TEXT		TEXT AMT					
02	EMPLOYEE CLINIC \$29.64 PMPM X 2,800 MEMBERS BEGINNING IN JANUARY 2019, COST TO DECREASE BY \$1.37 PMPM		996,000					
			996,000					
711-0425-671.31-26	RECRUITING EXPENSES	0	0	0	39,000	0	0	0
*	OTHER SERVICES & CHARGES	0	0	1,115,000	1,154,000	700,312	700,312	996,000
**	WORKPLACE CLINIC/WELLNESS	0	2,400	1,115,000	1,154,000	731,512	716,657	1,056,000
***	SELF FUNDED EMPLOYEE BENE	14,923,434	14,067,434	17,333,931	17,378,890	9,574,209	8,417,280	17,795,850
		14,923,434	14,067,434	17,333,931	17,378,890	9,574,209	8,417,280	17,795,850

Unemployment Compensation - 713

Fund Summary - Operating and Capital Budget

Description	2014 Actual	2015 Actual	2016 Amended Budget	30-Jun Actual	2017 Proposed Budget	Forecast				Budget Variance 2016-2017	% Change
						2018	2019	2020	2021		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	102,364	101,681	105,682	39,442	81,000	82,620	84,272	85,958	87,677	(24,682)	-23.4%
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	683	1,397	1,600	1,306	2,000	2,000	2,000	2,000	2,000	400	25.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	103,047	103,078	107,282	40,748	83,000	84,620	86,272	87,958	89,677	(24,282)	-22.6%
EXPENDITURES BY PROGRAM											
1 Unemployment Compensation Administration	-	-	-	-	3,705	3,779	3,855	3,932	4,010	3,705	-
2 Unemployment Claims	-	-	-	-	45,000	45,000	45,000	45,000	45,000	45,000	-
3 Outplacement Services	-	-	-	-	20,000	20,000	20,000	20,000	20,000	20,000	-
4	-	-	-	-	-	-	-	-	-	-	-
5	-	-	-	-	-	-	-	-	-	-	-
6	-	-	-	-	-	-	-	-	-	-	-
7	-	-	-	-	-	-	-	-	-	-	-
8	-	-	-	-	-	-	-	-	-	-	-
9	-	-	-	-	-	-	-	-	-	-	-
10	-	-	-	-	-	-	-	-	-	-	-
					68,705	68,779	68,855	68,932	69,010		
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
-	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	7,224	6,796	7,282	3,642	3,705	3,779	3,855	3,932	4,010	(3,577)	-49.1%
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	114,682	68,170	106,600	28,606	65,000	65,000	65,000	65,000	65,000	(41,600)	-39.0%
Total Services & Charges	121,906	74,966	113,882	32,248	68,705	68,779	68,855	68,932	69,010	(45,177)	-39.7%
Capital											
-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	121,906	74,966	113,882	32,248	68,705	68,779	68,855	68,932	69,010	(45,177)	-39.7%
Net Surplus / (Deficit)	(18,859)	28,112	(6,600)	8,500	14,295	15,841	17,418	19,026	20,667		
Beginning Cash Balance	260,030	241,310	269,633	269,633	263,033	277,328	293,169	310,587	329,613		
Cash Adjustments	(18,720)	28,323	-	-	-	-	-	-	-		
Ending Cash Balance	241,310	269,633	263,033	278,133	277,328	293,169	310,587	329,613	350,279		
Cash Reserves Target	30,477	18,742	28,471	8,062	17,176	17,195	17,214	17,233	17,253		25.00%

Explain Significant Revenue and Expenditure Changes Below:

No significant changes projected for 2017. Cash balance continues to be very strong and it appears it will continue through 2021. The fund pays unemployment claims and outplacement services costs and charges an percentage allocation of payroll wages to departments to cover the cost. The City may consider reducing the percentage charged if current low claims paid continues.

Note: The Cash Reserves Target for this fund is equal to 25% of annual expenditures.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
UNEMPLOYMENT COMP FUND								
713-0000-361.00-00	INTEREST EARNINGS	683	1,397	1,600	1,600	1,432	1,306	2,000
LEVEL	TEXT		TEXT AMT					
02	ESTIMATED INTEREST EARNINGS BASED ON RECENT TRENDS AND HIGHER CASH BALANCES		2,000					
			2,000					
*		683	1,397	1,600	1,600	1,432	1,306	2,000
713-0000-395.20-02	EMPLOYER	102,364	101,681	105,682	105,682	58,276	39,442	81,000
LEVEL	TEXT		TEXT AMT					
02	2017 DEPARTMENT COSTS FOR UNEMPLOYMENT ESTIMATED AT 2% ABOVE CURRENT YEAR RATES		81,000					
			81,000					
*		102,364	101,681	105,682	105,682	58,276	39,442	81,000
**	UNEMPLOYMENT COMP FUND	103,047	103,078	107,282	107,282	59,708	40,748	83,000
***	UNEMPLOYMENT COMP FUND	103,047	103,078	107,282	107,282	59,708	40,748	83,000
		103,047	103,078	107,282	107,282	59,708	40,748	83,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
UNEMPLOYMENT COMP FUND								
713-0401-671.11-07	UNEMPLOYMENT COMP	114,682	54,970	80,000	80,000	20,592	17,606	45,000
LEVEL	TEXT	TEXT AMT						
02	UNEMPLOYMENT INTERNAL SERVICE FUND	45,000						
	ALL UNEMPLOYMENT CLAIMS PAID FROM FUND 713	45,000						

*	PERSONNEL SERVICES	114,682	54,970	80,000	80,000	20,592	17,606	45,000
	713-0401-671.31-25 OUTPLACEMENT SERVICES	0	13,200	20,000	26,600	11,000	11,000	20,000
LEVEL	TEXT	TEXT AMT						
02	OUTPLACEMENT SERVICES FOR DISPLACED CITY WORKERS MOVED FROM GENERAL FUND FOR 2015	20,000						
		20,000						
	713-0401-671.31-70 ADM FEE ALLOCATION	7,224	6,796	7,282	7,282	4,249	3,642	3,705
LEVEL	TEXT	TEXT AMT						
02	2017 FIXED COST ALLOCATION #1 ADMINISTRATIVE FEE	3,705						
		3,705						

*	OTHER SERVICES & CHARGES	7,224	19,996	27,282	33,882	15,249	14,642	23,705

**	CONTROLLER	121,906	74,966	107,282	113,882	35,841	32,248	68,705

***	UNEMPLOYMENT COMP FUND	121,906	74,966	107,282	113,882	35,841	32,248	68,705

		121,906	74,966	107,282	113,882	35,841	32,248	68,705

VEHICLE/EQUIPMENT LEASING FUND 750

Fund Summary - Operating and Capital Budget

Description	2014 Actual	2015 Actual	2016 Amended Budget	30-Jun Actual	2017 Proposed Budget	Forecast				Budget Variance 2016-2017	% Change
						2018	2019	2020	2021		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	5,500,000	6,600,000	6,700,000	6,800,000	6,900,000	5,500,000	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	5,500,000	6,600,000	6,700,000	6,800,000	6,900,000	5,500,000	-
EXPENDITURES BY PROGRAM											
1 Capital Lease Payments	-	-	-	-	5,500,000	6,600,000	6,700,000	6,800,000	6,900,000	5,500,000	-
2	-	-	-	-	-	-	-	-	-	-	-
3	-	-	-	-	-	-	-	-	-	-	-
4	-	-	-	-	-	-	-	-	-	-	-
5	-	-	-	-	-	-	-	-	-	-	-
6	-	-	-	-	-	-	-	-	-	-	-
7	-	-	-	-	-	-	-	-	-	-	-
8	-	-	-	-	-	-	-	-	-	-	-
9	-	-	-	-	-	-	-	-	-	-	-
10	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	5,500,000	6,600,000	6,700,000	6,800,000	6,900,000		
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
	-	-	-	-	230,000	1,000,000	1,000,000	1,000,000	1,000,000	230,000	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	5,270,000	5,600,000	5,700,000	5,800,000	5,900,000	5,270,000	-
Total Expenditures by Type	-	-	-	-	5,500,000	6,600,000	6,700,000	6,800,000	6,900,000	5,500,000	-
Net Surplus / (Deficit)	-	-	-	-	-	-	-	-	-	-	-
Beginning Cash Balance	-	-	-	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000		
Cash Adjustments	-	-	-	-	-	-	-	-	-		
Ending Cash Balance	-	-	-	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		0.00%

Explain Significant Revenue and Expenditure Changes Below:

The City leases certain vehicles and equipment for the police department, public works and other departments and pays them through capital lease proceeds that are accounted for in this fund. The funds are maintained by trustee financial institutions and expended upon the provision by the City of a proper claim form and invoice. The trustee escrow accounts have been maintained by the City for many years and the desire is to integrate these records into the formal accounting system in 2017.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
EQUIPMENT/VEHICLE LEASING								
750-0000-361.00-00	INTEREST EARNINGS	0	0	0	0	0	0	1,000
LEVEL	TEXT	TEXT AMT						
02	ESTIMATED INTEREST EARNINGS ON ESCROW FUNDS	1,000						
		1,000						
		-----	-----	-----	-----	-----	-----	-----
*		0	0	0	0	0	0	1,000
750-0000-393.00-00	DEBT PROCEEDS	0	0	0	0	0	0	5,499,000
LEVEL	TEXT	TEXT AMT						
02	CAPITAL LEASE DEBT PROCEEDS DEPOSITED INTO ESCROW ACCOUNTS TO PURCHASE LEASED VEHICLES AND EQUIPMENT	5,499,000						
		5,499,000						
		-----	-----	-----	-----	-----	-----	-----
*		0	0	0	0	0	0	5,499,000
**	EQUIPMENT/VEHICLE LEASING	0	0	0	0	0	0	5,500,000
		-----	-----	-----	-----	-----	-----	-----
***	EQUIPMENT/VEHICLE LEASING	0	0	0	0	0	0	5,500,000
		-----	-----	-----	-----	-----	-----	-----
		0	0	0	0	0	0	5,500,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
EQUIPMENT/VEHICLE LEASING								
750-0000-413.22-24	OTHER SUPPLIES	0	0	0	0	0	0	230,000
LEVEL	TEXT	TEXT AMT						
02	ESCROW PAYMENTS FOR CONTAINERS AND SUPPLIES	230,000						
	SOLID WASTE: TOTES - \$230,000	230,000						

*	SUPPLIES	0	0	0	0	0	0	230,000
750-0000-413.43-02	MOTOR EQUIPMENT	0	0	0	0	0	0	3,960,000
LEVEL	TEXT	TEXT AMT						
02	ESCROW PAYMENTS FOR CITY VEHICLE LEASES	3,960,000						
	POLICE, STREET DEPT, SOLID WASTER, OTHER CITY DEPARTMENTS - DEPARIMENTS BUDGET CAPITAL LEASE PAYMENTS FOR FIVE YEARS.							
	INCLUDES:							
	SOLID WASTE: CNG TRASH TRUCK - \$275,000							
	SOLID WASTE: PICKUP TRUCK WITH DUMP BED - \$65,000							
	SOLID WASTE: GRAPPLE TRUCK - \$250,000							
	POLICE: VEHICLES - \$1,250,000							
	EMS: 1 AERIAL TRUCK - \$1,000,000							
	MVH: 2 CNG TANDEM AXLE DUMP TRUCKS - \$450,000							
	BLDG DEPT: 2 2017 4WD PICKUP TRUCKS - \$90,000							
	BLDG DEPT: 2018 CHASSIS - \$45,000							
	BLDG DEPT: ANIMAL BOX - \$30,000							
	OTHER - \$505,000	3,960,000						
750-0000-413.43-09	EQUIPMENT	0	0	0	0	0	0	1,310,000
LEVEL	TEXT	TEXT AMT						
02	ESCROW PAYMENTS FOR METERS AND VEHICLE EQUIPMENT	1,310,000						
	WATER METERS - \$960,000							
	EQUIPMENT FOR POLICE CARS - \$250,000							
	OTHER - \$100,000	1,310,000						

