



# City of South Bend, Indiana

2017 Adopted Budget



**PETE BUTTIGIEG, MAYOR**  
**JOHN MURPHY, CITY CONTROLLER**  
**JENNIFER HOCKENHULL, DEPUTY CITY CONTROLLER**

REPORT PREPARED BY  
CITY OF SOUTH BEND DEPARTMENT OF ADMINISTRATION AND FINANCE



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of South Bend  
Indiana**

For the Fiscal Year Beginning

**January 1, 2016**

*Jeffrey R. Egan*

Executive Director



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CITY OF SOUTH BEND    PETE BUTTIGIEG, MAYOR  
**DEPARTMENT OF ADMINISTRATION AND FINANCE**

October 24, 2016

The Honorable Pete Buttigieg, Mayor of the City of South Bend  
Members of the City of South Bend Common Council  
Residents of the City of South Bend:

**RE: 2017 Adopted Budget**

Enclosed please find the adopted budget for the **City of South Bend, Indiana** (the "City") for the year beginning **January 1, 2017**. The 2017 Adopted Budget is a sound and responsible fiscal plan that will enable the City to serve the interests of residents and visitors by providing the resources necessary to provide essential services including police protection, fire protection, water & sewer services, highway & street maintenance, and general government. The City's General Fund budget is balanced for 2017 and there is strategic spending in certain capital funds to provide funding for infrastructure and economic development projects.

The City's budgeting process is an open and lengthy process and allows for significant input from the Common Council, residents and other interested stakeholders at multiple times during the year. The Budget Kickoff meeting occurred on June 7, 2016 with final adoption of the budget by the Common Council and Mayor on October 24, 2016. The City budget must be adopted by November 1<sup>st</sup> as per Indiana State law.

A summary of short-term organizational factors, strategic goals & strategies, priorities and issues and budget overview is included following this transmittal letter.

**GENERAL INFORMATION**

The City of South Bend is the county seat of St. Joseph County, Indiana, and is the fourth largest city in the state. The City of South Bend's 2010 U.S. Bureau of the Census population was 101,168. Accordingly, South Bend is classified as a "City of the Second Class" under Indiana statutes (cities with a population of 35,000 to 250,000). Population estimates in 2016 suggest that the city experienced its largest one-year increase in nearly a quarter-century, pointing the way to further growth before the 2020 census. The City of South Bend operates with a mayor as chief executive and a nine-member City Common Council composed of six members elected from districts and three members elected at-large. The City of South Bend has a bond rating of AA with Standard & Poor's, one of the highest bond ratings for any city in the State of Indiana.

The City provides a full range of traditional general governmental services to its residents. These services include police and fire protection; sanitation services; the construction and maintenance of highways, streets and infrastructure; recreational activities and cultural events. In addition to general governmental



activities, the City exercises oversight over the South Bend Water Works, the South Bend Wastewater Treatment Facility, the Century Center Convention Center, the Morris Performing Arts Center, the Studebaker National Museum, the City of South Bend Redevelopment Commission and Authority, and several downtown parking facilities.

### **Location**

St. Joseph County lies within the heartland of the manufacturing belt and metropolitan regions of the Upper Midwest and Canada. The City of South Bend is located in the north central part of Indiana, ten miles south of the Michigan state line, and is commonly known to be within the South Bend/Elkhart region. The region is a vibrant and diverse area with a strong economy based on a mix of health care, agricultural, service, manufacturing, education and other commercial and tourism industries. This diverse economic mix creates varied employment opportunities for the area's residents while providing insulation via diversification from future economic downturns.

The city is approximately 90 miles east of Chicago and 140 miles north of Indianapolis. Accessibility to transportation, including Interstate 80/90, an international airport (which is the second busiest in the State of Indiana) and the South Shore Line has supported economic growth within the community. Proximity to Chicago, the largest rail and intermodal (rail/truck/ocean/inland waterway) transfer point in the country, is a significant advantage to the City of South Bend as is proximity to the University of Notre Dame with its scenic campus located adjacent to the city limits.

### **St. Joseph County / South Bend - Economic Conditions and Outlook**

St. Joseph County, with its 2010 U.S. Bureau of the Census population of 266,931, boasts a strong history of manufacturing which continues today. The service industry and retail trade have also flourished, creating a balance that serves the community well. The County experienced a net growth in population of 28,317 (11.8% increase) between 1960 and 2010. After experiencing a reduction of 2.6% during 1969 to 1983, at which time the entire Midwest was at the depth of its economic restructuring and recess, the County's population increased 4.0% between 1983 and 1990 and another 7.5% between 1990 and 2000. The population of St. Joseph County has remained fairly flat during the past decade increasing by only 1,372 residents from 2000 to 2010.

The estimated labor force in St. Joseph County is 130,912 workers (2015, STATS Indiana, using data from the Indiana Department of Workforce Development). The workers are typical of the Midwest: well-trained with a strong work ethic. Approximately 88.4% of the area's adult population are high school graduates or higher (as compared to the national average of 75%) with an estimated 27.2% with a Bachelor's Degree or higher. There are ten colleges, universities and technical schools within South Bend and the surrounding area including the University of Notre Dame; Indiana University South Bend; Bethel College; Saint Mary's College; Purdue University College of Technology at South Bend; Holy Cross College; Trine University South Bend; American National University; IIT Technical Institute; and Ivy Tech Community College. As of November 2016, St. Joseph County is experiencing an unemployment rate of 4.2%, which is slightly higher than the State of Indiana unemployment rate of 3.9%. The unemployment rate in St. Joseph County is somewhat similar than some of its surrounding counties—Elkhart (3.3%), LaPorte (5.1%), and Marshall (3.3%) in Indiana and Cass (4.3%) and Berrien (4.4%) in Michigan (as of November 2016).

Health and education lead the employment statistics for St. Joseph County. The largest employers in St. Joseph County as of December 2015 were as follows: Beacon Health Systems (6,913); University of

Notre Dame (5,590); South Bend Community School Corporation (2,880); AM General (2,858); Trinity Health/St. Joseph Regional Medical Center (2,597); Honeywell Aerospace (1,499); Indiana University – South Bend (1,445); The City of South Bend (1,098); St. Joseph County (1,068); and Schurz Communication, Inc. (1,000).

The cost of living continues to be one of the greatest advantages of living in this community. The housing costs in South Bend are well below the national and regional averages. Per a report compiled by the National Association of Realtors in the third quarter of 2016, the median sales price for a single family home in the South Bend-Mishawaka Statistical Area was \$128,500 as compared to a median sales price of \$244,100 in Chicago and \$164,100 in Indianapolis. The national median sales price is \$240,900.

### **South Bend History and Amenities**

In 1820, Pierre Navarre of the American Fur Trading Company was the first settler in the area to become later known as South Bend. The City grew out of a trading post on the St. Joseph River built by Alexis Coquillard in 1823, and was a center of commerce between settlers and local Potawatomi Native American people. African American farmers and small business owners were among the early residents of South Bend, settling in St. Joseph County in the 1830s.

South Bend has continued to progress in its growth since 1842 when Father Edward Sorin named his rustic log chapel “Notre Dame du Lac” and began to teach the local Native Americans. Today the chapel has grown into the University of Notre Dame. In 1852, H.C. Studebaker started the industry of making wagons and horse-drawn buggies that evolved into the manufacturing of the Studebaker automobile. It made the name Studebaker synonymous with the area of South Bend and its major employer until its closure in 1963.

Another industrial firm that would later become the area’s largest began in 1923 when Vincent Bendix began manufacturing automotive brakes. In 1929, the company became the Bendix Aviation Corporation, and now, as Honeywell (formerly AlliedSignal Inc.), is a leading manufacturer of automotive and aerospace products. The Singer Sewing Company and the Oliver Chilled Plow Works were other important companies during the early history of South Bend.

In the 1840s and 1850s, many South Bend residents were secretly involved in helping fugitive slaves escape from the South through the Underground Railroad. Many residents of South Bend and St. Joseph County offered their homes, barns and businesses up as “stations” or safe places in which runaways could eat and rest as they made their way North. Most notable among local Underground Railroad conductors was James Washington, a well-known and well-respected free black man in South Bend. Mr. Washington and his colleague Mr. Sawyer, both barbers, collected money from local citizens to fund the Underground Railroad.

Special attractions within the South Bend area include the Olympic-class East Race Waterway and the East Bank area; the renovated Morris Performing Arts Center, which provides for the Broadway Theater League, the South Bend Symphony Orchestra with the Chamber and Pops Orchestras, and the Southold Dance Theater and Patchwork Dance Company; the award-winning South Bend Civic Theater; the Studebaker National Museum; the South Bend Museum of Art; the Snite Museum of Art at Notre Dame; the Northern Indiana Center for History; Copshaholm/The Oliver Mansion; Century Center; Potawatomi Zoo; the Morris Conservatory/Muessel-Ellison Tropical Gardens; Healthworks! Kids Museum; the Farmers’ Market; and the Byers Softball Complex. The Four Winds Field Baseball Stadium is a 5,600-seat facility which opened in 1987 and is rated among the best in minor league baseball. The stadium is home to the South Bend Cubs, a minor league team affiliated with the Chicago Cubs.



## **FINANCIAL, BUDGETARY AND PROPERTY TAX CONTROLS**

The City's management team is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the government are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

**Budgetary Controls.** In accordance with Indiana statutes, the City maintains budgetary controls integrated within the accounting system. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget (prepared on a cash basis) which is adopted by the City Common Council or Redevelopment Commission (depending on the fund) and then reviewed and approved by the State of Indiana Department of Local Government and Finance (DLGF). Activities of the general fund, special revenue funds, capital project funds, enterprise funds, internal service funds, pension trust funds and debt service funds are included in the annual budget. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established by major budget classification within funds. The Mayor and Common Council may transfer appropriations from one major budget classification to another within a department by ordinance as long as the total appropriations for that fund are not exceeded. Additional appropriations in excess of the original budget must be approved by the Mayor and Common Council and are also submitted to the DLGF for either approval or acknowledgement (depending on the fund). Additional appropriations for funds approved by the Redevelopment Commission do not require DLGF approval. Beginning in budget year 2009, the City must also submit its annual budget to the St. Joseph County Common Council for a non-binding review and recommendation. The deadline for adoption of the annual budget is November 1. The city's fiscal year begins on January 1.

**Property Tax Controls.** In addition to budgetary and other controls established by Indiana statute, the City must operate within specific and rigid controls governing the amount of property tax it may levy. The property tax control program, which began in 1973, limits the amount of property tax that may be levied by each unit of government in its legally budgeted funds. The total amount of property tax levied by the unit may increase by the six year average annual growth in Indiana personal non-farm income, as calculated by the U.S. Bureau of Economic Analysis, with a 6% maximum.

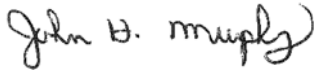
During March 2008, the State of Indiana General Assembly enacted property tax reform legislation which made significant changes in the property tax system by capping the amount of property taxes at 1% of grossed assessed value for residential homesteads, 2% for agricultural/rental properties and 3% for all other real and personal property. This legislation was phased in over a two year period beginning in 2009. The loss of revenue to the City due to this legislation has been significant but has been overcome by cost savings and the adoption of local option income taxes to in order to continue providing essential City services, including police and fire protection.

### **Acknowledgments**

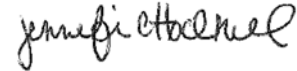
The preparation of the 2017 Adopted Budget was made possible by the dedicated service of the departmental fiscal officers and the staff of the Department of Administration and Finance. Each departmental fiscal officer and member of Administration and Finance has our sincere appreciation for the contributions made towards the preparation of this report.

In closing, without the leadership and support of Mayor Pete Buttigieg, City Department Heads, and members of the City of South Bend Common Council, preparation of this budget would not have been possible.

Sincerely,

Handwritten signature of John H. Murphy in black ink.

John H. Murphy, MPA  
City Controller

Handwritten signature of Jennifer C. Hockenull in black ink.