*	CAPITAL	0	0	0	0	0	0	5,270,000

**	EQUIPMENT/VEHICLE LEASING	0	0	0	0	0	0	5,500,000

***	EQUIPMENT/VEHICLE LEASING	0	0	0	0	0	0	5,500,000

South Bend Building Corporation - 755

Fund Summary - Operating and Capital Budget

Description	2014 Actual	2015 Actual	2016 Amended Budget	30-Jun Actual	2017 Proposed Budget	Forecast				Budget Variance 2016-2017	% Change
						2018	2019	2020	2021		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	4,000	4,000	4,000	4,000	4,000	4,000	-
Transfers In	-	-	-	-	2,639,214	2,628,025	2,623,894	2,621,085	2,216,580	2,639,214	-
Total Revenue	-	-	-	-	2,643,214	2,632,025	2,627,894	2,625,085	2,220,580	2,643,214	-
EXPENDITURES BY PROGRAM											
1 Debt Service	-	-	-	-	2,643,214	2,632,025	2,627,894	2,625,085	2,220,580	2,643,214	-
2	-	-	-	-	-	-	-	-	-	-	-
3	-	-	-	-	-	-	-	-	-	-	-
4	-	-	-	-	-	-	-	-	-	-	-
5	-	-	-	-	-	-	-	-	-	-	-
6	-	-	-	-	-	-	-	-	-	-	-
7	-	-	-	-	-	-	-	-	-	-	-
8	-	-	-	-	-	-	-	-	-	-	-
9	-	-	-	-	-	-	-	-	-	-	-
10	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	2,643,214	2,632,025	2,627,894	2,625,085	2,220,580		
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	2,040,000	2,100,000	2,175,000	2,250,000	2,000,000	2,040,000	-
Interest & Fees	-	-	-	-	603,214	532,025	452,894	375,085	220,580	603,214	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	2,643,214	2,632,025	2,627,894	2,625,085	2,220,580	2,643,214	-
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	-	-	-	-	2,643,214	2,632,025	2,627,894	2,625,085	2,220,580	2,643,214	-
Net Surplus / (Deficit)	-	-	-	-	-	-	-	-	-	-	-
Beginning Cash Balance	-	-	-	-	750,000	750,000	750,000	750,000	750,000		
Cash Adjustments	-	-	-	-	-	-	-	-	-		
Ending Cash Balance	-	-	-	-	750,000	750,000	750,000	750,000	750,000		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		0.00%

Explain Significant Revenue and Expenditure Changes Below:

The South Bend Building Corporation receives debt service payments from the City and passes them through to trustee banks and bondholders. The South Bend Building Corporation is a separate legal entity and the City wishes to formally integrate its operations into its formal accounting system in 2017. The South Bend Building Corporation is reported as a fund in the City's Comprehensive Annual Financial Report (CAFR).

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
SB BUILDING CORPORATION								
755-0000-361.00-00	INTEREST EARNINGS	0	0	0	0	0	0	4,000
LEVEL	TEXT	TEXT AMT						
02	ESTIMATED ESCROW INTEREST EARNINGS	4,000						
		4,000						

*		0	0	0	0	0	0	4,000
755-0000-392.00-00	INTERFUND OPER. TRANSFER	0	0	0	0	0	0	2,639,214
LEVEL	TEXT	TEXT AMT						
02	CITY CONTRIBUTIONS (DEBT SERVICE) FOR BUILDING CORPORATION BONDS	2,639,214						
		2,639,214						

*		0	0	0	0	0	0	2,639,214

**	SB BUILDING CORPORATION	0	0	0	0	0	0	2,643,214

***	SB BUILDING CORPORATION	0	0	0	0	0	0	2,643,214
		0	0	0	0	0	0	2,643,214

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
SB BUILDING CORPORATION								
755-0602-431.37-11	CAPITAL LEASE PRINCIPAL	0	0	0	0	0	0	2,040,000
LEVEL	TEXT	TEXT AMT						
02	DEBT SERVICE PRINCIPAL PAID THROUGH ESCROW:							
	2012 POLICE & FIRE REFUNDING #39	1,240,000						
	2010 PUBLIC WORKS BUILDING REFUNDING #36	575,000						
	2013 EMS TRAINING TOWER/FIRE STATION #148	225,000						
		2,040,000						
755-0602-431.37-12	CAPITAL LEASE INTEREST	0	0	0	0	0	0	599,214
LEVEL	TEXT	TEXT AMT						
02	DEBT SERVICE INTEREST PAID THROUGH ESCROW:							
	2012 POLICE & FIRE REFUNDING #39	325,740						
	2010 PUBLIC WORKS BUILDING REFUNDING #36	95,994						
	2013 EMS TRAINING TOWER & FIRE STATION #148	177,480						
		599,214						
755-0602-431.38-03	PAYING AGENT FEES	0	0	0	0	0	0	4,000
LEVEL	TEXT	TEXT AMT						
02	ESTIMATED PAYING AGENT FEES	4,000						
		4,000						

*	OTHER SERVICES & CHARGES	0	0	0	0	0	0	2,643,214

**	ENGINEERING	0	0	0	0	0	0	2,643,214

***	SB BUILDING CORPORATION	0	0	0	0	0	0	2,643,214
		0	0	0	0	0	0	2,643,214

Admin & Finance - 101-0401

Fund Summary - Operating and Capital Budget

Description	2014 Actual	2015 Actual	2016 Amended Budget	30-Jun Actual	2017 Proposed Budget	Forecast				Budget Variance 2016-2017	% Change	
						2018	2019	2020	2021			
EXPENDITURES BY PROGRAM												
1 Diversity & Inclusion Efforts											-	-
2 Financial Reporting											-	-
3 Budget Development											-	-
4 Accounts Payable											-	-
5 Payroll Processing											-	-
6 Purchasing and Contract Review											-	-
7 City-Wide Human Resource Events											-	-
8 Personnel Records Management											-	-
9 Talent Management											-	-
10 Other Programs											-	-
											-	-
EXPENDITURES BY TYPE												
Personnel												
Salaries & Wages	1,266,498	1,207,387	1,403,894	508,356	1,405,390	1,433,498	1,462,168	1,491,411	1,521,239		1,496	0.1%
Fringe Benefits	437,093	437,706	575,030	207,413	632,708	683,325	737,991	797,030	860,792		57,678	10.0%
Total Personnel	1,703,591	1,645,093	1,978,924	715,769	2,038,098	2,116,822	2,200,158	2,288,441	2,382,032		59,174	3.0%
Supplies	32,507	32,487	42,034	11,144	23,500	23,500	23,500	23,500	23,500		(18,534)	-44.1%
Services & Charges												
Professional Services	121,070	51,207	98,390	41,368	44,600	66,000	69,000	72,000	75,000		(53,790)	-54.7%
Printing & Advertising	3,141	891	3,000	878	1,500	1,000	1,000	500	500		(1,500)	-50.0%
Utilities	-	-	-	-	-	-	-	-	-		-	-
Education & Training	19,757	9,665	13,159	5,415	9,960	9,960	9,960	9,960	9,960		(3,199)	-24.3%
Travel	16,553	7,848	13,850	4,227	12,600	12,600	12,600	12,600	12,600		(1,250)	-9.0%
Repairs & Maintenance	9,669	10,006	6,749	2,576	8,000	8,000	8,000	8,000	8,000		1,251	18.5%
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-		-	-
Other Interfund Allocations	15,660	17,818	33,490	17,498	233,767	238,442	243,211	248,075	253,037		200,277	598.0%
Debt Service:												
Principal	2,056	2,440	4,908	2,080	4,493	2,801	2,295	2,430	-		(415)	-8.5%
Interest & Fees	515	1,732	264	250	586	347	211	76	-		322	122.0%
Grants & Subsidies	-	-	-	-	-	-	-	-	-		-	-
Transfers Out	-	-	-	-	-	-	-	-	-		-	-
Other Services & Charges	26,736	34,015	32,720	14,530	22,939	117,939	120,298	122,704	125,158		(9,781)	-29.9%
Total Services & Charges	215,157	135,622	206,530	88,822	338,445	457,089	466,575	476,345	484,255		131,915	63.9%
Capital	-	-	-	-	-	-	-	-	-		-	-
Total Expenditures by Type	1,951,255	1,813,202	2,227,488	815,735	2,400,043	2,597,412	2,690,233	2,788,286	2,889,786		172,555	7.7%

Explain Significant Revenue and Expenditure Changes Below:

Increase in projected spending for 2017 is due to an organizational restructure which moved out all Information Technology personnel to Fund 279 (Innovation and Technology) and moved in all top level fiscal officers to provide better efficiencies across the City. Also increasing are the allocations. This change was made in order to show each department the full cost of administrative functions.

Admin & Finance - 101-0401

Fund Summary - Full-Time Employees

<i>Report ONLY Full-Time positions</i>								
Position	2016			2017	Forecast			
	2015 Actual	Amended Budget	6/30/2016 Actual	Proposed Budget	2018	2019	2020	2021
Staffing (Full-Time Employees)								
Non-Bargaining								
City Controller	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Deputy City Controller	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Director of City Finance (Treasury)	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Performance Improvement Manager	1.0	1.0	1.0	-	-	-	-	-
Accounts Payable Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Financial Specialist II	1.0	1.0	1.0	-	-	-	-	-
Payroll Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Accounting Assistant	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Senior Budget Analyst	1.0	1.0	-	1.0	1.0	1.0	1.0	1.0
Director of Human Resources	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Talent Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Benefits Manager	1.0	1.0	-	-	-	-	-	-
System Specialist IV	3.0	3.0	3.0	-	-	-	-	-
System Specialist III	1.0	1.0	1.0	-	-	-	-	-
System Specialist II	1.0	1.0	1.0	-	-	-	-	-
System Specialist II (Help Desk)	1.0	1.0	1.0	-	-	-	-	-
Purchasing Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Diversity Officer (purchasing)	1.0	-	-	-	-	-	-	-
HR Generalist	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Diversity Compliance/Inclusion Officer	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Sr. HR Generalist	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Director of Accounting & Budget	-	-	-	1.0	1.0	1.0	1.0	1.0
Director of Finance (Various Depts)	-	-	-	6.0	6.0	6.0	6.0	6.0
Grants Administrator	-	-	-	1.0	1.0	1.0	1.0	1.0
Total Non-Bargaining	22.0	23.0	21.0	22.0	22.0	22.0	22.0	22.0
Bargaining								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total Bargaining	-	-	-	-	-	-	-	-
Total Full-Time Employees	22.0	23.0	21.0	22.0	22.0	22.0	22.0	22.0

Explain Significant Staffing Changes Below:
 All Information Technology staff was moved into Fund 279 and fiscal officer salaries were moved to the Administration & Finance budget in order to better account for the positions and for better efficiencies of scale.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
GENERAL FUND								
101-0401-360.00-00	MISCELLANEOUS REVENUE	829	336	0	0	0	0	0
101-0401-360.87-00	P-CARD COMMISSIONS	0	0	10,000	13,548	13,548	13,548	12,000
LEVEL	TEXT	TEXT AMT						
02	P-CARD COMMISSION TO BE REC'D IN 2017 BASED ON 2016 PURCHASES - 1% OF TOTAL SPEND FOR 2016	12,000						
		12,000						
101-0401-360.90-00	SETTLEMENT FEES	3,021	0	0	0	0	0	0
*		3,850	336	10,000	13,548	13,548	13,548	12,000
101-0401-380.10-62	OFFICE MAX REBATE	602	612	0	0	0	0	0
101-0401-380.10-99	MISC. REIMBURSEMENTS	0	220	50	50	2,493	2,493	50
*		602	832	50	50	2,493	2,493	50
**	CONTROLLER	4,452	1,168	10,050	13,598	16,041	16,041	12,050
***	GENERAL FUND	4,452	1,168	10,050	13,598	16,041	16,041	12,050
		4,452	1,168	10,050	13,598	16,041	16,041	12,050