Jennifer C. Hockenull, CPA  
Deputy City Controller

## Quick Facts about South Bend

Year of Incorporation .....	1865
Mayor .....	Pete Buttigieg
Number of Council Members.....	9
Population (2010 census).....	101,168
Budgeted Full-time Employees (12/31/2017) .....	1,116
2017 Budgeted City Fund Revenues .....	\$277,963,244
2017 Budgeted City Fund Expenditures .....	\$299,603,199
2017 Budgeted Redevelopment Commission Controlled Fund Revenues.....	\$ 38,801,853
2017 Budgeted Redevelopment Commission Controlled Fund Expenditures.....	\$ 63,188,082
Largest Employer .....	University of Notre Dame (5,590 employees)
Gross Assessed Property Tax Value (3/1/2016).....	\$4,886,942,370
Bond Rating (Standard & Poors).....	AA

### Local Colleges:

- The University of Notre Dame
- Indiana University - South Bend
- Bethel College
- Saint Mary's College
- Holy Cross College
- Trine University - South Bend
- Ivy Tech Community College - South Bend

### Attractions:

- Morris Performing Arts Center
- Century Center
- South Bend Cubs
- East Race Waterway
- Potawatomi Zoo
- Palais Royale
- Blackthorn Golf Course

# Introduction and Overview

# Mayor's 2017 Priorities and Issues

There are five areas of concentration that became or remained budget priorities for 2017.

## Public Safety

Public Safety is the foundation of all the City's efforts to build South Bend. Through the targeted and creative use of available resources, the City is working to provide quality police, fire and emergency medical services for the community. Although there has been an uptick in the number of homicides nationally, South Bend saw a slight decrease over the past year. The Group Violence Initiative, now in its third year, is emblematic of the city's commitment to 21st Century policing practices. Specialized diversity training and targeted recruitment will expand officers' skill set and competencies, strengthening the Police Department's relationship with the community and enhancing the effectiveness of the force in keeping South Bend safe. The City's Fire Department is rated one of the best in the state. The South Bend Fire Department has increased the ISO rating for the City, joining only 6 other providers in the state with that rating. The department has leveraged its state of the art training facility and recruitment efforts to bolster the skills of its members, and as a means to hire and retain a diverse and high achieving workforce.

## Inclusive Economic Development

Local government plays a key role in economic development. By providing adequate infrastructure and offering targeted assistance, the City can stimulate private investment, creating business opportunities and jobs. The City's policies encourage new start-up businesses, strengthen existing business, attract new jobs, increase assessed value and emphasize direct investment in hard-to-develop areas. The City has taken numerous publically owned buildings and put them back into private ownership. As a result we have helped existing businesses to expand and re-locate while creating new jobs and newly improved places of employment. We've also empowered local developers and entrepreneurs to see downtown South Bend as a great place to create new residential spaces that bring

more people to the heart of our City. Roughly 700 new residential units have been announced, half of which have or are coming online downtown this year. All this activity has spurred the regional economy, with over \$260 million in private investment since the beginning of 2016 that will support a projected 651 jobs. Over 7,000 jobs have been added since 2012, reducing the unemployment rate below 5% in 2016 from over 10% in 2012. The City's population was estimated to have increased again in 2016, continuing the reversal of over 25 years of decline.

In addition to attracting private investment, the City has focused on strengthening the capacity of local workers and small businesses to become part of South Bend's economic success. Through the Pathways workforce development program, the City partners with WorkOne to provide specialized job training and placement assistance to local workers. The City makes strategic deployment of property resources to maintain a diverse and popular downtown dining and retail sector. The City continues to explore ways of assisting local, minority and women-owned businesses: in early 2017, the Latino Chamber of Commerce, through a City grant, will operate a Small Local Business Development Program, designed to diversify the ranks of small local business owners, position them for growth, sustainability, fiscal soundness and make the process of doing business with the City as a contractor more equitable and transparent.

The City has led by example in establishing and accelerating a commitment to increasing the minimum wage for employees (raised to \$10.10 in the 2017 budget, a \$2.85 increase over the Indiana minimum wage of \$7.25). Investing in City workers grows the City's reputation as an employer of choice in the region, increasing our ability to attract and retain talent while also stimulating spending and commerce in South Bend. Through continued and expanded partnership with anchor institutions in the region, including local universities, hospitals and nonprofits, the City will work to fairly and sustainably distribute the dividends of South Bend's economic growth.

## **Neighborhoods**

Safe, robust and attractive neighborhoods are a cornerstone of inclusive economic development. The City will make investments to fund or leverage state and federal funding for housing assistance, development and home ownership programs, neighborhood public works and parks, neighborhood development for social services and organizations, and public safety initiatives. Committing

these resources will help us maintain, improve and support strong neighborhood development.

The City is funding major programs to renovate the former Studebaker Corridor area and other parts of the City. The City has been recognized as a Bicycle Friendly Community by the League of American Bicyclists and has established over 72 miles of bicycle routes to date. The City was recently awarded funds from a Regional Cities Grant which will allow for improvements to the Riverfront Parks and Trails throughout the City.

In the neighborhoods, through the recently completed Vacant and Abandoned blight elimination program, a substantial backlog of blight was eliminated through a concerted effort to address over a 1,000 houses that were addressed within 1,000 days. The City remains committed to maintaining and advancing this progress through monitoring, blight prevention and reinvestment in housing stock throughout the city. The City's relationship with and oversight of the housing authority remains a key priority for the administration – as market-rate units come online in increasing numbers this year, the City remains committed to the continued provision of safe, stable mixed and affordable housing.

Communication is the cornerstone of good neighborhood policy. In 2017, the City will develop and implement a strategic neighborhood engagement and outreach strategy, collaborating with the Neighborhood Resource Connection (NRC) and local neighborhood groups to improve communication between City staff and residents and involve neighborhood groups in strategic decision-making at the City level.

The city's sustained commitment to placemaking and economic inclusion also extends to developing a strategic plan for addressing chronic homelessness downtown and in the neighborhoods. This collaborative process, including regional stakeholders, service provider experts and local businesses, will build a foundation of support for the city's most vulnerable residents and alleviate stress on neighborhoods burdened by gaps in care provision.

Strong, attractive neighborhoods depend on a thriving school and transportation system. The City is committed to keeping schools open in our neighborhoods and to maximizing their use by the community. We are building partnerships with the South Bend Community School Corporation and other key stakeholders that will create new strategies for enhancing our formal education systems. We are also collaborating with TRANSPO to evaluate service expansions and route



optimization to improve job access for transit-reliant users in the City's neighborhoods.

### **Diversity, Human Capital and Inclusion**

Mayor Buttigieg issued an Executive Order in 2016 establishing an official city-wide diversity and inclusion initiative to promote equal opportunity in the city's workforce and operations. In accordance with the Diversity and Inclusion strategic plan, all City staff will receive diversity training in 2017, the City will host a series of community-wide conversations on issues of racial, economic and social equity, and the Diversity and Inclusion Officer will ensure that City utilizes talents from all segments of society. The Diversity, Human Capital and Inclusion officer will oversee reforms to ensure equal opportunity and inclusive practices in the City's procurement of goods and services and small business contracting.

### **Internal Governance**

In line with a commitment to good governance and making basic services easy, the City administration is pursuing a range of internal governance improvements that will increase overall efficiency and effectiveness; unlock advantage of economies of scale in maintenance, procurement and purchasing; and improve the strategic management of City departments and initiatives. A performance management program of city departments will phase in quarterly in 2017, streamlining administration and departmental priorities and enabling the close monitoring and improvement of departmental performance. City procurement and payment processing reform will eliminate redundant purchasing processes and reduce pain points for city residents and city workers. Central Services will be more closely aligned with facility and fleet management needs across the City.

# Short-Term Organizational Factors

## Mayoral Leadership

Mayor Pete Buttigieg, a Harvard University graduate and Rhodes Scholar, assumed office on January 1, 2012, bringing with him a group of leaders with new ideas and energy to implement transformational reform to city government. When elected at age 29, Mayor Buttigieg was the youngest chief executive of a municipality exceeding 100,000 residents in the United States. During 2012, Mayor Buttigieg launched eight new initiatives to improve city government:

1. New Economic Partnerships – to lay out a new economic vision for our community as well as to agree on a smarter division of labor among various groups involved in economic development.
2. High Ethical Standards – on his first day in office, the Mayor issued an executive order introducing a new ethics code for City employees.
3. Customer Service Mentality – design ways that City employees can track and resolve residents’ issues efficiently by using more advanced technology. This effort led to the creation of a “311 Call Center” for non-emergency municipal telephone calls during 2012. As of December 31, 2016, the 311 Call Center has taken an excess of 533,000 calls since inception.
4. Strong Partnership with Schools – the Mayor has improved dialogue with the South Bend Community School Corporation and other stakeholders to ensure a strong educational system in the City. The Mayor has begun programs to double the number of public school mentors and curb youth and gun violence.
5. Transparency and Accessibility – choosing not to serve from behind his desk, Mayor Buttigieg continues to conduct a series of monthly “Mayor’s Night Out” and “Mayor’s Night In” events around town to allow residents to speak to him and his department heads directly about concerns and ideas. Also, efforts to implement a first-class performance management system has been initiated and departmental performance measures are being monitored on a monthly basis. The City website has been re-designed and additional financial and operational reports are being made available online.

6. Vacant and Abandoned Buildings – as with many large cities, the City of South Bend has an issue with vacant and abandoned buildings. The city has taken on this issue with the appointment of a blue-ribbon task force that developed a strategy and initiated an aggressive three-year program – 1,000 buildings in 1,000 days – to reduce the number of vacant and abandoned buildings. In October 2015, the 1,000<sup>th</sup> building was addressed. The City is now working on phase II of the program to maximize use and creative repurposing of the now-vacant lots created by the demolition.
7. Smart Streets – an effort to improve the role of streets within South Bend. Projects within this initiative utilizes the “Complete Streets” philosophy which advocates for the design of streets to enable safe access for all users, including pedestrians, bicyclists, motorists and transit riders of all ages and abilities. In 2015, a \$25 million bond was issued to aide in the completion of this project in a timely fashion. A majority of this work has been completed as of November 30, 2016.
8. South Bend Group Violence Intervention (SBGVI) – unites community leaders around a common goal: to stop violence and keep South Bend’s highest risk residents alive and out of prison. SBGVI is a partnership among 30 community leaders from law enforcement, government, education, civil services, health-care and faith-based agencies.

### City Values

The administration of Mayor Buttigieg has a single, overarching mission— **we deliver services that empower everyone to thrive**. In support of this vision, the Mayor has established three main pillars of administration policy:

1. ***Make the basics easy*** – Provide residents high quality services at the greatest value to the taxpayer, maintaining widespread confidence that the fundamentals are managed well.
2. ***Deliver Good government*** – Put residents first always, leading by example, gathering input, and transparently communicating our intentions, decisions, and actions.
3. ***Invest in people and places*** – Support residents with design, policy, and programming for a strong and inclusive economy, vibrant culture, and great public spaces.

## Values

	<b>In the administration</b>	<b>In the community</b>
EXCELLENCE	For each major area of service delivery, establish South Bend as the best in the state, and/or in the top 25% nationally, measuring and reporting progress.	Establish a path for major indicators of resident well-being to reach the status of best-in-state or top-25% nationally, including the means to measure progress.
ACCOUNTABILITY	Put residents first always, offering services at the greatest value to the taxpayer, with clear and transparent indications of how the government is using public resources.	Promote a culture of civic engagement in which we hold one another to a high standard of respect, stewardship, and support for our shared community.
INNOVATION	Deliver better services more efficiently by introducing creative approaches to government operations, questioning habit and using evidence to continually improve.	Foster a culture of innovation in South Bend's social and private sectors, seeking and developing the best ideas and practices from within and beyond our city limits.
INCLUSION	Ensure the city administration, as an employer and as a purchaser, reflects the community it serves and includes diverse voices in our decision-making and actions.	Develop a community in which everyone has an equal opportunity to thrive by expanding access and participation to all, incorporating diverse voices throughout the city.
EMPOWERMENT	Establish a work environment that enables employees to contribute richly to the administration and the community, taking pride and ownership in our work.	Support the ability of all residents to live a safe, healthy, meaningful life in South Bend, contributing as they are able and benefiting from all that our community offers.

# Administrative Strategic Goals and Strategies

## Community and Governance Goals

During 2016, the City administration initiated a Priority Based Budgeting program and developed the following desired outcomes and how the administration defines each goal. The goal of Priority Based Budgeting is that, once we have completed the steps of listing our City programs, costing the programs and rating the programs based on the results below, we will be able to begin to look at our budget through a “new lens” to ensure our dollars are being spent on the programs that are most important to our community.

### **1. Safe Community for Everyone**

- Ensures access to a safe, reliable and well-maintained utility system that delivers clean drinking water and effectively manages sewage treatment
- Fosters a feeling of personal safety and security by providing well-lit streets and public areas and developing an informed, engaged and empowered community that shares in the responsibility for its own well-being
- Maintains a visible, approachable public safety presence that proactively addresses community concerns and focuses on prevention intervention and safety education activities
- Offers protection from violence and harm, enforces the law, promptly responds to calls for service, and is adequately prepared and equipped for all emergency situations
- Promotes and sustains a thriving, healthy, and sufficiently regulated community with revitalized neighborhoods and commercial areas that are attractive, well-kept and free from blight
- Provides for a safe, reliable transportation network that is well-maintained, clearly marked and enhances traffic flow and mobility
- Provides for the health, education and socio-economic well-being of the community through job creation, diverse housing options and access to basic, day-to-day services

## **2. Strong, Inclusive Economy**

- Encourages and supports the attraction, retention and expansion of a well-balanced mix of thriving business and industry that contributes to the economic sustainability of the community
- Fosters and sustains an attractive, safe and inviting place to live and work that offers quality housing options and promotes community diversity and inclusion
- Partners with the community to provide high quality employment opportunities by ensuring ready access to a skilled, educated and diverse workforce
- Promotes local business development and growth through appropriate incentives, collaborative partnerships, resource support and efficient, business-friendly processes
- Provides sufficient and well-planned transportation and utility infrastructure that enables business efficiency and investment and supports the growth of the community
- Supports and encourages a diverse balance of dining, shopping, entertainment and cultural events that meet the needs of residents and visitors alike

## **3. Thriving Public Spaces and Culture**

- Advances cultural enrichment by encouraging and supporting the visual, performing, graphic and literary arts and promoting multi-cultural events and preserving its historical heritage
- Develops and maintains a fully integrated walking and biking trail network that connects the community and promotes a healthy lifestyle
- Preserves and enhances its parks, trails, green spaces and public spaces, ensuring they are safe, accessible, attractive, engaging and well-maintained
- Promotes and supports a variety of affordable, accessible and safe community events, entertainment opportunities and shopping and dining venues that attract and welcome residents and visitors alike

- Provides a diverse mix of affordable, secure and convenient recreational and leisure-time venues and programs that meet the interests and needs of a multi-generational community
- Sustains and invests in a visually appealing, clean, healthy and well-kept community

#### **4. Vibrant, Welcoming Neighborhoods**

- Attracts and retains homeowners by providing well-planned, attractive, diverse and livable neighborhoods, offering a variety of housing options and promoting neighborhood identity and pride
- Develops, preserves, regulates and revitalizes residential neighborhoods that are secure, well-lit, well-kept and provide easy access to daily necessities
- Develops well-maintained, clean and safe neighborhood parks, trails and open spaces that are conveniently located and offer a place for residents and families to connect
- Offers proactive solid waste management, convenient trash collection and efficient yard debris removal that preserves the health and appearance of the community
- Promotes, incentivizes and invests in redevelopment, renovation and repurposing that emphasizes blight reduction and elimination, infill development and abandoned property revitalization
- Provides for clean, well-maintained streets and sidewalks and offers safe mobility for motorists, pedestrians and cyclists alike

#### **5. Robust and Well-Planned Infrastructure**

- Continuously and proactively maintains, repairs, improves and invests in its transportation infrastructure (roads, streets and sidewalks)
- Designs, constructs and maintains a connected, accessible and safe network of indoor and outdoor walkways, bike paths and trail systems
- Plans and develops a safe, reliable and well-maintained water and wastewater utility infrastructure
- Provides access to Wi-Fi and technology infrastructure that connects all segments of the community with information and resources



- Responsively manages and efficiently operates a transportation network that offers safe travel, eases congestion, improves traffic flow and enhances maneuverability and improves accessibility
- Strategically and collaboratively plans, designs and builds a transportation and utility system that enhances sustainability, supports growth and meets the long-term needs of the community

## **6. Empower All Residents with Education, Mobility and Technology**

- Develops and utilizes current technology to better inform, educate, engage and serve the community
- Enhances connectivity and provides ready access for all to information and resources by ensuring Wi-Fi and internet access throughout the community
- Ensures access to technical training, mentoring programs, professional development, educational resources, and life-long learning opportunities for all ages
- Offers convenient mobility and transit choices that are accessible to all, enhance community livability and ensure safe travel to any destination for motorists, pedestrians and cyclists
- Partners and collaborates with the schools to provide high quality educational opportunities and programming for its young people

## **7. Well-Governed and Administered City**

- Be a Great Employer with Great Employees
- Provide Enduring Financial Strength
- Provide Excellent Services and Efficient Processes
- Model our Values (Excellence, Accountability, Innovation, Inclusion and Empowerment)
- Provide Robust Physical and Technological Capital Assets to Residents and Employees
- Maintain Reliable Compliance with Regulations and Well-Managed Risk
- Maintain Effective, Responsive Leadership and Communication

# Budget Overview

## Introduction

This summary has been prepared as a general overview to the 2017 Budget for the City of South Bend. It is hoped that it will provide City residents with a quick summary of the plans for the City for the fiscal year. The Common Council held ten (10) public budget work sessions to review the budget. The Common Council and the Administration had very similar priorities which the 2017 budget was centered around and are listed below. The 2017 budget was adopted on October 24, 2016. Indiana State law requires that budgets be passed no later than November 1st.

## 2017 Administrative Priorities

1. Safe Community for Everyone
2. Strong, Inclusive Economy
3. Thriving Public Spaces
4. Vibrant, Welcoming Neighborhoods
5. Robust and Well-Planned Infrastructure
6. All Residents Empowered with Education, Mobility and Technology

## 2017 Council Priorities

1. Stronger neighborhood plans and development
2. Increase technology access for the public to utilize city services, such as PC terminals for online payment
3. City ID Program
4. Diversity in the Workforce (especially in Public Safety)
5. Increase Community Policing
6. Light Up South Bend Program
7. Improve City Infrastructure
8. Infill of Vacant Lots
9. Code Enforcement Efficiency & Staffing
10. Curb and Sidewalk Programs

## **Total City Funds**

The 2017 Revenue Budget for all City Funds total \$316,765,097. The city establishes a budget for 110 separate funds. The largest fund grouping are Utilities Funds, which provide \$71 million or 22% in funding for water and sewer operations. The second largest fund is the General Fund, which provides \$58.6 million or 18.5% in funding towards the majority of services available to the City residents. The General Fund and the Utility Funds will be discussed in greater detail later in this section.

## **Special Revenue Funds**

The *Special Revenue Funds* use a total of \$64.4 million or 20.3% of the total City of South Bend budget. These Funds are used to account for the proceeds of earmarked revenue or financing activities requiring separate accounting because of legal or regulatory provisions. The City of South Bend has 36 Special Revenue Funds including Parks & Recreation, County Option Income Tax, Economic Development Income Tax, Motor Vehicle Highway, Public Safety Local Option Income Tax and several other smaller funds; each accounted for separately.

### **Parks & Recreation Fund**

The *Parks & Recreation Fund* accounts for all costs associated with all park maintenance, three (3) public golf courses, an annual payment to the Potawatomi Zoo, the O'Brien Fitness Center, Charles Black Recreation Center and Martin Luther King Recreation Center and all other park and recreation costs. The O'Brien Fitness Center has seen increased membership over the past several years. The Department has also created a summer Job Corp Program for local youth at the Charles Black Center and the Martin Luther King Centers. The Parks & Recreation Department completed 24 public meetings to complete a five year master plan for the future of the parks. Along with the new Master Plan, a bond was issued in 2015 for \$5 million to cover the capital costs of selected projects. Projects to be undertaken with the bond proceeds include a new multi-purpose ice rink at Howard Park and a new gymnasium at the Charles Black Recreation Center.

### **County Option Income Tax (COIT) Fund**

The *County Option Income Tax (COIT) Fund* is used to pay debt service, certain organization grants and operational subsidies, capital expenditures, and other

uses as deemed necessary by Mayor and Council. The 2017 budget includes the following to be paid from COIT:

- Infrastructure (curbs, sidewalks, corridors) \$1,500,000
- Neighborhood Engagement \$615,000
- Police Vehicle Leases, Fuel and Repairs \$2,325,000

Local Option Income Taxes which fund this account are estimated to increase by 10% over the prior year. This increase is due to the improvement in the local economy. We do not anticipate this to be a trend going forward, therefore, our revenue projections beyond 2017 only include an estimated 2% increase.

### **Economic Development Income Tax (EDIT) Fund**

The *Economic Development Income Tax (EDIT) Fund* is used to pay debt service, economic development projects, capital expenditures benefiting economic development, street department operations, grants/subsidies code enforcement and animal control and general infrastructure maintenance.

Local Option Income Taxes which fund this account are estimated to increase by 10% over the prior year. This increase is due to the improvement in the local economy. We do not anticipate this to be a trend going forward, therefore, our revenue projections beyond 2017 only include an estimated 2% increase.

### **Motor Vehicle Highway Fund**

The *Motor Vehicle Highway Fund* collects gasoline taxes and local wheel taxes and uses them for the repairs and maintenance of City streets, street lights and signals. This fund also provides for the removal of snow and ice, responds to emergencies and facilities recovery, provides the City with infrastructure asset management, and the administration of the ReLeaf program.

### **Public Safety Local Option Income Tax (LOIT) Fund**

The *Public Safety Local Option Income Tax* funds the salaries and benefits of several sworn police officers and firefighters. The number of police and firefighters covered through this fund varies year to year due to salary increases and increases in the cost of benefits.

Local Option Income Taxes which fund this account are estimated to increase by 10% over the prior year. This increase is due to the improvement in the local

economy. We do not anticipate this to be a trend going forward, therefore, our revenue projections beyond 2017 only include an estimated 2% increase.

### **Capital Project Funds**

The *Capital Project Funds* total \$13.3 million or 4.2% of the Total City Budget. Over half of the expenditures in the Capital Project Funds for 2017 are Debt Service related. The Capital Project Funds revenue are comprised mainly of levied property taxes, principal and interest repayment and other sources.

Below are notable projects for these funds:

- Parking Garage Maintenance
- Street and Overpass Improvements
- Various repairs to the Morris Performing Arts Center
- Smart Streets (Two-Way Street Conversions)

### **Redevelopment Commission Controlled Funds**

The *Redevelopment Commission Controlled Funds* total \$38.8 million or 12.3% of the total City budget, and consists mainly of various Tax Increment Financing (TIF) Districts and the Certified Technology Park. The Redevelopment Commission Controlled Funds pay for debt service as well as other TIF approved expenditures which help attract and retain business in the areas.