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
GENERAL FUND								
101-0401-415.10-01	REGULAR SALARIES	1,195,516	1,170,053	1,375,274	1,344,974	618,531	490,235	1,405,390
LEVEL	TEXT	TEXT AMT						
02	CITY CONTROLLER	117,171						
	DEPUTY CITY CONTROLLER	95,509						
	DIRECTOR CITY FINANCE	73,200						
	ACCOUNTS PAYABLE SUPERVISOR	47,140						
	PAYROLL SUPERVISOR (1% INCREASE)	45,450						
	ACCOUNTING ASSISTANT (1% INCREASE)	42,353						
	ADMINISTRATIVE ASSISTANT II (2% INCREASE)	40,907						
	SENIOR BUDGET ANALYST	61,200						
	DIRECTOR HUMAN RESOURCES	86,597						
	TALENT MANAGER	66,300						
	PURCHASING MANAGER (2% INCREASE)	66,254						
	HR GENERALIST/BENEFITS COORDINATOR	40,000						
	HR GENERALIST	33,660						
	DIVERSITY COMPLIANCE/INCLUSION OFFICER	75,000						
	SR. HR GENERALIST (PUBLIC SAFETY FOCUS)	60,000						
	FISCAL OFFICERS (FORMERLY IN DEPT BUDGETS):							
	CHIEF FISCAL OFFICER (POLICE FINANCE DIRECTOR)	73,201						
	DIRECTOR OF FINANCE - WATER WORKS	65,249						
	DIRECTOR OF FINANCE - WASTEWATER	60,914						
	DIRECTOR OF FINANCE - MORRIS/PALAIS	60,914						
	DIRECTOR OF FINANCE - PARKS	62,320						
	DIRECTOR OF FINANCE - GENERAL	60,914						
	DIRECTOR 1 DCI - ADM & FINANCE TEAM	69,181						
	SALARIES UNDER CAP - FISCAL OFFICERS	9,000-						
	SALARIES UNDER CAP - OTHERS	65,000-						
	ADJUSTMENT FOR PURCHASING MANAGER - RETIRE 1ST QUARTER, 2017 (\$66,254 X 25%)	16,563						
	GRANTS ADMINISTRATOR (FORMERLY ASSOCIATE I DCI)	59,393						
	TOTAL FT EMPLOYEES - 24	1,405,390						
101-0401-415.10-03	SEASONAL & INTERNS	70,909	36,674	17,600	31,600	17,293	10,003	0
LEVEL	TEXT	TEXT AMT						
02	HR INTERNS - 2 INTERNS X 9 WEEKS (ELIMINATED)							
	FINANCE INTERN - 1 INTERN X 9 WEEKS (ELIMINATED)							
101-0401-415.10-04	OVERTIME	73	660	600	600	222	118	0
101-0401-415.10-09	PERMANENT PART TIME	0	0	18,720	18,720	0	0	0
LEVEL	TEXT	TEXT AMT						
02	HUMAN RESOURCES GENERALIST - PART TIME/RECEPTIONIS ELIMINATED							
101-0401-415.10-10	HIRING BONUS	0	0	0	8,000	8,000	8,000	0
101-0401-415.11-01	FICA TAXES	92,556	89,649	108,033	108,033	47,717	37,578	107,512

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
LEVEL	TEXT		TEXT AMT					
02	TOTAL PAYROLL \$1,405,390 X 7.65%		107,512 107,512					
	101-0401-415.11-04 PERF RETIREMENT	132,915	130,302	154,098	154,098	70,182	55,806	157,404
LEVEL	TEXT		TEXT AMT					
02	ELIGIBLE WAGES \$1,405,390 X 11.2%		157,404 157,404					
	101-0401-415.11-07 UNEMPLOYMENT COMP	3,447	3,260	3,531	3,531	1,035	693	3,514
LEVEL	TEXT		TEXT AMT					
02	UNEMPLOYMENT ALL WAGES - \$1,405,390 X 0.25%		3,514 3,514					
	101-0401-415.11-08 HEALTH INSURANCE	182,974	199,580	294,888	294,888	122,633	106,580	359,858
LEVEL	TEXT		TEXT AMT					
02	HEALTH INSURANCE - 23 X \$15,550 PER YEAR LTD - 23 X \$96 PER YEAR		357,650 2,208 359,858					
	101-0401-415.11-09 LIFE INSURANCE	2,440	2,305	2,760	2,760	1,175	1,005	2,760
LEVEL	TEXT		TEXT AMT					
02	LIFE INSURANCE - 23 X \$120		2,760 2,760					
	101-0401-415.11-12 AUTO ALLOWANCE	4,300	150	0	7,200	5,200	4,800	0
	101-0401-415.11-22 PARKING ALLOWANCE	13,204	8,507	0	0	336-	336-	0
LEVEL	TEXT		TEXT AMT					
02	ESTIMATED COSTS FOR 2016(MOVE TO CITY LOT)							
	101-0401-415.11-24 CELL PHONE ALLOWANCE	4,140	2,875	3,420	3,420	1,230	1,015	660
LEVEL	TEXT		TEXT AMT					
02	HR EMPLOYEE (\$55 X 12 MONTHS)		660 660					
	101-0401-415.11-25 FRINGE BENEFITS TAXES	1,117	1,078	0	1,100	349	272	1,000
LEVEL	TEXT		TEXT AMT					
02	MISC TAXES ON FRINGE BENEFITS		1,000 1,000					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
*	PERSONNEL SERVICES	1,703,591	1,645,093	1,978,924	1,978,924	893,231	715,769	2,038,098
	101-0401-415.21-02 PRINT SHOP	7,494	8,927	1,707	1,707	502	462	1,500
LEVEL	TEXT		TEXT AMT					
02	ADDITIONAL PRINTING COSTS		1,500					
			1,500					
	101-0401-415.21-03 CENTRAL STORES - OFFICE	3,467	3,895	3,500	3,500	2,042	1,895	4,000
LEVEL	TEXT		TEXT AMT					
02	ESTIMATED COSTS 2017		4,000					
			4,000					
	101-0401-415.21-04 OTHER OFFICE SUPPLIES	20,564	16,789	17,000	14,100	6,554	5,666	16,000
LEVEL	TEXT		TEXT AMT					
02	ESTIMATED COSTS 2017		16,000					
			16,000					
	101-0401-415.21-05 SMALL OFFICE EQUIPMENT	982	2,876	1,000	4,727	3,427	3,121	2,000
LEVEL	TEXT		TEXT AMT					
02	ESTIMATED COSTS 2017		2,000					
			2,000					
	101-0401-415.21-99 MUNICIPAL ID CARD COSTS	0	0	18,000	18,000	0	0	0
*	SUPPLIES	32,507	32,487	41,207	42,034	12,525	11,143	23,500
	101-0401-415.31-01 LEGAL SERVICES	550	799	0	200	200	200	0
	101-0401-415.31-06 OTHER PROFESSIONAL SVCS	107,320	50,362	24,300	94,690	45,076	41,168	44,600
LEVEL	TEXT		TEXT AMT					
02	NYHART - GASB 45 UPDATE - EVERY TWO YEARS							
	2016 CAFR PREPARATION ASSISTANCE - PLANIE MORAN		15,050					
	DIVERSITY RECRUITMENT EXPENSE-JOB FAIR, JOB BOARD		10,000					
	PURCHASING CONSULTING		5,000					
	CAFR PREPARATION CONSULTING		5,000					
	MCDC BOND DISCLOSURE COMPLIANCE (UMBAUGH)		9,550					
			44,600					
	101-0401-415.31-25 OUTPLACEMENT SERVICES	13,200	0	0	0	0	0	0
	101-0401-415.31-39 COLLECTION AGENCY EXPENSE	0	46	0	0	0	0	0
	101-0401-415.31-71 CENTRAL STORES ALLOCATION	2,076	2,378	2,321	2,321	1,351	1,158	2,555
LEVEL	TEXT		TEXT AMT					
02	2017 FIXED COST ALLOCATION #3 - CENTRAL STORES		2,555					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
			2,555					
101-0401-415.31-73	PRINT SHOP ALLOCATION	0	0	6,049	6,049	3,528	3,024	8,988
LEVEL	TEXT		TEXT AMT					
02	2017 ALLOCATION		8,988					
			8,988					
101-0401-415.31-75	311 CALL CENTER ALLOC	0	0	5,111	5,111	3,874	3,308	0
101-0401-415.32-02	POSTAGE / FREIGHT	6,803	7,382	7,500	7,500	4,852	4,369	7,500
LEVEL	TEXT		TEXT AMT					
02	ESTIMATE POSTAGE COSTS 2017		7,500					
			7,500					
101-0401-415.32-21	TRAVEL - MILEAGE	867	1,860	2,000	2,000	834	764	2,200
LEVEL	TEXT		TEXT AMT					
02	ESTIMATED TRAVEL COSTS - DLGF, SBOA, IACT		1,000					
	OTHER TRAVEL TO LOCAL MEETINGS		800					
	FISCAL OFFICER TRAVEL		400					
			2,200					
101-0401-415.32-22	TRAVEL - AIRFARE	3,929	1,281	3,500	3,500	1,343	882	3,300
LEVEL	TEXT		TEXT AMT					
02	GFOA ANNUAL CONFERENCE		1,500					
	MISC HR TRAINING		1,000					
	FISCAL OFFICE TRAVEL		800					
			3,300					
101-0401-415.32-23	TRAVEL - HOTEL	9,061	3,358	6,000	6,000	2,480	1,943	5,000
LEVEL	TEXT		TEXT AMT					
02	GFOA CONFERENCE		2,000					
	HR CONFERENCES		2,000					
	FISCAL OFFICER TRAVEL		1,000					
			5,000					
101-0401-415.32-24	TRAVEL - MEALS	1,706	663	1,800	1,800	315	267	1,500
LEVEL	TEXT		TEXT AMT					
02	GFOA CONFERENCE		500					
	HR CONFERENCES		500					
	FISCAL OFFICER TRAVEL		500					
			1,500					
101-0401-415.32-25	TRAVEL - OTHER	990	686	550	550	442	371	600

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
LEVEL	TEXT		TEXT AMT					
02	GFOA CONFERENCE		200					
	HR CONFERENCES		300					
	FISCAL OFFICER TRAVEL		100					
			600					
101-0401-415.33-01	OUTSIDE PRINTING SERVICES	0	0	500	500	0	0	0
101-0401-415.33-02	PUBLICATION LEGAL NOTICE	3,141	891	2,500	2,500	878	878	1,500
LEVEL	TEXT		TEXT AMT					
02	SOUTH BEND TRIBUNE AND TRI COUNTY NEWS LEGAL ADS		1,500					
	BUSINESS LICENSING AND ANNUAL GATEWAY REPORTS		1,500					
101-0401-415.34-02	LIABILITY INSURANCE	4,392	5,616	9,177	9,177	5,355	4,590	4,705
LEVEL	TEXT		TEXT AMT					
02	2017 FIXED COST ALLOCATION #5		4,705					
	LIABILITY INSURANCE		4,705					
101-0401-415.36-01	BUILDINGS	311	425	0	1,200	1,149	1,149	0
101-0401-415.36-02	OFFICE EQUIPMENT	9,358	9,581	5,000	8,549	6,162	1,427	8,000
LEVEL	TEXT		TEXT AMT					
02	COPIER MAINTENANCE		8,000					
			8,000					
101-0401-415.36-04	COMPUTER EQUIPMENT	9,192	9,824	10,832	10,832	6,321	5,418	217,519
LEVEL	TEXT		TEXT AMT					
02	2017 FIXED COST ALLOCATION INFORMATION TECH		217,519					
			217,519					
101-0401-415.37-11	CAPITAL LEASE PRINCIPAL	2,056	2,440	4,908	4,908	3,024	2,080	4,493
LEVEL	TEXT		TEXT AMT					
02	2013 ADMINISTRATIVE COPIER		2,445					
	2016 ADMINISTRATIVE COPIER		2,048					
			4,493					
101-0401-415.37-12	CAPITAL LEASE INTEREST	515	132	264	764	366	250	586
LEVEL	TEXT		TEXT AMT					
02	2013 ADMINISTRATIVE COPIER		127					
	2016 ADMINISTRATIVE COPIER		459					
			586					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
101-0401-415.38-03	PAYING AGENT FEES	0	1,600	0	0	0	0	0
101-0401-415.39-01	REFNDS,AWARDS,IMDEMNITIES	0	0	0	110	110	110	0
101-0401-415.39-10	SUBSCRIPTIONS	587	270	600	1,700	1,695	1,695	1,700
LEVEL	TEXT		TEXT AMT					
02	NEWSPAPERS AND PROFESSIONAL JOURNALS		1,700					
			1,700					
101-0401-415.39-11	DUES & MEMBERSHIPS	3,244	3,145	3,584	4,029	1,894	1,804	3,939
LEVEL	TEXT		TEXT AMT					
02	GFOA		1,680					
	ASSOCIATION OF GOVERNMENT ACCOUNTANTS		95					
	AMERICAN PAYROLL ASSOCIATION		219					
	IMA		225					
	SOCIETY OF HUMAN RESOURCES		570					
	MICHIANA SOCIETY OF HUMAN RESOURCES		35					
	DIVERSITY DUES		500					
	(IN MINORITY SUPPLIERS COUNCIL, WOMEN'S BUS ENTER COUNCIL)							
	INTERNATIONAL PUBLIC MANAGEMENT		390					
	FINANCIAL EXECUTIVES		225					
			3,939					
101-0401-415.39-39	BANK CREDIT CARD CHARGES	1,300	1,373	1,500	1,500	1,287	1,143	3,000
LEVEL	TEXT		TEXT AMT					
02	BUSINESS LICENSE FUNCTION ACCEPTS CREDIT CARD ESTIMATE BASED ON TRENDS		3,000					
			3,000					
101-0401-415.39-70	EDUCATION & TRAINING	19,757	9,665	12,960	13,159	5,415	5,415	9,960
LEVEL	TEXT		TEXT AMT					
02	GFOA ANNUAL CONFERENCE		1,600					
	PAYROLL CONTINUING EDUCATION		1,760					
	IACT BUDGET SEMINARS		600					
	STATE BOARD OF ACCOUNTS TRAINING		500					
	OTHER GFOA/FINANCE TRAINING		1,500					
	OTHER HR TRAINING		2,000					
	FISCAL OFFICER TRAINING		2,000					
			9,960					
101-0401-415.39-89	MISC CHARGES & SERVICES	14,802	21,845	22,000	17,881	6,381	5,409	6,800
LEVEL	TEXT		TEXT AMT					
02	DIVERSITY MEETING COSTS		1,600					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
	OTHER COSTS		1,000					
	WOMEN'S LEADERSHIP CONFERENCE (REMOVED FOR 2017)							
	BUDGET KICKOFF MEETING		700					
	VETERANS' LUNCHEON		3,500					
			6,800					
*	OTHER SERVICES & CHARGES	215,157	135,622	132,956	206,530	104,332	88,823	338,445
**	CONTROLLER	1,951,255	1,813,202	2,153,087	2,227,488	1,010,088	815,736	2,400,043
***	GENERAL FUND	1,951,255	1,813,202	2,153,087	2,227,488	1,010,088	815,736	2,400,043
		1,951,255	1,813,202	2,153,087	2,227,488	1,010,088	815,736	2,400,043