Several notable projects for the Redevelopment Commission Controlled Funds included in the 2017 budget include:

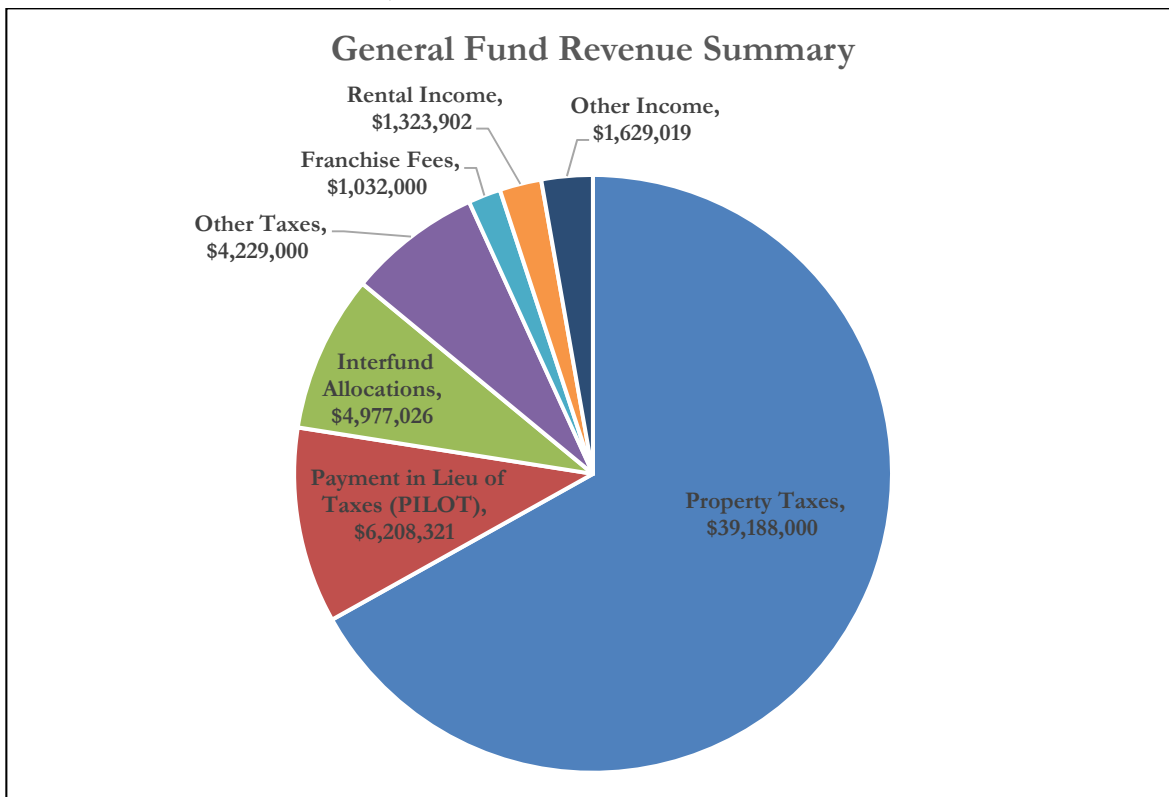
- Innovation Park and Ignition Park Infrastructure Improvements
- Street Improvements as required within the Districts
- Smart Street two-way conversion project
- Other projects relating to attracting and retaining new business as the need arises

### **General Fund**

Total General Fund revenue is estimated at \$58.6 million for 2017. The General Fund derives its revenue from a variety of sources as the following graph illustrates. The largest source is from property taxes. The City's property tax

revenues will provide nearly \$39.2 million or 67% of the General Fund budget. This is estimating that the property tax revenues will increase approximately 2% over 2016 for FY 2017.

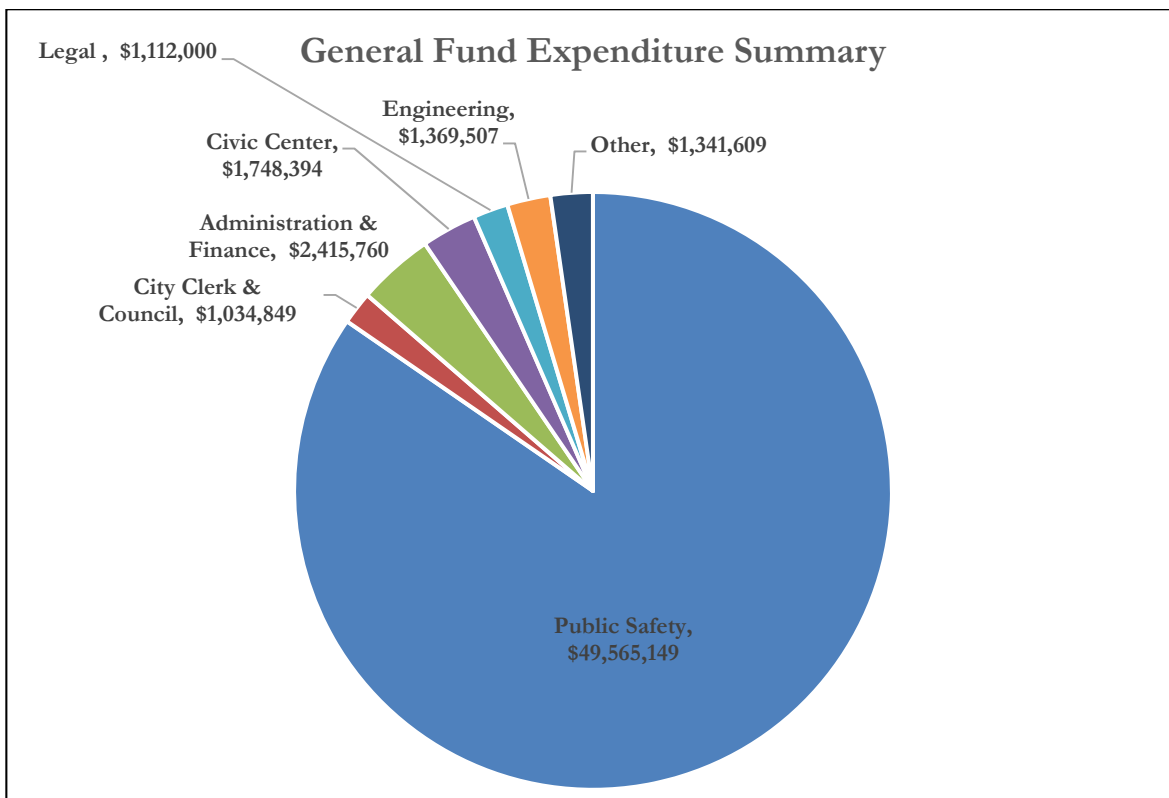
To lessen the burden and reliance on property taxes, the General Fund also realizes revenue from a variety of smaller sources: Payment In Lieu of Tax (PILOT) 11%, Allocation of Administrative Expenses Paid by Enterprise Funds 8%, Other Taxes 7%, Franchise Fees 2%, Rental and Other Income from Morris Performing Arts Center and Palais Royale Ballroom 2%, and other Miscellaneous Revenues 3%.



The budget is balanced with no surplus expected. Therefore, the General Fund fund balance is expected to be \$31,145,516 or 53.2% of operating expenditures at December 31, 2017.

The \$58,587,268 General Fund expenditure budget is broken down into 12 separate departments. Given the impact of the current economic downturn, the City continues to reduce expenditures wherever possible. The 2017 adopted budget is increasing 7.13% from the 2016 year end projection and a increase of 12.7% from 2015 actual. A majority of the increase relates to the choice of

charging all user departments for administrative costs. Therefore, where only 66% of the administrative costs were charged to departments outside of the General Fund in the past, 100% of the administrative costs were charged to all departments which receive services from the administration. These charges come directly back to the General Fund, however, it is allowing all City departments to see the true cost of providing services.



## Utility Funds

The Utility Funds are Enterprise Funds used to account for all of the City's Water, Sewer and Solid Waste operations, including the acquisition of capital assets and any related debt service. The funds are financed primarily by a user charge for the provision of that service. The City of South Bend provides water, sewer and solid waste services to its residents and portions of several surrounding townships within St. Joseph County.

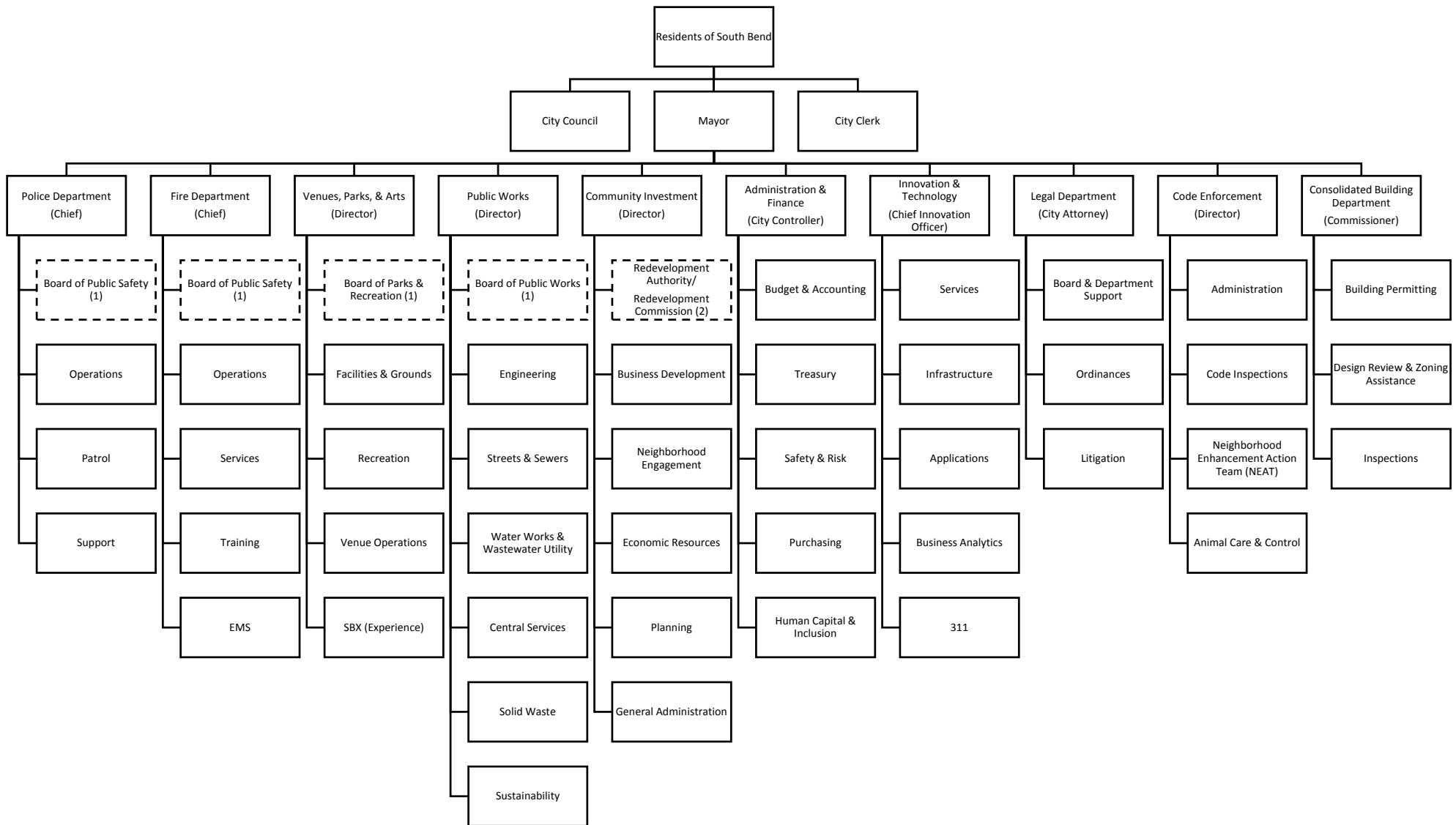
The 2017 Utility Funds revenue budget totals \$77,902,050 or 25% of the total City Budget. Planned revenue/contributions will decrease approximately 10% from 2016 projections. This decrease is due to lower transfers from the Sewer

Operating to Sewer Capital fund due to completion of a plant upgrade in 2016. The overall fees for Water are projected to increase by approximately 20% over 2016 fees. The fees for Project ReLeaf and other funds are not budgeted to increase during 2017.

Expenses are decreasing by 21.1% due to lower expenditures expected on capital projects in 2017. The City is undergoing a review of its EPA-mandated long-term control plan.



# Financial Structure, Policy and Process



- (1) Board Members include Mayoral Appointments
- (2) Board Members include Mayoral and Council Appointments for Redevelopment Commission, Mayoral Appointment for Redevelopment Authority

# Fund Descriptions & Fund Structure

## **MAJOR GOVERNMENTAL FUNDS**

General	To account for general government operations of the municipality, including the Mayor's Office, City Clerk, Common Council, Legal Department, Administration & Finance, Morris Performing Arts Center, Palais Royal Ballroom, Police and Fire Departments and Human Rights. Financing is provided by property taxes as well as other smaller taxes and some user fees.
Parks & Recreation	To account for general operations and capital needs of the Parks and Recreation Department. Financing is provided by property taxes and user fees.
Public Safety Local Option Income Tax (LOIT)	To account for 0.25% public safety LOIT effective as of 2009. Funds are used only to cover the cost of salaries for sworn police and fire fighters.
County Option Income Tax (COIT)	To account for 0.6% local option income tax effective as of 2009. Funds are used to items such as debt service payments, certain organizations grants and operational subsidies, capital expenditures and other uses as deemed by the Mayor and Council.
County Economic Development Income Tax (CEDIT/EDIT)	To account for 0.4% local option income tax effective as of 2009. Funds are used to items such as debt service payments, economic development, capital expenditures benefiting economic development street operations and other uses as deemed by the Mayor and Council.
Tax Increment Financing (TIF) – River West	To account for expenditures for public improvement projects in the River West Economic Development Area. Financing is provided by property tax proceeds in excess of those attributable to the assessed value of the property in the district before redevelopment.

## **MAJOR ENTERPRISE FUNDS**

Waterworks Utility	To account for the operating and capital costs associated with the Waterworks Utility. Financing is provided by user fees. Bonds are often take out for major project.
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Wastewater Utility	To account for the operating and capital costs associated with the Wastewater (Sewage) Utility. Financing is provided by user fees. Bonds are often take out for major project.
Century Center	To account for the operations and capital needs of the Century Center Convention Center. Financing is provided through the County collection of Hotel/Motel Tax as well as user fees.
Emergency Medical Services	To account for purchases of necessary equipment for the Fire Department and Emergency Medical Services Department. Financing is provided by ambulance fees.

## **NONMAJOR GOVERNMENTAL FUNDS**

### **Special Revenue Funds**

Motor Vehicle Highway	To account for street construction and the operations of the street maintenance department. Financing is provided by state motor vehicle highway distributions.
Recreation Non-Reverting	To account for fees and related expenses from park department activities.
Studebaker/Oliver Revitalization Grants	To account for expenditures related to the Studebaker and Oliver revitalization projects. Financing is provided by federal and state grants and loans from other organizations.
Economic Development State Grants	To account for expenditures related to projects promoting economic development. Financing is provided by state grants and loan payments. Expenditures include grants and related expenses.
DCI Operating	To account for the operating expenditures related to the South Bend Department of Community Investment. Financing will be provided by revenues received from charges for services, other revenue sources, and from fund transfers.
DCI Grants	To account for revenues received from the U.S. Department of Housing and Urban Development related to community improvement projects.
Police State Seizure	To account for law enforcement expenditures financed by the authorized state or local agencies' sale of confiscated property.
Juvenile Positive Assistance	To account for monies received from penalties paid for curfew violations. Expenditures include Drug Abuse Resistance Education and Juvenile Aid Bureau.

Law Enforcement Continuing Education	To account for police fees collected to finance police officers' continuing education, training, and supplies and equipment.
Loss Recovery	To account for compensatory or exemplary damage payments from third parties arising from loss or damage to City tangible or intangible property.
Emergency Telephone System	To account for 9-1-1 revenues from the county as well as state grants
Local Road and Street	To account for operation and maintenance of local and arterial road and street systems. Financing is provided by state gasoline tax distributions.
Excess Welfare Distribution	To account for a special distribution from the County that can only be spent on public safety expenditures.
Human Rights -Federal	To account for expenditures to prevent discrimination and to promote human rights. Financing is provided by federal grants.
East Race Waterway	To account for donations for the promotion and development of the East Race Waterway.
Morris and Palais Marketing	To account for marketing and promotion expenditures financed by sponsorship solicitations and donations.
Police Block Grants	To account for federal grants which provide financing for police activities.
Economic Development Commission -	To account for administrative expenditures of the Economic Development Commission. Financing is provided by fees from businesses applying for Economic Development Revenue Bonds.
Hazmat	To account for monies generated by the South Bend Fire Department's response to hazardous materials incidents. Funds are used to purchase, repair, or replace hazmat equipment, or for training and supplies.
Indiana River Rescue	To account for expenditures related to river rescue training. Financing is provided by registration fees.
COPS Block Grant II	To account for federal grants which provide financing for police activities.
Regional Police Academy	To account for revenues (tuition) and expenditures (seminars, travel, lectures, and career days) related to the advancement of present and future police officers.

COPS MORE Grant	To account for a COPS MORE grant which provides financing for police activities.
Federal Drug Enforcement	To account for expenditures for drug enforcement. Financing is provided by distributions from the authorized federal agencies' confiscated property sale.
Gifts, Donations & Bequests	To account for donations, gifts, or bequeaths for purposes designated by the donor.
Urban Development Action Grant	To account for economic development expenditures which are financed by federal grants and loan repayments.
Leaf Collection and Removal (ReLeaf)	To account for the expenditures of a program to remove leaves from the City each fall. Financing is provided by a monthly service fee charged to all City residents.
Police K-9 Unit	To account for donations for development and maintenance of the K-9 unit.
Rainy Day	To account for unused and unencumbered funds that are transferred from a fund that has a tax levy. Revenues in this fund also include special distributions of county option income tax (COIT) and county economic development income tax (CEDIT).

## **Debt Service Funds**

College Football Hall of Fame Debt Service	To accumulate monies for the payment of Redevelopment Authority bonds issued to refinance bonds issued for construction of the College Football Hall of Fame. Financing is to be provided by an annual property tax levy.
Redevelopment Bond – Airport Taxable	To accumulate monies as a reserve for the payment of Redevelopment Authority bonds for the airport taxable project.
Equipment/Vehicle Leasing	To accumulate monies as a reserve for the payment of equipment and vehicle leasing throughout the City departments.
South Bend Building Corp.	To accumulated monies received as debt service payments from the City and pass them through to trustee banks and bondholders.
Parks Bond Debt Service	To accumulate monies as a reserve for the payment of parks bond capital expenditures.
Coveleski Bond Debt Service Reserve	To accumulate monies as a reserve for the payment of the Coveleski

Stadium recovery zone economic development bonds. Financing for debt payments is to be provided by professional sports and convention development area taxes (PSCDA) and county option income tax revenues if PSCDA revenues are insufficient.

Redevelopment Bond –  
Palais Royale

To accumulate monies as a reserve for the payment of Redevelopment Authority bonds for the Palais Royale project.

Redevelopment Authority  
Debt Service

To accumulate monies for the payment of Redevelopment Authority bonds issued to refinance bonds issued for construction of a parking garage facility, bonds issued for central development area land acquisition and construction of public improvements, bonds issued to purchase the Palais Royale, bonds issued to refinance bonds issued for construction of Century Center improvements, and bonds issued to refinance bonds issued for renovations to the Morris Performing Art Center.

Industrial Revolving Fund  
(IRF)

To report and administer loan funds for small businesses that is governed by a separate Board of Directors which contracts with the City's Community Investment Department for administration services.

Smart Streets Debt Service

To accumulate monies as a reserve for the payment of Smart Streets Bonds related to the conversion of one-way to two-way streets.

Erskine Village Debt Service

To accumulate monies as a reserve for the payment of Erskine Village bond.

## **Capital Projects Funds**

Professional Sports  
Development

To account for Hotel/Motel Tax and Professional Sports Development Tax revenues dedicated towards the College Football Hall of Fame. Based on an agreement with the National Football Foundation (NFF), the City pays the NFF to assist with the operation and capital costs.

Coveleski Stadium Capital

To account for expenditures related to the maintenance and improvement of the baseball stadium. Financing is provided by a rental paid by the semi-pro baseball team.

Zoo Endowment

To account for construction projects at the City's zoo. Financing is provided by gifts and donations.

Park Non-Reverting Capital

To account for specific revenues used to finance capital improvements at the City parks.

Cumulative Capital  
Development

To account for expenditures relating to the purchase or lease of capital

	improvements in the City. Financing is provided by a specific property tax levy.
Cumulative Capital Improvement	To account for state cigarette tax distributions used for improvement projects.
Morris Performing Art Center Capital	To accumulate monies for major repairs and capital improvements to the Morris Civic Auditorium. Financing is provided by a surcharge on ticket sales for events held at the auditorium.
Tax Incremental Financing (TIF) – Leighton Plaza	To account for expenditures for public improvement projects in the Leighton Plaza tax incremental district. Financing is provided by property tax proceeds in excess of those attributable to the assessed value of the property in the district before redevelopment.
Tax Incremental Financing (TIF) – West Washington	To account for expenditures for public improvement projects in the West Washington Economic Development Area. Financing is provided by property tax proceeds in excess of those attributable to the assessed value of the property in the district before redevelopment.
Redevelopment General	To account for eligible redevelopment activities in the Studebaker Corridor financed by proceeds from land sales or leases.
Community Revitalization Enhancement District	To account for public improvements in the Studebaker/Oliver Community Revitalization Enhancement District. Financing is provided by income tax and gross retail tax increments in the district.
Tax Incremental Financing (TIF) No. 1 – Southside Development	To account for expenditures for improvements in the Southside development tax incremental district no. 1. Financing is provided by property tax proceeds in excess of those attributable to the assessed valuation of the property in the district before redevelopment.
Tax Incremental Financing (TIF) No. 3 – Southside Development	To account for expenditures for improvements in the Southside development tax incremental district no. 3. Financing is provided by property tax proceeds in excess of those attributable to the assessed valuation of the property in the district before redevelopment.
Football Hall of Fame Capital	To account for capital expenditures for the College Football Hall of Fame. Financing was provided by a transfer from the City's Professional Sports Development Fund. This fund also accounts for the advance from the General Fund which may be repaid from future operating surpluses.



Major Moves	To account for state distributions used for road construction and other uses authorized by Indiana statute.
Parks Bond Capital	To account for bond funds relating to the Parks & Recreation capital projects.
Smart Street Bond Capital	To account for bond funds relating to the Smart Streets project.
Tax Incremental Financing (TIF) – Northeast Development	To account for expenditures for improvements in the northeast development tax incremental district. Financing is provided by property tax proceeds in excess of those attributable to the assessed valuation of the property in the district before redevelopment.
Tax Incremental Financing (TIF) – Douglas Road	To account for expenditures for improvements in the Douglas Road development tax incremental district. Financing is provided by property tax proceeds in excess of those attributable to the assessed valuation of the property in the district before redevelopment.
Tax Incremental Financing (TIF) – Northeast Residential	To account for expenditures for improvements in the Northeast Neighborhood Residential development tax incremental district. Financing is provided by property tax proceeds in excess of those attributable to the assessed valuation of the property in the district before redevelopment.
Certified Technology Park	To account for expenditures related to acquisition, improvements, construction and maintenance of public facilities, debt service and other permitted uses under I.C. 36-7-32-23 in connection with a certified technology park. Financing is provided by property tax proceeds, state gross retail and uses taxes, and other revenues.
Palais Royale Historic Preservation	To account for expenditures financed by a two percent fee charged for all Palais Royale services.
Airport Urban Enterprise Zone	To account expenditures for improvements in the Zone area, financed by property taxes on qualifying properties in the Zone.

### **NON-MAJOR ENTERPRISE FUNDS**

Consolidated Building	To account for the operation of the consolidated St. Joseph County/ South Bend Building Department.
Parking Garage	To account for the operation and maintenance of the City's parking garages.