Human Rights - 101-1008

Fund Summary - Operating and Capital Budget

Description	2014 Actual	2015 Actual	2016 Amended Budget	30-Jun Actual	2017 Proposed Budget	Forecast				Budget Variance 2016-2017	% Change
						2018	2019	2020	2021		
EXPENDITURES BY PROGRAM											
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	198,824	215,714	213,967	94,759	185,167	188,870	192,648	196,501	200,431	(28,800)	-13.5%
Fringe Benefits	68,513	77,100	84,676	39,862	100,226	108,244	116,904	126,256	136,356	15,550	18.4%
Total Personnel	267,337	292,814	298,643	134,621	285,393	297,114	309,551	322,757	336,787	(13,250)	-4.4%
Supplies											
	1,353	954	1,546	382	1,037	1,037	1,037	1,037	1,037	(509)	-32.9%
Services & Charges											
Professional Services	-	1,561	-	-	800	800	800	800	800	800	-
Printing & Advertising	502	509	600	393	600	600	600	600	600	-	0.0%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	2,500	-	2,500	2,500	2,500	2,500	2,500	-	0.0%
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	10,727	9,896	8,692	4,388	8,942	8,942	8,942	8,942	8,942	250	2.9%
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	4,752	5,150	6,295	3,144	64,940	66,239	67,563	68,915	70,293	58,645	931.6%
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	49,472	50,452	52,950	20,007	52,950	54,009	55,089	56,191	57,315	-	0.0%
Total Services & Charges	65,453	67,568	71,037	27,932	130,732	133,090	135,495	137,948	140,450	59,695	84.0%
Capital											
	-	10,407	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	334,143	371,743	371,226	162,935	417,162	431,241	446,083	461,741	478,274	45,936	12.4%

Explain Significant Revenue and Expenditure Changes Below:

Due to reduction in overall caseload, there is a plan in place to reduce the number of investigators by (1). However, due to the increase in paperwork and front office needs, the 2017 budget reflects changing 2 part time receptionists to 1 full time administrative assistant. Overall increase in the 2017 budget is due to the change in the allocations for 2017 which allows every department to see the full cost of IT, administrative and other city-wide costs.

Human Rights - 101-1008

Fund Summary - Full-Time Employees

<i>Report ONLY Full-Time positions</i>									
Position	2016			2017 Proposed Budget	Forecast				
	2015 Actual	Amended Budget	6/30/2016 Actual		2018	2019	2020	2021	
Staffing (Full-Time Employees)									
Non-Bargaining									
Director - Human Rights	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Investigator IV	2.0	2.0	2.0	1.0	1.0	1.0	1.0	1.0	1.0
Investigator VI	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Assistant I	-	-	-	1.0	1.0	1.0	1.0	1.0	1.0
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
GENERAL FUND								
101-1008-415.10-01	REGULAR SALARIES	185,691	197,928	197,743	197,743	109,776	88,370	185,167
LEVEL	TEXT		TEXT AMT					
02	1 DIRECTOR HUMAN RIGHTS (2% INCREASE)		62,846					
	1 INVESTIGATOR VI (2% INCREASE)		48,541					
	1 INVESTIGATOR IV (1% INCREASE)		44,713					
	1 INVESTIGATOR IV (ELIMINATE IN 2017)							
	1 AMINISTRATIVE ASSISTANT I (FROM PT)		38,950					
	LESS SALARY CAP DIFFERENCE		9,883-					
			185,167					
101-1008-415.10-03	SEASONAL & INTERNS	1,240	0	0	0	0	0	0
101-1008-415.10-09	PERMANENT PART TIME	11,893	17,786	16,224	16,224	8,158	6,389	0
LEVEL	TEXT		TEXT AMT					
02	CHANGE TO 1 FULL TIME ADMIN ASST I FOR 2017							
101-1008-415.11-01	FICA TAXES	14,873	16,007	16,369	16,369	8,753	7,025	14,165
LEVEL	TEXT		TEXT AMT					
02	TOTAL WAGES \$185,167 X 7.65%		14,165					
			14,165					
101-1008-415.11-04	PERF RETIREMENT	20,798	22,168	22,148	22,148	12,295	9,897	20,738
LEVEL	TEXT		TEXT AMT					
02	REGULAR WAGES \$185,167 X 11.20%		20,738					
			20,738					
101-1008-415.11-07	UNEMPLOYMENT COMP	505	523	535	535	186	128	463
LEVEL	TEXT		TEXT AMT					
02	TOTAL WAGES \$185,167 X .25%		463					
			463					
101-1008-415.11-08	HEALTH INSURANCE	31,857	37,922	45,144	45,144	26,334	22,572	64,260
LEVEL	TEXT		TEXT AMT					
02	LONG-TERM DISABILITY:							
	5 EMP. X \$96		480					
	HEALTH INS/FAMILY COVERAGE:							
	4 EMP. X \$15,550 PER YEAR		62,220					
	HEAL INS REBATE:							
	1 EMP. X \$1,560 PER YEAR		1,560					
			64,260					
101-1008-415.11-09	LIFE INSURANCE	480	480	480	480	280	240	600
LEVEL	TEXT		TEXT AMT					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
02	LIFE INSURANCE: 5 EMP. X \$120		600 600					

*	PERSONNEL SERVICES	267,337	292,814	298,643	298,643	165,782	134,621	285,393
	101-1008-415.21-01 OFFICIAL RECORDS	0	0	509	509	0	0	0
LEVEL	TEXT		TEXT AMT					
02	COURT RECORDERS FOR HEARINGS (MOVED TO SERVICES)							
	101-1008-415.21-02 PRINT SHOP	525	657	0	0	0	0	0
	101-1008-415.21-03 CENTRAL STORES - OFFICE	444	297	537	537	404	382	537
LEVEL	TEXT		TEXT AMT					
02	CLEANING SUPPLIES - MOPS, BROOMS, PAPER TOWELS, OFFICE SUPPLIES - PAPER CLIPS, STAPLES, TABLETS, TONER, GLUE STICKS, TABS, 3 RING BINDERS, POST- IT NOTES		537					
			537					
	101-1008-415.21-04 OTHER OFFICE SUPPLIES	384	0	500	500	0	0	500
LEVEL	TEXT		TEXT AMT					
02	MATERIALS AND SUPPLIES		500 500					

*	SUPPLIES	1,353	954	1,546	1,546	404	382	1,037
	101-1008-415.31-06 OTHER PROFESSIONAL SVCS	0	1,561	0	0	0	0	800
LEVEL	TEXT		TEXT AMT					
02	COURT RECORDERS FOR HEARINGS (FROM SUPPLIES)		800 800					
	101-1008-415.31-70 ADM FEE ALLOCATION	0	0	0	0	0	0	12,820
LEVEL	TEXT		TEXT AMT					
02	ADMINISTRATIVE FEE ALLOCATION		12,820 12,820					
	101-1008-415.31-71 CENTRAL STORES ALLOCATION	312	302	289	289	168	144	260
LEVEL	TEXT		TEXT AMT					
02	2017 FIXED COST ALLOCATION #3 CENTRAL STORES		260 260					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
101-1008-415.31-73	PRINT SHOP ALLOCATION	0	0	626	626	364	312	896
LEVEL	TEXT		TEXT AMT					
02	PRINT SHOP ALLOCATION		896					
			896					
101-1008-415.32-02	POSTAGE / FREIGHT	5,879	6,570	7,500	7,500	5,837	656	7,500
LEVEL	TEXT		TEXT AMT					
02	INCREASE IN POSTAGE USEAGE AND RATE		7,500					
			7,500					
101-1008-415.32-05	OTHER COMM/TRANS	502	509	600	600	393	393	600
LEVEL	TEXT		TEXT AMT					
02	INDIANA SECURITY - ALARM SYSTEM		600					
			600					
101-1008-415.34-02	LIABILITY INSURANCE	1,128	1,704	1,631	1,631	952	816	1,226
LEVEL	TEXT		TEXT AMT					
02	2017 FIXED COST ALLOCATION #5 LIABILITY INSURANCE		1,226					
			1,226					
101-1008-415.36-01	BUILDINGS	8,544	8,745	7,150	7,150	5,747	4,367	7,400
LEVEL	TEXT		TEXT AMT					
02	SWEETUM OFFICE CLEANING - \$150/WEEK X 52 WEEKS		6,000					
	ROSE PEST CONTROL - EXTERMINATING		600					
	CINTAS - ENTRANCE MAT MAINTENANCE		400					
	PELTZ - AIRCONDITIONER/HEATER REPAIRS AS NEEDED		400					
			7,400					
101-1008-415.36-02	OFFICE EQUIPMENT	2,183	1,151	1,542	1,542	31	21	1,542
LEVEL	TEXT		TEXT AMT					
02	MISC. REPAIR		642					
	ADAMS REMCO-COPIER MAINTENANCE AGREEMENT		900					
			1,542					
101-1008-415.36-04	COMPUTER EQUIPMENT	3,312	3,144	3,749	3,749	2,184	1,872	49,738
LEVEL	TEXT		TEXT AMT					
02	2017 FIXED COST ALLOCATION #7 INFORMATION TECHNOLOGY		49,738					
			49,738					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
101-1008-415.37-03	OFFICE SPACE	42,926	43,235	44,150	44,150	26,519	19,301	44,150
LEVEL	TEXT		TEXT AMT					
02	OFFICE SPACE AT 319 NILE AVENUE \$3,679 X 12 MONTHS (THROUGH 11/2/17) LEASE APPROVED BY COMMON COUNCIL ON 7/9/12 RESOLUTION NO. 4193-12. SUBSTITUTE BILL NO. 12-47		44,150					
			44,150					
101-1008-415.39-10	SUBSCRIPTIONS	177	177	700	700	0	0	700
LEVEL	TEXT		TEXT AMT					
02	SUBSCRIPTIONS FOR HUMAN RIGHTS OFFICE SOUTH BEND TRIBUNE EMPLOYMENT NEWSLETTER LOCAL PUBLICATIONS/WUBS		700					
			700					
101-1008-415.39-11	DUES & MEMBERSHIPS	490	50	600	600	50	50	600
LEVEL	TEXT		TEXT AMT					
02	DUES AND MEMBERSHIPS INDIANA CONSORTIUM, AAAA, IAOhRA, SHRM AND NAHRW		600					
			600					
101-1008-415.39-70	EDUCATION & TRAINING	0	0	2,500	2,500	0	0	2,500
LEVEL	TEXT		TEXT AMT					
02	ADA AA, GINA AND OTHER TRAINING FOR STAFF AND COMMISSIONERS		2,500					
			2,500					
101-1008-415.39-89	MISC CHARGES & SERVICES	0	420	0	0	0	0	0
*	OTHER SERVICES & CHARGES	65,453	67,568	71,037	71,037	42,245	27,932	130,732
101-1008-415.43-08	COMPUTER EQUIP. & NETWORK	0	10,407	0	0	0	0	0
*	CAPITAL	0	10,407	0	0	0	0	0
**	HUMAN RIGHTS	334,143	371,743	371,226	371,226	208,431	162,935	417,162
***	GENERAL FUND	334,143	371,743	371,226	371,226	208,431	162,935	417,162