Solid Waste To account for the provision of solid waste services.

## **INTERNAL SERVICE FUNDS**

Liability Insurance  
Premium Reserve To account for expenses related to maintaining the City's self-funded liability insurance including administrative costs, claims and premiums. Funding is provided by assessments to certain other City funds.

Self-Funded Employee  
Benefits To account for employer and employees' contributions for a medical insurance plan.

Central Services To account for expenses related to fuel, vehicle repairs and various supplies provided to City departments on a cost-reimbursement basis.

Police Take Home Vehicle To account for expenses associated with claims arising from use of program vehicles occurring while officers are not on duty. Funding is provided by officers participating in the program.

Unemployment Compensation  
Insurance To account for payment of unemployment claims to the Indiana Department of Workforce Development. Financing is provided by allocating costs to user departments to cover the estimated costs of claims.

Innovation/  
Information Technology/  
311 Call Center To account for expenses associated with the 311 Call Center. The Call Center is a customer service support center where residents and business can receive personal assistance with City-related questions and non-emergency services. Funding is provided by the departments which benefit from the call center taking the outside calls.

## **FIDUCIARY FUNDS**

### **Pension Trust Funds**

1925 Police Pension - To account for the provision of retirement and disability benefits to police officers hired prior to May 1, 1977. Financing is provided by mandatory contributions by active members, and state pension relief distributions.

1937 Firefighters' Pension - To account for the provision of retirement and disability benefits to firefighters hired prior to May 1, 1977. Financing is provided by mandatory contributions by active members and state pension relief distributions.

**Financial Organization Chart**  
 City of South Bend Adopted  
 2017 Budget



# Department Fund Relationship

Fund Name	General Government	Public Safety	Public Works	Economic Development	Code & Animal Control	Culture & Recreation	Highways & Streets	Enterprise Funds	Internal Service	Pension Funds
<b>City Controlled Funds</b>										
<b>General Fund</b>										
MAYOR	x									
CITY CLERK	x									
COMMON COUNCIL	x									
WNIT CONTRACT	x									
ADMINISTRATION & FINANCE	x									
MORRIS PERFORMING ARTS CENTER				x		x				
PALAIS ROYALE BALLROOM				x		x				
LEGAL DEPARTMENT	x									
ENGINEERING			x	x			x			
POLICE DEPARTMENT		x								
COMMUNICATIONS CENTER		x								
FIRE DEPARTMENT		x								
HUMAN RIGHTS	x									
<b>Special Revenue Funds</b>										
RAINY DAY FUND	x									
EXCESS LEVY	x									
PARKS & RECREATION						x				
MOTOR VEHICLE HIGHWAY							x			
RECREATION - NONREVERTING						x				
STUDEBAKER/OLIVER REVERTING GRANTS				x						
ECONOMIC DEVELOPMENT STATE GRANTS				x						
COMMUNITY INVESTMENT ADMINISTRATION				x						
COMMUNITY INVESTMENT GRANTS				x						
POLICE STATE SEIZURES		x								
GIFT, DONATION, BEQUEST	x			x						
POLICE CURFEW VIOLATIONS		x								
UNSAFE BUILDING FUND					x					
LAW ENFORCEMENT CONTINUING EDUCATION		x								
LANDLORD REGISTRATION					x					
LOSS RECOVERY FUND	x			x						
EMERGENCY 911 TELEPHONE		x								
PUBLIC SAFETY L.O.I.T.		x								
LOCAL ROADS & STREETS							x			
EXCESS WELFARE DISTRIBUTION	x									
LOIT 2016 SPECIAL DISTRIBUTION							x			
HUMAN RIGHTS - FEDERAL GRANT	x									
EASTRACE WATERWAY						x				
MORRIS PAC/PALAIS ROYALE MARKETING						x				
POLICE BLOCK GRANTS		x								
ECONOMIC DEVELOPMENT COMM - REV BONDS				x						
HAZMAT		x								
INDIANA RIVER RESCUE		x								
POLICE GRANTS		x								
REGIONAL POLICE ACADEMY		x								
COPS MORE GRANT		x								
POLICE FEDERAL DRUG ENFORCEMENT		x								
COUNTY OPTION INCOME TAX	x	x	x	x	x	x	x			
ECONOMIC DEVELOPMENT INCOME TAX	x	x	x	x	x	x	x			
URBAN DEVELOPMENT ACTION GRANT (UDAG)				x						
PROJECT RELEAF	x						x			
POLICE K-9 UNIT		x								
<b>Debt Service Fund</b>										
HALL OF FAME DEBT SERVICE				x		x				
EQUIPMENT/VEHICLE LEASING	x	x	x			x	x			
SOUTH BEND BUILDING CORPORATION	x									
PARKS BOND DEBT SERVICE						x				

# Department Fund Relationship

Fund Name	General Government	Public Safety	Public Works	Economic Development	Code & Animal Control	Culture & Recreation	Highways & Streets	Enterprise Funds	Internal Service	Pension Funds
<b>Capital Project Funds</b>										
PROFESSIONAL SPORTS DEVELOPMENT				x						
COVELESKI STADIUM CAPITAL				x		x				
ZOO ENDOWMENT				x		x				
PARK NONREVERTING CAPITAL						x				
CUMULATIVE CAPITAL DEVELOPMENT	x	x								
CUMULATIVE CAPITAL IMPROVEMENT	x			x		x				
MAJOR MOVES CONSTRUCTION				x			x			
MORRIS PERFORMING ARTS CENTER CAPITAL				x		x				
CRED FUND				x						
PALAIS ROYALE HISTORIC PRESERVATION				x		x				
HALL OF FAME CAPITAL				x		x				
PARKS BOND CAPITAL						x				
SMART STREET BOND CAPITAL				x						
<b>Enterprise Funds</b>										
EMS CAPITAL		x						x		
EMS OPERATIONS		x						x		
CONSOLIDATED BUILDING DEPARTMENT	x				x			x		
PARKING GARAGES				x				x		
SOLID WASTE OPERATIONS			x					x		
SOLID WASTE CAPITAL			x					x		
WATER WORKS OPERATIONS			x					x		
WATER WORKS CAPITAL			x					x		
WATER WORKS CUSTOMER DEPOSIT			x					x		
WATER WORKS SINKING FUND			x					x		
WATER WORKS BOND RESERVE			x					x		
WATER WORKS RESERVE - O & M			x					x		
SEWER REPAIR INSURANCE			x					x		
SEWAGE WORKS OPERATIONS			x					x		
SEWAGE WORKS CAPITAL			x					x		
SEWAGE WORKS RESERVE - O & M			x					x		
SEWAGE WORKS BOND SINKING			x					x		
SEWAGE WORKS DEBT SERVICE RESERVE			x					x		
2011 SEWER BOND			x					x		
2012 SEWER BOND			x					x		
2013 SEWER REFUND BOND ISSUANCE COSTS			x					x		
2015 SEWER BOND			x					x		
CENTURY CENTER				x		x		x		
CENTURY CENTER CAPITAL ACCOUNT				x		x		x		
CENTURY CENTER ENERGY SAVINGS				x		x		x		
<b>Internal Service Funds</b>										
CENTRAL SERVICES			x						x	
CENTRAL SERVICES CAPITAL			x						x	
LIABILITY INSURANCE	x								x	
TAKE HOME VEHICLE POLICE		x							x	
INNOVATION/TECHNOLOGY/311 CALL CENTER	x								x	
SELF-FUNDED EMPLOYEE BENEFITS	x	x	x	x	x	x	x	x	x	
UNEMPLOYMENT COMPENSATION FUND	x	x	x	x	x	x	x	x	x	
<b>Trust Funds</b>										
FIREFIGHTERS PENSION		x								x
POLICE PENSION		x								x
CITY CEMETERY TRUST FUND						x				
<b>Redevelopment Commission Controlled Funds</b>										
<b>Tax Increment Financing Funds</b>										
TIF REVENUE - RIVER WEST				x						
TIF DISTRICT - WEST WASHINGTON				x						
TIF LEIGHTON PLAZA				x						

# Department Fund Relationship

Fund Name	General Government	Public Safety	Public Works	Economic Development	Code & Animal Control	Culture & Recreation	Highways & Streets	Enterprise Funds	Internal Service	Pension Funds
TIF RIVER EAST (NORTHEAST DISTRICT)				x						
TIF SOUTHSIDE DEVELOPMENT AREA #1				x						
TIF SSDA #3 - ERSKINE VILLAGE				x						
TIF DOUGLAS ROAD				x						
TIF RIVER EAST (NORTHEAST) RESIDENTIAL				x						
<b>Redevelopment Funds</b>										
REDEVELOPMENT ADMINISTRATION GENERAL				x						
CERTIFIED TECHNOLOGY PARK				x						
AIRPORT URBAN ENTERPRISE ZONE				x						
<b>Debt Service Funds</b>										
AIRPORT 2003 DEBT RESERVE				x						
COVELESKI BOND DEBT RESERVE				x						
SBCDA 2003 DEBT RESERVE				x						
SOUTH BEND REDEVELOPMENT AUTHORITY				x						
INDUSTRIAL REVOLVING FUND				x						
SMART STREETS DEBT SERVICE FUND				x						
ERSKINE VILLAGE DEBT SERVICE				x						

# Financial Policies

The financial integrity of our City government is of utmost importance. To discuss, write, and adopt a set of financial policies is a key element to maintaining this integrity. These financial management policies are designed to ensure the fiscal stability of the City of South Bend and to guide the development and administration of the annual operating and capital budgets, as well as the debt program.

Written, adopted financial policies have many benefits, such as assisting the Mayor, Common Council and City Controller in the financial management of the City, saving time and energy when discussing financial matters, promoting public confidence, and providing continuity over time as the Mayor and Common Council and staff members change. While these policies will be amended periodically, they will provide the foundation and framework for many of the issues and decisions facing the City. They will promote wise and prudent financial management, provide the foundation for adequate funding of services desired by the public, and help make the City more financially stable, efficient and effective.

## Objectives

1. Assist the Mayor, Common Council and City management by providing accurate and timely information on financial conditions pertinent to City operations.
2. Provide sound financial principles with which to guide the important decisions of the Mayor and Common Council and management, which have significant fiscal impact.
3. Set forth operational principles that minimize the cost of government and financial risk, to the extent consistent with services desired by the public.
4. Enhance the policy-making ability of the Mayor and Common Council by providing accurate information on program costs.
5. Ensure the legal use of all City funds through a sound financial system and strong internal controls.
6. Employ revenue policies that diversify revenue sources, distribute the costs of municipal services fairly, and provide adequate funds to operate desired programs.

In order to meet these objectives, the City's policies are divided into seven general

categories for ease of reference. These categories include: 1) Operating and Budgeting Policies, 2) Capital Improvements Program (CIP), 3) Revenue and Expenditure Policies, 4) Reserve Policies, 5) Debt Management and Administration Policies, 6) Cash Management/Investment Policies, and 7) Accounting, Auditing, and Financial Reporting Policies. It is recommended that all policies included in this document be adhered to.

## **Operating and Budgeting Policies**

The City of South Bend will maintain a system of defined operating and budgeting practices, in compliance with Indiana statute, the Department of Local Government Finance (DLGF), and the Indiana State Board of Accounts (SBOA) to ensure adequate protection of city assets and resources, and to protect same in consideration of the taxpayers of the City of South Bend.

### **Operating**

1. The city will maintain compliance with all Federal, State, and local legal requirements.
2. The city will continuously pursue an active campaign to maintain existing and create new sources of revenue.
3. The city will continue to provide first priority funding to essential services as determined by the Mayor in conjunction with the Common Council.
4. The city will pursue an active campaign to create and maintain state of the art operating practices within infra-structure operations.
5. The city will maintain an ongoing program of capital asset replacement and modernization in order to maintain efficient city operations.
6. The city will maintain a structured revenue and expenditure forecasting process to enable effective financial planning on a current and multi-year basis.
7. A financial audit will be performed annually by the Indiana State Board of Accounts. Audit results will be presented to the Mayor, the Common Council President, and City Controller upon completion of the audit. The city will evaluate any audit recommendations, determine and implement remedial actions, as required.
8. The city will establish financial, purchasing, human resource and information technology policy statements and procedures, as required, to define standard operating practices and protocols, intended to protect city assets.



## **Budgeting**

At least one month before the preparation of the proposed annual budget, the City Controller will meet with the Mayor to review and deliberate all policy guidelines that may affect the proposed budget.

1. The budget is prepared using the cash basis of accounting.
2. The budget is approved in the form of an appropriations ordinance after the Mayor and Common Council have conducted at least one advertised public hearing.
3. The operating budget and CIP together shall serve as the annual financial plan for the City. They will serve as the policy documents for the Mayor and Common Council for implementing their visions, goals, and objectives. The budget shall provide staff with the resources necessary to accomplish the Mayor and Common Council's determined service levels.
4. The City Controller shall annually prepare and present a proposed operating budget to the Mayor and Common Council at least four months before the beginning of each fiscal year. The Common Council will adopt said budget no later than November 1 of each year. Funds may not be expended or encumbered for the following fiscal year until the budget has been adopted by the Common Council and the Mayor.
5. The City defines a balanced budget as a budget that has revenues plus cash reserves equal to expenditures. It is the City's policy to fund current year expenditures with current year revenues, whenever possible, without using cash reserves.
6. Each department and division prepares its own budget for review by the Mayor and City Controller. Budget accountability rests primarily with each department. The basic format of the budget shall identify programs within organizational structures. Programs are defined as specific services provided to the public, other departments, or other organizations.
7. The Budget is adopted at the department and cost category level. During the year, it is the responsibility of the Mayor, Department Heads, Fiscal Officers and the City Controller to administer the budget.
8. A five-year projection of revenues and expenditures for all funds is prepared each fiscal year to provide strategic perspective to each annual budget process.
9. All appropriations shall lapse at the end of the budget year if not expended or encumbered.
10. Any year-end operating surpluses will revert to fund balances for use in maintaining reserve levels set by policy (see policy on reserves) and the

balance will be available for pay-go capital projects and/or one time capital outlays.

11. The city will maintain an internal control system to ensure spending within approved budgetary expenditures.

## **Fund Structure**

1. The accounts of the City are organized into funds. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue, and expenditures (or expenses, as appropriate).
2. Government resources are allocated to and accounted for in individual funds based on the purposes for which they are to be expended and the means by which spending activities are controlled. The City uses governmental funds and proprietary funds. Governmental funds are those through which most governmental functions of the City are financed. The acquisition, uses and balance of the City's expendable financial resources and the related liabilities (except for those accounted for in the enterprise funds) are accounted for through governmental funds.
3. The City's governmental funds are the General Fund, the Special Revenue Funds, the Capital Projects Fund, the Debt Service Funds and Redevelopment Commission Funds.
  - The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.
  - The Special Revenue Funds are used to account for the proceeds of a specific revenue source (other than major capital projects) that are restricted by legal and regulatory provisions or budgeting contributions for outside sources to finance specific activities. The major Special Revenue Funds include: County Option Income Tax (COIT), County Economic Development Income Tax (CEDIT), Parks & Recreation, Local Road & Streets, Motor Vehicle Highway, and the Rainy Day Fund.
  - The Capital Project Funds are used to account for financial resources used for the acquisition or construction of major capital facilities and general capital construction, including: streets, parks, and public buildings (other than those financed by enterprise funds).
  - The Debt Service Funds, which include special assessments, are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

4. The enterprise funds are the Water Works, Wastewater/Sewage, Emergency Medical Services (EMS), Consolidated Building Department, Parking Garages, and Century Center Funds.
5. The Internal Service Funds are Central Services, Liability Insurance, Take Home Police Vehicle, Self-Funded Employee Benefits, Unemployment Compensation and Innovation/Information Technology/311 Call Center Funds.
6. The Trust & Agency Funds are primarily Firefighter and Police Pension Funds and the Morris/Palais Box Office Funds.
7. The Redevelopment Commission Funds are generally for TIF capital projects or for debt service.
8. Creation of new funds should be based on the following criteria:
  - i) The revenue source is ongoing; i.e., more than one fiscal year.
  - ii) The amounts to be recorded are material.
  - iii) Interest income is required to be allocated.
  - iv) The amounts are specifically designated.
  - v) There is not another fund that can be used to account for the revenue source.
  - vi) There are special circumstances that have led management to create the separate fund.
  - vii) If the State of Federal government requires a separate fund to account for a particular source of revenue than such a fund can and must be created.
  - viii) It is a requirement of GAAP to establish the fund.

### **Capital Improvement Program (CIP) Policies**

Assets will be capitalized where: (1) ownership title is held by the City of South Bend, (2) the acquisition cost of the item exceeds the capitalization threshold identified in the following table, and (3) the item has a useful life in excess of one year.

<u>Asset Category</u>	<u>Capitalization Threshold</u>
Land	All land is capitalized
Construction in Progress	All construction in progress is capitalized
Infrastructure	\$250,000
Buildings	\$100,000
Land & Building Improvements	\$100,000
Intangibles	\$100,000
Machinery & Equipment	\$ 10,000

Computer & Office Equipment \$ 10,000  
Vehicles \$ 10,000

The City prepare a five-year capital improvement plan, which is reviewed by the Mayor and approved by the Common Council during the budgeting process.

The City will maintain its physical assets at a level adequate to protect the City's capital investment and to reduce future maintenance and replacement costs. The budget will provide for the adequate maintenance and the orderly replacement of the capital plant and equipment from current revenues where possible.

### **Revenue Policies**

The City of South Bend will pursue measures to encourage economic development, intended to expand the tax base through real and personal property tax, employment income tax, and other tax and economic impact created by economic expansion.

1. The city will pursue development and maintenance of a diversified economic environment portfolio of commercial, industrial and residential taxpayers, intended to produce a stable revenue stream.
2. The city will pursue efforts as required with St. Joseph County to maintain sound property appraisal procedures and practices in order to ensure a system of current and up-to-date property assessments.
3. The city will maintain the practice of establishing pricing for user charges and fees at market based levels.
4. The city will maintain the practice of establishing pricing for the Water and Wastewater Utility operations at levels supporting utility operational costs and in full compliance with State of Indiana Utility Regulatory requirements.
5. The city will maintain the practice of aggressive collection pursuit of all revenue due to the City of South Bend and will utilize the City's in-house legal department and outside collection agencies in this effort.
6. The city will maintain the practice to seek funding support from Federal, State of Indiana, and other entities for use by City operations, through higher level governmental grants, and other sources as may come available from time to time.

## **Expenditure/Expense Policies**

The City will review actual expenditures/expenses to budget on a monthly basis and amend the budget quarterly with the Common Council to bring budgets in balance with actual/year-end projected expenditures/expenses.

1. The City will strive to reduce major cost factors through operational efficiencies and competitive bidding.
2. The City will maintain a budgetary control monitoring system to ensure adherence to the budget.
3. The City will publish a budget to actual financial report on a monthly basis.

## **Reserve Policies**

The City utilizes a variety of funds for recording the revenue and expenditures/expenses of the City. At each fiscal year end, operating surpluses that revert to cash balance over time constitute available reserve of the City.

### **General Fund:**

Minimum Cash Reserve – The City will maintain General Fund cash reserves at a level not less than 30 percent of the annual adopted General Fund expenditures. The purpose of these reserves is to alleviate significant unanticipated budget shortfalls and to ensure the orderly provisions of services to residents. This is the minimum level necessary to maintain the City’s creditworthiness and maintain adequate cash flows.

Unused Cash Reserves – To the extent that the General Fund cash exceeds the target, the City may draw upon the cash reserves to provide pay-go financing for capital projects, for other one-time capital items, or for other approved liability payments.

Rainy Day Fund – A “rainy day” account equal to a minimum of three percent of the City’s total expenditures in the prior year will be maintained annually in separate funds. This account will be made available for unanticipated, unbudgeted expenditures of a non-recurring nature and/or unexpected cost increases that require the approval by the Common Council and the Mayor.

### **Enterprise Funds:**

Cash Reserves – The City will maintain cash reserves equal to 20% of annual expenditures for most Enterprise Funds, with the exception of the Water and Wastewater Utilities. The Water and Wastewater Utility Funds require a reserve of 5% of annual operating expenditures.

O&M Funds – The Water and Wastewater Funds will maintain Operations and Maintenance Funds at a level of 16.67% of annual operating expenses in the main operating funds, net of transfers.

**Other Funds:**

Minimum Cash Reserve – The City will maintain a cash balance in the other funds equal to 20%-50% of annual budgeted expenditures, depending on the specific needs of the fund. Debt Reserve Funds are set up for most debt service obligations and are funded at 100%.

**Reserve Deficiencies:**

If reserves in any City fund fall below the prescribed minimums, the City will implement the following budgetary strategies to replenish funding deficiencies:

- Seek reductions in recurring expenditures
- Seek to increase current revenue streams or develop new revenue sources
- Seek the use of ongoing grant funding to alleviate operating expenditures

**Debt Policy**

1. Debt management will provide for the protection and maintenance of the City’s AA bond rating, the maintenance of adequate debt service reserves, compliance with debt covenant provisions, and appropriate disclosure to investors, underwriters, and rating agencies.
2. The City’s compliance officer is the City Controller. Compliance monitoring will be performed annually.
3. The term of any City debt issue, including lease-purchases, shall not exceed the useful life of the assets being acquired by the debt issue.
4. All debt issuance shall comply with federal, State and City requirements. All IRS regulations in regards to post-issuance tax compliance will be followed.
5. The City shall maintain an ongoing performance monitoring system of the various outstanding bond indebtedness. This is particularly important as funds borrowed for a project today are not available to fund other projects

tomorrow and funds committed for debt service payments today are not available to fund operations in the future.

6. The City shall maintain all spending records related to bond issuance until at least three years after the final maturity is redeemed.
7. The City will maintain good, ongoing communication with bond rating agencies about its financial condition. The City will follow a policy of full disclosure on every financial report and bond prospectus (Official Statement).
8. Accompanying each debt issue will be an assessment of the City's capacity to repay the debt. The assessment will address the effects on the current operating budget, as well as identify the resources that will be utilized to repay the debt.
9. Long-term borrowing will not be used to finance current operations or normal maintenance and will only be considered for significant capital and infrastructure improvements.
10. The City will try to keep the average maturity of general obligation bonds at or below twenty years.
11. The City will generally conduct financings on a competitive basis. However, negotiated financings may be used due to market volatility or the use of an unusual or complex financing or security structure.
12. The City will not issue tax or revenue anticipation notes.
13. The City will strive to maintain a reliance on pay-go financing for its capital improvements, whenever possible.
14. The City will follow the general debt limits as stated by Indiana law, which mandates a 2% debt limit on net assessed valuation for certain type of general obligation and other debt.
15. The City will report all debt to the Indiana Department of Local Government Finance (DLGF) using their Gateway Reporting Program.

### **Refinancing**

Periodic reviews of all outstanding debt will be undertaken to determine refinancing opportunities. Refinancing will be considered (within Federal tax law constraints) under the following conditions:

1. There is a net economic benefit.
  - a. In general, refinancing for economic savings will be undertaken whenever net present value savings of at least three (3%) percent of the refunded debt can be achieved.
  - b. Refinancing that produces net present value savings of less than three (3%) percent will be considered on a case-by-case basis.

2. It is needed to modernize covenants that are adversely affecting the City's financial position or operations.
3. The City wants to reduce the principal outstanding in order to achieve future debt service savings and it has available working capital to do so from other sources.