Human Rights Federal Grants - 258

Fund Summary - Operating and Capital Budget

Description	2014 Actual	2015 Actual	2016 Amended Budget	30-Jun Actual	2017 Proposed Budget	Forecast				Budget Variance 2016-2017	% Change
						2018	2019	2020	2021		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	185,783	77,117	145,000	121,000	145,000	145,000	145,000	145,000	145,000	-	0.0%
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	83,312	22,387	15,640	17,705	15,640	18,000	18,000	20,000	20,000	-	0.0%
Other Income	3,603	4,201	4,400	2,026	4,400	4,400	4,400	4,400	4,400	-	0.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	272,698	103,705	165,040	140,731	165,040	167,400	167,400	169,400	169,400	-	0.0%
EXPENDITURES BY PROGRAM											
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	82,049	88,073	89,355	40,367	91,143	92,966	94,825	96,722	98,656	1,788	2.0%
Fringe Benefits	27,766	30,813	33,462	15,853	34,953	37,749	40,769	44,031	47,553	1,491	4.5%
Total Personnel	109,815	118,886	122,817	56,220	126,096	130,715	135,594	140,752	146,209	3,279	2.7%
Supplies	1,902	1,818	2,300	908	2,000	2,000	2,000	2,000	2,000	(300)	-13.0%
Services & Charges											
Professional Services	51,456	40,769	48,771	12,496	27,000	27,000	27,000	27,000	27,000	(21,771)	-44.6%
Printing & Advertising	24,190	27,353	15,450	9,049	15,000	15,000	15,000	15,000	15,000	(450)	-2.9%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	3,136	1,928	8,000	767	3,500	3,500	3,500	3,500	3,500	(4,500)	-56.3%
Travel	8,519	8,140	15,700	2,205	13,000	13,000	13,000	13,000	13,000	(2,700)	-17.2%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	10,200	9,668	8,800	1,464	8,800	8,976	9,156	9,339	9,525	-	0.0%
Total Services & Charges	97,501	87,858	96,721	25,981	67,300	67,476	67,656	67,839	68,025	(29,421)	-30.4%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	209,218	208,562	221,838	83,109	195,396	200,191	205,250	210,591	216,235	(26,442)	-11.9%
Net Surplus / (Deficit)	63,480	(104,857)	(56,798)	57,622	(30,356)	(32,791)	(37,850)	(41,191)	(46,835)		
Beginning Cash Balance	466,775	530,516	425,850	425,850	369,052	338,696	305,905	268,055	226,864		
Cash Adjustments	63,741	(104,665)	-	-	-	-	-	-	-		
Ending Cash Balance	530,516	425,850	369,052	483,472	338,696	305,905	268,055	226,864	180,030		
Cash Reserves Target	52,305	52,141	55,460	20,777	48,849	50,048	51,312	52,648	54,059		25.00%

Explain Significant Revenue and Expenditure Changes Below:

A grant program ended in 2015 and final revenues were expended in 2016. Therefore, the decrease in 2017 over 2016 relates directly to the grant. No other significant changes were required for the 2017 budget.

Note: The Cash Reserves Target for this fund is equal to 25% of annual expenditures.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
HUMAN RIGHTS FEDERAL								
258-0000-361.00-00	INTEREST EARNINGS	0	75	0	0	0	0	0
LEVEL	TEXT	TEXT AMT						
02	CHANGED TO ACCOUNT NO. 258-1009-361-00							
*		0	75	0	0	0	0	0
	258-0000-380.10-99 MISC. REIMBURSEMENTS	366	420	0	0	0	0	0
*		366	420	0	0	0	0	0
**	HUMAN RIGHTS FEDERAL	366	495	0	0	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
258-1008-331.01-01	EEOC GRANT	52,050	60,450	65,000	65,000	0	0	65,000
LEVEL	TEXT		TEXT AMT					
02	FUNDS FROM EEOC GRANT		65,000					
			65,000					

*		52,050	60,450	65,000	65,000	0	0	65,000
258-1008-361.00-00	INTEREST EARNINGS	588	1,194	1,000	1,000	1,093	999	1,000
LEVEL	TEXT		TEXT AMT					
02	INTEREST EARNINGS ON FUND BALANCES		1,000					
			1,000					

*		588	1,194	1,000	1,000	1,093	999	1,000
258-1008-380.10-16	TRAVEL REIMBURSEMENTS	1,600	0	1,400	1,400	0	0	1,400
LEVEL	TEXT		TEXT AMT					
02	REIMBURSEMENT FROM EEOC FOR MANDATORY TRAVEL		1,400					
			1,400					
258-1008-380.10-99	MISC. REIMBURSEMENTS	157	1,275	1,000	1,000	45	28	1,000
LEVEL	TEXT		TEXT AMT					
02	INDIANA CONSORTIUM \$250		1,000					
	1ST SOURCE BANK \$250							
	ST. JOSEPH HOSPITAL \$250							
	REGISTRATION FEES \$250							
			1,000					

*		1,757	1,275	2,400	2,400	45	28	2,400

**	HUMAN RIGHTS	54,395	62,919	68,400	68,400	1,138	1,026	68,400

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
258-1009-331.01-02	FHAP CONTRACT	70,400	0	70,000	70,000	71,000	71,000	70,000
LEVEL	TEXT		TEXT AMT					
02	HUD FHAP CONTRACT		70,000					
			70,000					
258-1009-331.01-03	CDBG	13,333	16,667	10,000	10,000	0	0	10,000
LEVEL	TEXT		TEXT AMT					
02	CDBG: SOUTH BEND MISHAWAKA		10,000					
			10,000					
*		83,733	16,667	80,000	80,000	71,000	71,000	80,000
258-1009-361.00-00	INTEREST EARNINGS	892	1,237	1,000	1,000	1,093	999	1,000
LEVEL	TEXT		TEXT AMT					
02	INTEREST ON INVESTMENTS		1,000					
			1,000					
*		892	1,237	1,000	1,000	1,093	999	1,000
258-1009-380.10-99	MISC. REIMBURSEMENTS	83,312	22,387	15,640	15,640	17,705	17,705	15,640
LEVEL	TEXT		TEXT AMT					
02	SPONSORSHIPS/DONATIONS ANNUAL HUMAN RIGHTS DINNER		15,640					
			15,640					
*		83,312	22,387	15,640	15,640	17,705	17,705	15,640
**	PLANNING & NEIGH. DEVELOP	167,937	40,291	96,640	96,640	89,798	89,704	96,640

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
258-1040-331.01-00	GENERAL GOVERNMENT	50,000	0	0	0	50,000	50,000	0
*		50,000	0	0	0	50,000	50,000	0
**	HUMAN RIGHTS - HUD	50,000	0	0	0	50,000	50,000	0
***	HUMAN RIGHTS FEDERAL	272,698	103,705	165,040	165,040	140,936	140,730	165,040
		272,698	103,705	165,040	165,040	140,936	140,730	165,040

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
HUMAN RIGHTS FEDERAL								
258-1008-415.10-01	REGULAR SALARIES	37,646	41,051	41,765	41,765	23,304	18,640	42,601
LEVEL	TEXT		TEXT AMT					
02	1 INVESTIGATOR III (2 % INCREASE)		42,601					
			42,601					
258-1008-415.11-01	FICA TAXES	2,771	3,025	3,196	3,196	1,705	1,359	3,259
LEVEL	TEXT		TEXT AMT					
02	REGULAR SALARIES \$42,601 X 7.65%		3,259					
			3,259					
258-1008-415.11-04	PERF RETIREMENT	4,216	4,598	4,678	4,678	2,610	2,088	4,772
LEVEL	TEXT		TEXT AMT					
02	REGULAR SALARIES \$42,601 X 11.20%		4,772					
			4,772					
258-1008-415.11-07	UNEMPLOYMENT COMP	95	107	105	105	37	25	107
LEVEL	TEXT		TEXT AMT					
02	TOTAL WAGES \$42,601 X .25%		107					
			107					
258-1008-415.11-08	HEALTH INSURANCE	10,194	12,090	14,496	14,496	8,456	7,248	15,646
LEVEL	TEXT		TEXT AMT					
02	LONG TERM DISABILITY:							
	1 EMP X \$96		96					
	HEALTH INS/FAMILY COVERAGE:							
	1 EMP X \$15,550/YR		15,550					
			15,646					
258-1008-415.11-09	LIFE INSURANCE	120	120	120	120	70	60	120
LEVEL	TEXT		TEXT AMT					
02	1 EMP X \$120 LIFE INSURANCE		120					
			120					
* PERSONNEL SERVICES		55,042	60,991	64,360	64,360	36,182	29,420	66,505
258-1008-415.21-04	OTHER OFFICE SUPPLIES	1,888	1,789	1,800	1,800	908	908	1,800
LEVEL	TEXT		TEXT AMT					
02	TONER, PENS, PAPER, TOILET PAPER		1,800					
			1,800					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
* SUPPLIES		1,888	1,789	1,800	1,800	908	908	1,800
258-1008-415.31-06	OTHER PROFESSIONAL SVCS	20,001	20,769	0	0	0	0	0
258-1008-415.32-21	TRAVEL - MILEAGE	293	564	400	900	667	0	400
LEVEL	TEXT		TEXT AMT					
02	EEOC TRAINING		400					
			400					
258-1008-415.32-22	TRAVEL - AIRFARE	1,486	834	2,400	2,400	522	522	2,400
LEVEL	TEXT		TEXT AMT					
02	EEOC TRAINING		2,400					
			2,400					
258-1008-415.32-23	TRAVEL - HOTEL	3,980	3,329	1,800	1,800	1,265	1,265	2,500
LEVEL	TEXT		TEXT AMT					
02	EEOC TRAINING		2,500					
			2,500					
258-1008-415.32-24	TRAVEL - MEALS	637	615	1,000	1,000	370	55	800
LEVEL	TEXT		TEXT AMT					
02	EEOC TRAINING		800					
			800					
258-1008-415.32-25	TRAVEL - OTHER	353	600	1,000	1,000	185	0	500
LEVEL	TEXT		TEXT AMT					
02	EEOC TRAINING		500					
			500					
258-1008-415.33-01	OUTSIDE PRINTING SERVICES	0	0	500	500	0	0	500
LEVEL	TEXT		TEXT AMT					
02	CARDS, POSTERS, ETC		500					
			500					
258-1008-415.33-03	PROMOTIONAL	0	107	500	500	0	0	500
LEVEL	TEXT		TEXT AMT					
02	INK PENS, CALENDARS, OTHER GIVEAWAYS		500					
			500					
258-1008-415.39-10	SUBSCRIPTIONS	3,014	2,642	3,000	3,000	50	50	3,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
LEVEL	TEXT		TEXT AMT					
02	COMMERCE CLEARING HOUSE (CCH) RENEWAL		3,000					
	DISABILITIES LAW UPDATE (BI-WEEKLY) \$800 (THIS WAS PREVIOUSLY EXPENSED IN GEN'L FUND)							
	FAIR EMPLOYMENT PRACTICE LEGAL UPDATES \$2,200		3,000					
258-1008-415.39-70	EDUCATION & TRAINING	956	813	5,000	4,500	648	648	3,000
LEVEL	TEXT		TEXT AMT					
02	SEMINARS, CLASSES, REGISTRATION FEES		2,000					
	INDIANA CONSORTIUM FEES		1,000					
	(MONEY TO BE REIMBURSED FROM VARIOUS VENDORS)		3,000					
258-1008-415.39-89	MISC CHARGES & SERVICES	290	587	500	500	283	283	500
LEVEL	TEXT		TEXT AMT					
02	MISCELLANEOUS CHARGES AND SERVICES		500					
			500					
*	OTHER SERVICES & CHARGES	31,010	30,860	16,100	16,100	3,990	2,824	14,100
**	HUMAN RIGHTS	87,940	93,640	82,260	82,260	41,080	33,153	82,405

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
258-1009-415.10-01	REGULAR SALARIES	44,403	47,022	47,590	47,590	27,166	21,727	48,542
LEVEL	TEXT		TEXT AMT					
02	1 INVESTIGATOR VI (2% INCREASE)		48,542					48,542
258-1009-415.11-01	FICA TAXES	3,516	3,717	3,641	3,641	2,148	1,722	3,714
LEVEL	TEXT		TEXT AMT					
02	REGULAR SALARIES \$48,542 X 7.65%		3,714					3,714
258-1009-415.11-04	PERF RETIREMENT	4,973	5,267	5,331	5,331	3,043	2,433	5,437
LEVEL	TEXT		TEXT AMT					
02	REGULAR SALARIES \$48,542 X 11.20%		5,437					5,437
258-1009-415.11-07	UNEMPLOYMENT COMP	111	119	119	119	44	30	122
LEVEL	TEXT		TEXT AMT					
02	TOTAL WAGES \$48,542 X .25%		122					122
258-1009-415.11-08	HEALTH INSURANCE	1,650	1,650	1,656	1,656	966	828	1,656
LEVEL	TEXT		TEXT AMT					
02	LONG TERM DISABILITY:							
	1 EMP X \$96		96					
	HEALTH INS/REBATE:							
	1 EMP X \$1,560		1,560					
			1,656					
258-1009-415.11-09	LIFE INSURANCE	120	120	120	120	70	60	120
LEVEL	TEXT		TEXT AMT					
02	1 EMP X \$120		120					120
			120					
* PERSONNEL SERVICES		54,773	57,895	58,457	58,457	33,437	26,801	59,591
258-1009-415.21-04	OTHER OFFICE SUPPLIES	14	29	500	500	0	0	200
LEVEL	TEXT		TEXT AMT					
02	PENS, PENCILS, TAPE, ENVELOPES, NOTEBOOKS		200					
	TONER, BATTERIES		200					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
* SUPPLIES		14	29	500	500	0	0	200
258-1009-415.31-01	LEGAL SERVICES	0	0	27,000	27,000	14,995	12,496	27,000
LEVEL	TEXT		TEXT AMT					
02	HEARING OFFICERS, COURT REPORTERS, FILING FEES		7,000					
	STAFF ATTORNEY		20,000					
			27,000					
258-1009-415.32-21	TRAVEL - MILEAGE	253	95	300	300	107	76	300
LEVEL	TEXT		TEXT AMT					
02	HUD TRAINING		300					
			300					
258-1009-415.32-22	TRAVEL - AIRFARE	552	1,186	3,000	1,500	0	0	2,500
LEVEL	TEXT		TEXT AMT					
02	HUD TRAINING		2,500					
			2,500					
258-1009-415.32-23	TRAVEL - HOTEL	769	694	3,400	3,400	285	285	2,500
LEVEL	TEXT		TEXT AMT					
02	HUD TRAINING		2,500					
			2,500					
258-1009-415.32-24	TRAVEL - MEALS	161	151	1,000	1,000	0	0	600
LEVEL	TEXT		TEXT AMT					
02	HUD TRAINING		600					
			600					
258-1009-415.32-25	TRAVEL - OTHER	35	72	1,400	1,400	0	0	500
LEVEL	TEXT		TEXT AMT					
02	HUD TRAINING		500					
			500					
258-1009-415.33-03	PROMOTIONAL	7,157	16,180	14,000	13,000	8,617	8,617	14,000
LEVEL	TEXT		TEXT AMT					
02	ANNUAL HUMAN RIGHTS DINNER		11,000					
	OTHER PROMOTION EXPENSES		3,000					
			14,000					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
258-1009-415.39-10	SUBSCRIPTIONS	400	0	500	500	0	0	500
LEVEL	TEXT		TEXT AMT					
02	HOUSING PUBLICATIONS		500					
			500					
258-1009-415.39-11	DUES & MEMBERSHIPS	0	675	0	0	0	0	0
258-1009-415.39-63	SCHOLARSHIPS PAID	2,000	3,500	3,500	6,000	6,000	0	3,500
LEVEL	TEXT		TEXT AMT					
02	SCHOLARSHIPS PAID FROM LUNCHEON PROCEEDS		3,500					
			3,500					
258-1009-415.39-70	EDUCATION & TRAINING	425	104	500	500	119	119	500
LEVEL	TEXT		TEXT AMT					
02	REGISTRATION FEES FOR MISC TRAININGS		500					
			500					
258-1009-415.39-89	MISC CHARGES & SERVICES	1,407	1,674	1,300	1,300	1,131	1,131	1,300
LEVEL	TEXT		TEXT AMT					
02	PENS FOR GIVEAWAYS AND MISC EXPENSES		1,300					
			1,300					
*	OTHER SERVICES & CHARGES	13,159	24,331	55,900	55,900	31,254	22,724	53,200
**	PLANNING & NEIGH. DEVELOP	67,946	82,255	114,857	114,857	64,691	49,525	112,991

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
258-1040-415.31-06	OTHER PROFESSIONAL SVCS	25,000	20,000	22,221	21,771	0	0	0
258-1040-415.33-01	OUTSIDE PRINTING SERVICES	2,237	9,566	0	450	432	432	0
258-1040-415.39-70	EDUCATION & TRAINING	542	1,011	2,500	2,500	380	0	0
258-1040-415.39-86	MISC CHARGES & SERVICES	0	390	0	0	0	0	0
		-----	-----	-----	-----	-----	-----	-----
*	OTHER SERVICES & CHARGES	27,779	30,967	24,721	24,721	812	432	0
		-----	-----	-----	-----	-----	-----	-----
**	HUMAN RIGHTS - HUD	27,779	30,967	24,721	24,721	812	432	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
258-1090-415.31-06	OTHER PROFESSIONAL SVCS	6,455	0	0	0	0	0	0
258-1090-415.33-01	OUTSIDE PRINTING SERVICES	8,596	1,500	0	0	0	0	0
258-1090-415.33-03	PROMOTIONAL	6,200	0	0	0	0	0	0
258-1090-415.39-70	EDUCATION & TRAINING	1,213	0	0	0	0	0	0
LEVEL	TEXT	TEXT AMT						
02	EDUCATIONAL ACTIVITIES - OUTREACH WORKSHOPS AND TRAINING SEMINARS							
	258-1090-415.39-89 MISC CHARGES & SERVICES	3,089	200	0	0	0	0	0
LEVEL	TEXT	TEXT AMT						
02	ADMINISTRATION/GRANT MANAGEMENT							
*	OTHER SERVICES & CHARGES	25,553	1,700	0	0	0	0	0
**	HUD GRANT	25,553	1,700	0	0	0	0	0
***	HUMAN RIGHTS FEDERAL	209,218	208,562	221,838	221,838	106,583	83,109	195,396
		209,218	208,562	221,838	221,838	106,583	83,109	195,396

Liability Insurance - 226

Fund Summary - Operating and Capital Budget

Description	2014 Actual	2015 Actual	2016 Amended Budget	30-Jun Actual	2017 Proposed Budget	Forecast				Budget Variance 2016-2017	% Change
						2018	2019	2020	2021		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	2,859,719	1,222,767	2,223,483	1,107,762	2,927,591	2,986,143	3,045,866	3,106,783	3,168,919	704,108	31.7%
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	176,495	124,398	33,400	36,280	630,000	60,000	60,000	60,000	60,000	596,600	1786.2%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	3,036,214	1,347,165	2,256,883	1,144,042	3,557,591	3,046,143	3,105,866	3,166,783	3,228,919	1,300,708	57.6%
EXPENDITURES BY PROGRAM											
1 Workers' Compensation Administration and Claims	-	-	-	-	-	-	-	-	-	-	-
2 Self Insurance Liability Claims	-	-	-	-	-	-	-	-	-	-	-
3 Insurance Premiums	-	-	-	-	-	-	-	-	-	-	-
4 Safety & Risk Management	-	-	-	-	-	-	-	-	-	-	-
5	-	-	-	-	-	-	-	-	-	-	-
6	-	-	-	-	-	-	-	-	-	-	-
7	-	-	-	-	-	-	-	-	-	-	-
8	-	-	-	-	-	-	-	-	-	-	-
9	-	-	-	-	-	-	-	-	-	-	-
10	-	-	-	-	-	-	-	-	-	-	-
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	131,899	153,506	172,475	62,013	175,022	178,522	182,093	185,735	189,449	2,547	1.5%
Fringe Benefits	47,608	66,042	77,660	34,063	89,706	96,882	104,633	113,004	122,044	12,046	15.5%
Total Personnel	179,507	219,548	250,135	96,076	264,728	275,405	286,726	298,738	311,493	14,593	5.8%
Supplies	17,193	29,641	30,734	5,531	21,062	21,062	21,062	21,062	21,062	(9,672)	-31.5%
Services & Charges											
Professional Services	132,000	166,926	257,003	100,138	200,700	200,700	200,700	200,700	200,700	(56,303)	-21.9%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	11,333	24,110	45,881	6,830	18,500	18,500	18,500	18,500	18,500	(27,381)	-59.7%
Travel	3,615	7,473	6,000	1,775	5,900	5,900	5,900	5,900	5,900	(100)	-1.7%
Repairs & Maintenance	533	903	2,000	3,117	3,500	3,500	3,500	3,500	3,500	1,500	75.0%
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	79,915	32,242	41,145	20,568	80,566	61,459	62,688	63,942	65,220	39,421	95.8%
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	2,113,987	2,021,191	2,487,450	910,377	2,962,635	2,459,617	2,506,790	2,554,441	2,602,543	475,185	19.1%
Total Services & Charges	2,341,383	2,252,845	2,839,479	1,042,805	3,271,801	2,749,676	2,798,078	2,846,983	2,896,363	432,322	15.2%
Capital	3,555	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	2,541,638	2,502,034	3,120,348	1,144,412	3,557,591	3,046,143	3,105,866	3,166,783	3,228,919	437,243	14.0%
Net Surplus / (Deficit)	494,576	(1,154,869)	(863,465)	(370)	-	0	(0)	(0)	(0)		
Beginning Cash Balance	5,185,497	5,683,353	4,532,060	4,532,060	3,668,595	3,668,595	3,668,595	3,668,595	3,668,595		
Cash Adjustments	497,856	(1,151,293)	-	-	-	-	-	-	-		
Ending Cash Balance	5,683,353	4,532,060	3,668,595	4,531,690	3,668,595	3,668,595	3,668,595	3,668,595	3,668,595		
Cash Reserves Target	1,270,819	1,251,017	1,560,174	572,206	1,778,796	1,523,071	1,552,933	1,583,392	1,614,459		50.00%

Explain Significant Revenue and Expenditure Changes Below:

Increase due to the potential cost of liabilities outstanding for 2017. Also transferred 50% of salary for one Assistant City Attorney due to his job duties significantly affecting this fund. Budgeting an anticipated insurance claim refund in 2017; not budgeting for future years as it is a one time refund.

Note: The Cash Reserves Target for this fund is equal to 50% of annual expenditures.

Liability Insurance - 226

Fund Summary - Full-Time Employees

<i>Report ONLY Full-Time positions</i>									
Position	2016			2017 Proposed Budget	Forecast				
	2015 Actual	Amended Budget	6/30/2016 Actual		2018	2019	2020	2021	
Staffing (Full-Time Employees)									
Non-Bargaining									
Director, Safety & Risk	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Worker's Compensation Specialist	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Public Works Safety Coordinator	1.0	-	-	-	-	-	-	-	-
Claims Adjuster	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Assistant City Attorney	-	-	-	0.5	0.5	0.5	0.5	0.5	0.5
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Total Non-Bargaining	4.0	3.0	3.0	3.5	3.5	3.5	3.5	3.5	3.5
Bargaining									
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Total Bargaining	-	-	-	-	-	-	-	-	-
Total Full-Time Employees	4.0	3.0	3.0	3.5	3.5	3.5	3.5	3.5	3.5

Explain Significant Staffing Changes Below:

Claims adjuster was paid out of the legal department budget prior to 2015. Due to the job duties, it is more appropriate to pay this position from the liability insurance fund as this person is responsible for adjusting claims which are eventually paid from this fund. In addition, the Public Works Safety Coordinator position was eliminated from the 2016 budget. The position is currently vacant. Based on job duties, it was determined that .5 of one assistant city attorney should be funded from this fund beginning in 2017.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
LIABILITY INS. PREM. RES.								
226-0000-340.01-00	GENERAL FUND	1,596,756	75,504	883,602	883,602	515,438	441,804	1,667,596
LEVEL	TEXT		TEXT AMT					
02	ALLOCATIONS TO GENERAL FUND ALLOCATION:							
	MAYOR		1,657					
	CITY CLERK		1,029					
	COMMON COUNCIL		1,838					
	ADMINISTRATION/FINANCE		4,705					
	PALAIS ROYALE		10,188					
	MORRIS PERFORMING ARTS CENTER		20,760					
	LEGAL		2,246					
	ENGINEERING		14,738					
	HUMAN RIGHTS		1,226					
	POLICE DEPARTMENT		1,267,276					
	FIRE DEPARTMENT		341,933					
			1,667,596					
226-0000-340.02-00	PARK MAINTENANCE FUND	225,696	0	98,756	98,756	57,610	49,380	119,335
LEVEL	TEXT		TEXT AMT					
02	FIXED ALLOCATION - PARKS & RECREATION		119,335					
			119,335					
226-0000-340.03-00	MVH FUND	165,708	292,320	389,126	389,126	226,989	194,562	300,614
LEVEL	TEXT		TEXT AMT					
02	FIXED ALLOCATION:							
	STREET DEPARTMENT		300,614					
			300,614					
226-0000-340.04-00	PARKING GARAGE FUND	7,560	8,424	9,416	9,416	5,495	4,710	8,724
LEVEL	TEXT		TEXT AMT					
02	FIXED ALLOCATION:							
	PARKING GARAGE - MAIN STREET		833					
	PARKING GARAGE - LEIGHTON PLAZA		3,318					
	PARKING GARAGE - ENFORCEMENT		1,901					
	PARKING GARAGE - WAYNE STREET		2,672					
			8,724					
226-0000-340.05-00	CENTURY CENTER FUND	37,835	31,251	23,864	23,864	11,934	7,956	33,419
LEVEL	TEXT		TEXT AMT					
02	FIXED ALLOCATION:		33,419					
			33,419					
226-0000-340.06-00	SOLID WASTE FUND	183,708	98,664	100,478	100,478	58,611	50,238	76,404

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
LEVEL	TEXT		TEXT AMT					
02	FIXED ALLOCATION: SOLID WASTE		76,404 76,404					
	226-0000-340.07-00 WATER DEPT	170,652	158,136	134,489	134,489	78,449	67,242	161,529
LEVEL	TEXT		TEXT AMT					
02	FIXED ALLOCATION: WATER UTILITY		161,529 161,529					
	226-0000-340.08-00 WASTE WATER DEPT	318,960	284,484	276,905	276,905	161,532	138,456	305,805
LEVEL	TEXT		TEXT AMT					
02	FIXED ALLOCATION: WASTEWATER UTILITY SEWERS CONCRETE CREW ORGANIC RESOURCES		193,908 110,264 408 1,225 305,805					
	226-0000-340.09-00 SEWER DEPT	240	120	136	136	77	66	102
LEVEL	TEXT		TEXT AMT					
02	ALLOCATION SEWER INSURANCE		102 102					
	226-0000-340.11-00 ECONOMIC DEVELOPMENT	44,892	213,048	142,778	142,778	83,286	71,388	142,506
LEVEL	TEXT		TEXT AMT					
02	FIXED ALLOCATION: COMMUNITY INVESTMENT		142,506 142,506					
	226-0000-340.12-00 BUILDING DEPARTMENT	61,824	5,568	117,024	117,024	68,264	58,512	21,605
LEVEL	TEXT		TEXT AMT					
02	FIXED ALLOCATION: BUILDING CODE ENFORCEMENT ANIMAL CONTROL		5,573 11,454 4,578 21,605					
	226-0000-340.13-00 CENTRAL SERVICES	32,328	40,896	32,345	32,345	18,865	16,170	18,673
LEVEL	TEXT		TEXT AMT					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
02	FIXED ALLOCATION:							
	EQUIPMENT SERVICES		16,529					
	CENTRAL STORES		255					
	PRINT SHOP		255					
	RADIO SHOP		613					
	BLDG MAINT		613					
	SUSTAINABILITY OFFICE		408					
			18,673					
	226-0000-340.14-00 HALL OF FAME	6,312	6,564	5,801	5,801	3,381	2,898	0
	226-0000-340.16-00 COIT - STUDEBAKER MUSEUM	6,852	7,308	7,134	7,134	4,158	3,564	7,137
LEVEL	TEXT		TEXT AMT					
02	FIXED ALLOCATION:		7,137					
			7,137					
	226-0000-340.26-00 OTHER FUNDS	396	480	543	543	315	270	59,580
LEVEL	TEXT		TEXT AMT					
02	FIXED ALLOCATION:							
	PROJECT RELIEF FUND 655		408					
	NEAT CREW FUND 219		39,146					
	EMS FUND 288		20,026					
			59,580					
	226-0000-340.31-00 OFFICE OF INNOVATION	0	0	1,086	1,086	637	546	4,562
LEVEL	TEXT		TEXT AMT					
02	ALLOCATION							
	OFFICE OF INNOVATION		3,132					
	311 CALL CENTER		1,430					
			4,562					
		-----	-----	-----	-----	-----	-----	-----
*		2,859,719	1,222,767	2,223,483	2,223,483	1,295,041	1,107,762	2,927,591
	226-0000-360.00-00 MISCELLANEOUS REVENUE	37,048	0	0	0	0	0	0
		-----	-----	-----	-----	-----	-----	-----
*		37,048	0	0	0	0	0	0
	226-0000-361.00-00 INTEREST EARNINGS	14,433	29,150	20,500	20,500	24,843	22,665	30,000
LEVEL	TEXT		TEXT AMT					
02	ESTIMATED INTEREST ON CASH RESERVES IN FUND		30,000					
			30,000					
		-----	-----	-----	-----	-----	-----	-----
*		14,433	29,150	20,500	20,500	24,843	22,665	30,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
226-0000-380.10-99	MISC. REIMBURSEMENTS	125,014	3,050	0	0	0	0	570,000
LEVEL	TEXT		TEXT AMT					
02	ESTIMATED INSURANCE PROCEEDS ON BECK'S LAKE CLAIM (\$800,000 ESTIMATED PAYMENTS LESS COSTS)		570,000					
			570,000					
*		----- 125,014	----- 3,050	----- 0	----- 0	----- 0	----- 0	----- 570,000
**	LIABILITY INS. PREM. RES.	----- 3,036,214	----- 1,254,967	----- 2,243,983	----- 2,243,983	----- 1,319,884	----- 1,130,427	----- 3,527,591

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Estimated Revenue
226-0418-380.10-99	MISC. REIMBURSEMENTS	0	92,198	10,000	12,900	13,615	13,615	30,000
LEVEL	TEXT		TEXT AMT					
02	RAY WOLFENBARGER EXCESSIVE WORKERS COMP		30,000					
			30,000					
*		0	92,198	10,000	12,900	13,615	13,615	30,000
**	WORKER'S COMPENSATION	0	92,198	10,000	12,900	13,615	13,615	30,000
***	LIABILITY INS. PREM. RES.	3,036,214	1,347,165	2,253,983	2,256,883	1,333,499	1,144,042	3,557,591
		3,036,214	1,347,165	2,253,983	2,256,883	1,333,499	1,144,042	3,557,591

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
LIABILITY INS. PREM. RES.								
226-0403-645.10-01	REGULAR	131,414	107,378	94,746	94,746	52,280	41,821	93,091
LEVEL	TEXT		TEXT AMT					
02	1 - DIRECTOR, SAFETY AND RISK (2% INCREASE)		60,227					
	1 - WORKER'S COMPENSATION SPECIALIST (2% INCREASE)		36,414					
	SALARIES UNDER CAP		3,550-					
			93,091					
226-0403-645.10-03	SEASONAL & INTERNS	0	2,684	3,520	3,520	0	0	2,000
LEVEL	TEXT		TEXT AMT					
02	INTERN		2,000					
			2,000					
226-0403-645.10-04	EXTRA AND OVERTIME	485	606	0	50	52	34	0
226-0403-645.11-01	FICA - REGULAR	9,733	8,025	7,518	7,518	3,690	2,933	7,274
LEVEL	TEXT		TEXT AMT					
02	REGULAR SALARIES \$95,091 X 7.65%		7,274					
			7,274					
226-0403-645.11-04	PERF - REGULAR	14,773	12,094	10,612	10,612	5,861	4,688	10,426
LEVEL	TEXT		TEXT AMT					
02	REGULAR SALARIES \$93,091 X 11.2%		10,426					
			10,426					
226-0403-645.11-07	UNEMPLOYMENT COMP	0	365	246	196	84	58	238
LEVEL	TEXT		TEXT AMT					
02	SALARIES - \$95,091 X 0.25%		238					
			238					
226-0403-645.11-08	GROUP INSURANCE - HEALTH	21,662	24,322	28,800	28,800	16,912	14,496	31,100
LEVEL	TEXT		TEXT AMT					
02	HEALTH INSURANCE:							
	2 EMPLOYEES X \$15,550		31,100					
			31,100					
226-0403-645.11-09	GROUP INSURANCE - LIFE	360	255	432	432	140	120	432
LEVEL	TEXT		TEXT AMT					
02	LIFE INSURANCE IS 2 X \$120		240					
	LTD INSURANCE IS 2 X \$96		192					
			432					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
226-0403-645.11-24	CELL PHONE ALLOWANCE	1,080	970	1,320	1,320	770	660	1,320
LEVEL	TEXT		TEXT AMT					
02	2 EMPLOYEES X \$55 PER MONTH X 12 MONTHS		1,320					
			1,320					
* PERSONNEL SERVICES		179,507	156,699	147,194	147,194	79,789	64,809	145,881
226-0403-645.21-02	PRINT SHOP	2,834	2,329	2,274	2,274	143	143	1,062
LEVEL	TEXT		TEXT AMT					
02	FIXED COST ALLOCATION - PRINT SHOP		1,062					
			1,062					
226-0403-645.21-03	C.S. - OFFICE SUPPLIES	59	73	960	960	0	0	500
LEVEL	TEXT		TEXT AMT					
02	EXPENSES ESTIMATE		500					
			500					
226-0403-645.21-04	OTHER - OFFICE SUPPLIES	1,558	2,278	3,000	3,000	491	491	2,000
LEVEL	TEXT		TEXT AMT					
02	EXPENSES ESTIMATE		2,000					
			2,000					
226-0403-645.21-05	SMALL OFFICE EQUIPMENT	1,232	8,292	8,000	8,000	0	0	3,000
LEVEL	TEXT		TEXT AMT					
02	EXPENSES ESTIMATE		3,000					
			3,000					
226-0403-645.22-01	CENTRAL SERVICE GASOLINE	744	1,189	1,500	1,500	601	527	1,500
LEVEL	TEXT		TEXT AMT					
02	GAS ALLOCATION		2,500					
	NO VAN ANYMORE; HAVE 2 HYBRID VEHICLES		1,000-					
	GARY'S POSITION NOT REPLACED		1,500					
226-0403-645.22-24	OTHER OPERATING SUPPLIES	10,766	15,480	15,000	15,000	7,153	4,370	13,000
LEVEL	TEXT		TEXT AMT					
02	ESTIMATE		13,000					
			13,000					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
* SUPPLIES		17,193	29,641	30,734	30,734	8,388	5,531	21,062
226-0403-645.31-06	OTHER PROFESSIONAL SVCS	0	669	0	0	0	0	0
226-0403-645.31-70	ADM FEE ALLOCATION	0	0	0	0	0	0	8,162
LEVEL	TEXT		TEXT AMT					
02	ADMINISTRATIVE FEE ALLOCATION		8,162					
			8,162					
226-0403-645.31-71	CENRAL STORES ALLOCATION	0	0	0	0	0	0	11
LEVEL	TEXT		TEXT AMT					
02	CENRAL STORES ALLOCATION		11					
			11					
226-0403-645.31-73	PRINT SHOP ALLOCATION	0	0	1,851	1,851	1,078	924	1,062
LEVEL	TEXT		TEXT AMT					
02	PRINT SHOP ALLOCATION		1,062					
			1,062					
226-0403-645.32-02	POSTAGE	51	158	200	200	61	59	200
LEVEL	TEXT		TEXT AMT					
02	EXPENSES ESTIMATE		200					
			200					
226-0403-645.32-04	TELEPHONE	1,290	1,050	1,000	1,000	560	480	1,000
LEVEL	TEXT		TEXT AMT					
02	2014 EXPENSE ESTIMATE		1,000					
			1,000					
226-0403-645.32-21	TRAVEL - MILEAGE	134	138	500	500	130	130	500
LEVEL	TEXT		TEXT AMT					
02	ESTIMATE		500					
			500					
226-0403-645.32-22	TRAVEL - AIRFARE	0	0	500	500	0	0	500
LEVEL	TEXT		TEXT AMT					
02	ESTIMATE		500					
			500					
226-0403-645.32-23	TRAVEL - HOTEL	2,737	5,847	3,000	3,000	1,379	1,379	2,600
LEVEL	TEXT		TEXT AMT					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
02	ESTIMATE		2,600 2,600					
226-0403-645.32-24	TRAVEL - MEALS	441	660	1,000	1,000	170	170	800
LEVEL	TEXT		TEXT AMT					
02	ESTIMATE		800 800					
226-0403-645.32-25	TRAVEL - OTHER	303	828	500	500	96	96	500
LEVEL	TEXT		TEXT AMT					
02	ESTIMATE		500 500					
226-0403-645.36-03	AUTOMOTIVE EQUIPMENT	533	903	1,000	6,000	3,717	3,117	3,500
LEVEL	TEXT		TEXT AMT					
02	AUTO REPAIR COSTS		3,500 3,500					
226-0403-645.36-04	COMPUTER EQUIPMENT	1,104	1,572	1,250	1,250	728	624	23,556
LEVEL	TEXT		TEXT AMT					
02	FIXED COST ALLOCATION INFORMATION TECHNOLOGY		23,556 23,556					
226-0403-645.39-10	SUBSCRIPTIONS	20	145	300	300	0	0	300
LEVEL	TEXT		TEXT AMT					
02	EXPENSE ESTIMATE		300 300					
226-0403-645.39-11	DUES	405	385	300	300	0	0	300
LEVEL	TEXT		TEXT AMT					
02	EXPENSE ESTIMATE		300 300					
226-0403-645.39-70	EDUCATION & TRAINING	11,333	24,110	45,000	39,881	16,864	6,830	18,000
LEVEL	TEXT		TEXT AMT					
02	GIBSON AND OTHER SAFETY TRAININGS		18,000 18,000					
226-0403-645.39-89	MISC CHARGES & SERVICES	1,202	1,427	2,000	3,650	1,532	1,312	2,000
LEVEL	TEXT		TEXT AMT					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
02	EXPENSE ESTIMATE - CINTAS		1,000					
	EXPENSE ESTIMATE - HR DRIVERS LICENSE CHECKS		1,000					
			2,000					
		-----	-----	-----	-----	-----	-----	-----
*	OTHER SERVICES & CHARGES	19,553	37,892	58,401	59,932	26,315	15,121	62,991
	226-0403-645.43-02 MOTOR EQUIPMENT	3,555	0	0	0	0	0	0
		-----	-----	-----	-----	-----	-----	-----
*	CAPITAL	3,555	0	0	0	0	0	0
	226-0403-671.39-89 OTHER SERVICES & CHARGES	0	0	0	0	193-	97-	0
		-----	-----	-----	-----	-----	-----	-----
*	OTHER SERVICES & CHARGES	0	0	0	0	193-	97-	0
		-----	-----	-----	-----	-----	-----	-----
**	SAFETY/RISK MANAGEMENT	219,808	224,232	236,329	237,860	114,299	85,365	229,934

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
226-0412-645.31-70	ADM FEE ALLOCATION	78,811	30,670	38,044	38,044	22,190	19,020	47,775
LEVEL	TEXT		TEXT AMT					
02	FIXED COST ALLOCATION		47,775					
	ADMINISTRATIVE FEE		47,775					
		-----	-----	-----	-----	-----	-----	-----
*	OTHER SERVICES & CHARGES	78,811	30,670	38,044	38,044	22,190	19,020	47,775
226-0412-672.10-01	REGULAR	0	42,838	74,159	74,159	25,201	20,158	79,931
LEVEL	TEXT		TEXT AMT					
02	PARALEGAL (21% INCREASE PER MARKET AVERAGE)		53,575					
	ASSISTANT CITY ATTORNEY (50% SHARE WITH GEN FUND)		42,908					
	(\$85,817 X 50%)							
	ADJUSTMENT TO PAY UNDER SALARY CAP		16,552-					
			79,931					
226-0412-672.11-01	FICA - REGULAR	0	3,231	5,674	5,674	1,896	1,515	6,115
LEVEL	TEXT		TEXT AMT					
02	FICA - \$79,931 X 7.65%		6,115					
			6,115					
226-0412-672.11-04	PERF - REGULAR	0	4,798	8,306	8,306	2,823	2,258	8,952
LEVEL	TEXT		TEXT AMT					
02	PERF - \$79,931 X 11.2%		8,952					
			8,952					
226-0412-672.11-07	UNEMPLOYMENT BENEFITS	0	0	186	186	40	27	200
LEVEL	TEXT		TEXT AMT					
02	UNEMPLOYMENT - \$79,931 X .25%		200					
			200					
226-0412-672.11-08	GROUP INSURANCE - HEALTH	0	11,587	14,400	14,400	8,456	7,248	23,325
LEVEL	TEXT		TEXT AMT					
02	HEALTH - 1.5 X \$15,550		23,325					
			23,325					
226-0412-672.11-09	GROUP INSURANCE - LIFE	0	115	216	216	70	60	324
LEVEL	TEXT		TEXT AMT					
02	LIFE - 1.5 X \$120		180					
	LTD - 1.5 X \$96		144					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
			324					
226-0412-672.11-22	PARKING ALLOWANCE	0	280	0	0	0	0	0
LEVEL	TEXT		TEXT AMT					
02	\$40 PER MONTH - REMOVED							
*	PERSONNEL SERVICES	0	62,849	102,941	102,941	38,486	31,266	118,847
226-0412-672.31-01	LEGAL SERVICES	0	41,882	0	89,878	22,419	20,388	70,000
LEVEL	TEXT		TEXT AMT					
02	ESTIMATED LEGAL FEES FOR LIABILITY CLAIMS NOT CHARGED TO DEPARTMENTS		70,000					
			70,000					
226-0412-672.32-21	TRAVEL - MILEAGE	0	0	500	500	0	0	1,000
LEVEL	TEXT		TEXT AMT					
02	ESTIMATED TRAVEL FOR PARALEGAL AND ASST CITY ATTORNEY		1,000					
			1,000					
226-0412-672.39-01	REFNDS,AWARDS,IMDEMNITIES	833,522	626,002	1,089,878	1,000,000	177,542	161,453	1,800,000
LEVEL	TEXT		TEXT AMT					
02	EST. CLAIMS MANAGED BY THE CITY LEGAL DEPARTMENT		1,000,000					
	EST. COST SHARE WITH HONEYWELL ON THE BECK'S LAKE CLEANUP. 50/50 SPLIT WITH HONEYWELL. ALSO SEEKING INSURANCE AND EPA INABILITY TO PAY APPLICATION (\$1,000,000 ESTIMATED LESS \$200,000 ESTIMATED FOR 2016)		800,000					
			1,800,000					
226-0412-672.39-02	PROF SERV - BECK'S LAKE	0	0	0	130,000	55,648	0	0
226-0412-672.39-11	OTHER CONTRACTUALS	5,666	0	151,500	21,500	0	0	0
226-0412-672.39-70	EDUCATION & TRAINING	0	0	500	500	0	0	500
LEVEL	TEXT		TEXT AMT					
02	ESTIMATED TRAINING COSTS FOR CLAIMS ADJUSTER		500					
			500					
*	OTHER SERVICES & CHARGES	839,188	667,884	1,242,378	1,242,378	255,609	181,842	1,871,500
**	LIABILITY COVERAGE	917,999	761,403	1,383,363	1,383,363	316,285	232,128	2,038,122

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
226-0417-672.31-06	OTHER PROFESSIONAL SERV	82,000	74,375	72,500	117,125	29,769	29,750	75,700
LEVEL	TEXT		TEXT AMT					
02	GIBSON PROPERTY ADVISORY SERVICES		36,000					
	APPRAISAL SERVICES - MORRIS PAC		4,700					
	GIBSON WORK COMPENSATION		26,500					
	JWF LIABILITY INSURANCE MMSEA REPORTING		2,500					
	NOTARY BONDS, SPECIAL EVENTS, ROPES COURSE		6,000					
			75,700					
226-0417-672.34-02	LIABILITY	456,549	519,993	530,000	480,000	423,347	416,818	441,449
LEVEL	TEXT		TEXT AMT					
02	PROPERTY/CRIME/LIQUOR COVERAGES							
	PROPERTY GIBSON 7/1/16 TO 6/30/17 RENEWAL		391,075					
	LIQUOR LIABILITY		2,500					
	EDDY STREET COMMONS		30,000					
	FLOOD		8,500					
	CRIME		9,374					
			441,449					
226-0417-672.39-01	REFNDS,AWARDS,IMDEMNITIES	0	0	0	50,000	0	0	50,000
LEVEL	TEXT		TEXT AMT					
02	ESTIMATED PROPERTY CLAIMS BELOW DEDUCTIBLE OF \$100,000		50,000					
			50,000					
		-----	-----	-----	-----	-----	-----	-----
*	OTHER SERVICES & CHARGES	538,549	594,368	602,500	647,125	453,116	446,568	567,149
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**	BUSINESS INSURANCE	538,549	594,368	602,500	647,125	453,116	446,568	567,149

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
226-0418-671.31-07	WORK. CMP THRD PTY AD FEE	50,000	50,000	50,000	50,000	50,000	50,000	55,000
LEVEL	TEXT		TEXT AMT					
02	JWF THIRD PARTY ADMINISTRATOR FEE CURRENT CONTRACT THROUGH 1/1/17		55,000					
			55,000					
226-0418-671.34-01	WORKMEN'S COMP	182,523	187,259	150,000	150,000	79,645	62,916	145,000
LEVEL	TEXT		TEXT AMT					
02	TEAMSTER/NON-BARGAINING CLAIMS ESTIMATE		145,000					
			145,000					
226-0418-671.34-02	LIABILITY INSURANCE	116,315	124,925	150,000	150,000	134,730	133,984	159,000
LEVEL	TEXT		TEXT AMT					
02	JWF SPECIALTY (MIDWEST) EXCESSIVE WORK COMP ESTIMATE		159,000					
			159,000					
226-0418-671.34-20	WORKERS COMP/POLICE FIRE	321,568	508,387	400,000	375,000	129,719	101,288	289,386
LEVEL	TEXT		TEXT AMT					
02	POLICE/FIRE WORK COMP CLAIMS ESTIMATE ESTIMATED DEDUCT		300,000					
			10,614-					
			289,386					
226-0418-671.34-29	W.C. POLICE/FIRE TERM CLM	131,073	4,434	10,000	35,000	15,901	7,452	10,000
LEVEL	TEXT		TEXT AMT					
02	SPECIAL WORKER COMP CLAIMS (MAURICE WOODS) RAY WOLFENBARGER		10,000					
			10,000					
226-0418-671.39-12	PHYSICAL EXAMINATIONS	24,091	18,213	30,000	30,000	13,637	13,637	29,000
LEVEL	TEXT		TEXT AMT					
02	POLICE/FIRE PHYSICALS		29,000					
			29,000					
226-0418-671.39-80	CITY DRUG PROGRAM	39,712	28,813	62,000	62,000	11,074	11,074	35,000
LEVEL	TEXT		TEXT AMT					
02	DRUG TEST PROGRAM		35,000					
			35,000					
* OTHER SERVICES & CHARGES		865,282	922,031	852,000	852,000	434,706	380,351	722,386

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 Actual	2015 Actual	2016 Original Budget	2016 Amended Budget	2016 YTD Actual	6/30/16 YTD Actual	2017 Proposed Expenditures
**	WORKER'S COMPENSATION	865,282	922,031	852,000	852,000	434,706	380,351	722,386
***	LIABILITY INS. PREM. RES.	2,541,638	2,502,034	3,074,192	3,120,348	1,318,406	1,144,412	3,557,591
		2,541,638	2,502,034	3,074,192	3,120,348	1,318,406	1,144,412	3,557,591