### **Investment and Cash Management Policies**

1. It is the policy of the City of South Bend to make all investments, in both Deposit and Investment Accounts, in accordance with the terms and limitations of IC 5-13-9, Deposit and Investment Powers, as amended from time to time.
2. Surplus monies of the City on deposit with financial institutions, as determined by the City, shall be invested with maturities scheduled to coincide with projected cash flow needs, taking into consideration large routine expenditures (payroll, accounts payable, bond payments) and sizable blocks of anticipated revenue (property taxes, state shared revenue).
3. The Investment Policy was revised on January 1, 2013 and is reviewed annually by the Finance Department and the Common Council during the annual investment meeting which is held after the 1<sup>st</sup> Monday in January and before January 31.
4. The City has entered into a custodial investment agreement with its primary financial institution to invest City funds.

### **Accounting, Auditing and Financial Reporting Policies**

1. The accounting policies of the City of South Bend conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The diverse nature of governmental operations and the necessity of assuring legal compliance preclude recording and summarizing all governmental financial transactions and balances in a single accounting entity. Therefore, the City's accounting system is organized and operated on a "fund basis". Each fund is a distinct, self-balancing accounting entity.



2. Governmental funds utilize the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is measurable and available. Revenue is considered to be available if it is collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.
3. Property taxes are recognized as revenue in the year for which they are collected. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.
4. The State Board of Accounts requires an annual audit of all accounts of the City by the State Board of Accounts or by certified public accountants selected by the City and approved by the State Board of Accounts. The goal of the independent audit is to provide reasonable assurance that the financial statements of the City of South Bend are free of material misstatements. The independent audit involves examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation.
5. The approval for allowance and write off of transactions related to uncollectible accounts is delegated to the City Controller and the Board of Public Works.
6. The City places continued emphasis on maintenance of an accounting system which provides strong internal budgetary and accounting controls designed to provide reasonable, but not absolute, assurances regarding both the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and reports, such as the budget and the *Comprehensive Annual Financial Report (CAFR)* as well as the maintenance of accountability of assets.
7. The City of South Bend issues a CAFR within six months of the close of the previous fiscal year. It will be distributed to the Mayor and Common Council within seven months of the fiscal year. The CAFR will be submitted annually to The Government Finance Officers Association (GFOA) for peer review as part of the *Certificate of Achievement for Excellence in Financial Reporting* program. All reports prepared by the auditors and management's response to those reports will be presented to the Mayor, Common Council President, and City Controller at the audit exit conference.

8. The City offers its employees a defined benefit pension plan through the State of Indiana Public Retirement System (INPRS). The retirement plan issues separate financial statements through the State run program.

# Budgetary Process

The City's annual budget process for the subsequent year with a Budget Kickoff meeting which includes the Mayor, Department Heads, Fiscal Officers, Common Council Representatives and other City leaders. At the Budget Kickoff meeting, Administration priorities are discussed and the budget process is reviewed. Soon after the meeting, department heads and various staff members prepare a five year Capital Improvement Program (CIP) and a five year operating budget. The City Controller will submit a Proposed Budget to the Mayor in July. In August and September, the Mayor and City Controller present to the Common Council the recommended budget for the next year. The Common Council reviews the recommended budget, makes reductions at their discretion, holds several public hearings and ultimately adopts the City budget for the fiscal year prior to November 1. The budget is forwarded to the State of Indiana Department of Local Government Finance (DLGF) for their final approval. The City fiscal year begins January 1.

## ***Budget Calendar for FY 2017 Budget (All Dates 2016)***

February 26	2017 Priority Based Budgeting Kickoff Meeting
May 16	Preliminary Budget Discussion, Council Priorities and Public Input Meeting
June 7	Budget Kickoff Meeting for all Department Heads and Fiscal Officers and On-Site Training for Priority Based Budgeting
July 11	Deadline to enter budget requests into NaviLine and update summary sheets
July 18 – August 5	Mayor's Office review of budgets with Department Heads & Fiscal Officers
Aug 15 – Oct 6	Various Budget Hearings with City Council & Department Heads
August 17	Civil City & Transpo budget ordinances filed with City Clerk

for 1<sup>st</sup> Reading

August 22	First Reading on 2017 City budget and Transpo budget
September 15	First publication of City and Transpo budgets & Gateway Notice to Taxpayers and Submission of Form 3 Budget notice in Gateway
September 21	File 2017 Mayor, Clerk, Council, non-bargaining, and bargaining salary ordinance with City Clerk
September 26	First reading of 2017 Mayor, Clerk, Council, non-bargaining, and bargaining salary ordinance
September 26	Public hearings on 2017 City and Transpo budgets
October 24	Adoption of 2017 City and Transpo budgets and 2017 Mayor, Clerk, Council, non-bargaining, and bargaining salary ordinance

### **Budget Amendment Policy**

After the Budget is adopted, the primary responsibility for managing the appropriated funds falls to each respective Department Head, Fiscal Officer, City Controller and the Mayor. The Fiscal Officers are able to view a monthly budget to actual report of their respective activities. Management flexibility is given to each Department of exceeding a given expenditure/expense line item within a given cost category, if it can be compensated for within that same expenditure/expense classification. If a cost category must be adjusted, then a Budget Transfer Request Form is completed and submitted to the Finance Department by the affected Department. The Finance Department reviews the form and if deemed appropriate, the Finance Department processes the budget transfer request after approval by the Mayor and the Common Council. Budget amendments are generally approved by the Common Council and made on a quarterly basis.

The Finance Department and Department Fiscal Officers analyze their respective activity budgets on a monthly basis. If a review of year-to-date activity projects that any given activity budget will exceed the budget, then the Fiscal Officer is required to prepare an additional appropriation or budget transfer for review by

the Mayor and consideration by the Common Council.

### **Budgetary Information**

The basis of budgeting is on a cash basis for all funds, which is not the same basis as used in the City's audited financial statements which are on a modified accrual basis for governmental funds and a full accrual basis for proprietary funds.

Expenditures are authorized via an annual budget passed by ordinance in which the Common Council authorizes the level of funding for City operations. The Common Council adopts a line item level budget, which is considered the maximum authorization to incur liabilities and not a mandate to spend. No obligation shall be incurred against, and no payment shall be made from, any appropriation account that lacks a sufficient balance available to meet the obligation. The legal level of control for all City funds (except Redevelopment Commission funds) is by cost category (i.e. personnel, supplies, services, capital). Spending cannot exceed these categories without Common Council approval. The legal level of control for Redevelopment Commission funds is at the fund level.

Encumbrance accounting is employed in most funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year-end are reported as designates of fund balances and do not constitute expenditures or liabilities because the goods or services have not been received as of year-end; the encumbrances will rollover and be re-appropriated and honored during the subsequent year.

In view of the importance of the budget as a planning and control instrument in the City, the accounting system provides the basis for appropriate budgetary control. Unlike accounting, budgeting is not essentially a financial procedure; it is primarily a policy-planning process. Therefore, it is much less amendable to standardization; however, the importance of GAAP, audit standards, the credit markets' need for more complete disclosure of the City's underlying condition, and the heightened sophistication of the public and press about the importance of the outcomes as well as projections, have combined to professionalize and conform budgeting terms and definitions to GAAP. As a result, common terminology, measurement, and classification are used consistently throughout the City's budget, accounting records and financial reports.

### **Balanced Budget**

A balanced budget is necessary for proper financial management in the City of

South Bend. The City defines a balanced budget as a budget in which estimated revenue and available cash balances are equal to or greater than estimated expenditures. After the budget is adopted, if increases in expenditures and/or decreases in revenue result in an imbalanced budget, then a budget amendment is required to bring the budget back in balance. All City funds are balanced for 2017.

**Basis of Budgeting and Basis of Accounting**

All Indiana local governments, including South Bend, are required to budget on a cash basis. Outstanding purchase order encumbrances at December 31<sup>st</sup> carry forward to the following year and add to the approved budget. The City of South Bend uses modified accrual accounting for its governmental funds and accrual accounting for its proprietary funds.

# Financial Summaries

# Consolidated Financial Schedules

## All Funds

Description	2014 Actual	2015 Actual	2016 Amended Budget	30-Jun Actual	2017 Adopted Budget	Forecast				Budget Variance 2016-2017	% Change
						2018	2019	2020	2021		
<b>REVENUES</b>											
Property Taxes	72,037,669	70,914,835	73,896,223	41,555,874	75,958,124	75,928,200	75,661,198	76,131,318	76,606,239	2,061,901	2.8%
Local Income Taxes	23,822,661	24,357,811	31,463,184	18,543,292	28,360,244	28,716,970	29,119,310	29,524,696	29,933,190	(3,102,940)	-9.9%
Other Taxes	25,195,254	26,161,798	25,320,589	12,553,733	25,841,138	25,891,437	25,558,384	25,071,743	24,972,083	520,549	2.1%
Grants/Intergovernmental	6,479,966	5,125,116	11,861,969	2,250,207	5,634,886	5,196,686	5,097,092	5,117,606	5,133,231	(6,227,083)	-52.5%
Charges for Services	88,872,092	94,536,261	100,466,483	50,762,181	105,152,880	112,582,932	114,659,712	117,029,392	119,513,406	4,686,397	4.7%
Interfund Allocations	12,716,848	12,218,630	14,420,428	7,193,339	17,483,752	17,819,389	18,161,601	18,510,517	18,866,269	3,063,324	21.2%
Fines & Forfeitures	901,192	731,016	1,110,860	629,831	875,860	744,478	744,496	744,515	389,874	(235,000)	-21.2%
Donations	600,647	370,073	730,705	19,205	429,890	464,250	486,135	510,158	527,321	(300,815)	-41.2%
Other Income	6,346,381	10,981,398	10,272,363	5,010,989	18,064,543	20,051,616	20,702,846	21,270,605	21,991,249	7,792,180	75.9%
Transfers In	24,741,979	35,543,935	24,675,434	10,810,092	38,963,780	33,714,164	31,788,913	33,290,193	32,833,777	14,288,346	57.9%
<b>Total Revenue</b>	<b>261,714,689</b>	<b>280,940,873</b>	<b>294,218,238</b>	<b>149,328,743</b>	<b>316,765,097</b>	<b>321,110,122</b>	<b>321,979,688</b>	<b>327,200,742</b>	<b>330,766,638</b>	<b>22,546,859</b>	<b>7.7%</b>
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	76,967,645	77,597,475	79,576,686	35,420,478	82,829,318	83,890,931	85,093,479	86,074,304	87,267,975	3,252,632	4.1%
Fringe Benefits	23,051,150	24,477,098	29,336,163	12,840,892	30,696,108	32,417,576	34,226,016	36,204,859	38,296,136	1,359,945	4.6%
<b>Total Personnel</b>	<b>100,018,795</b>	<b>102,074,573</b>	<b>108,912,849</b>	<b>48,261,370</b>	<b>113,525,426</b>	<b>116,308,507</b>	<b>119,319,495</b>	<b>122,279,163</b>	<b>125,564,111</b>	<b>4,612,577</b>	<b>4.2%</b>
<b>Supplies</b>	<b>11,337,409</b>	<b>9,814,949</b>	<b>13,270,478</b>	<b>4,418,581</b>	<b>12,761,291</b>	<b>13,512,095</b>	<b>13,759,805</b>	<b>13,995,862</b>	<b>14,203,235</b>	<b>(509,187)</b>	<b>-3.8%</b>
<b>Services &amp; Charges</b>											
Professional Services	12,159,034	11,386,013	21,094,356	4,982,058	11,286,357	10,602,860	10,820,237	11,460,302	12,020,451	(9,807,999)	-46.5%
Printing & Advertising	379,967	467,810	459,753	185,995	667,869	679,707	690,235	700,625	711,982	208,116	45.3%
Utilities	8,558,720	8,829,664	9,183,896	4,475,827	9,055,041	9,390,052	9,629,776	9,871,872	10,118,404	(128,855)	-1.4%
Education & Training	330,252	398,580	646,245	199,709	590,204	586,007	589,021	592,146	610,674	(56,041)	-8.7%
Travel	257,333	315,705	462,942	138,629	427,868	424,186	429,895	433,733	443,473	(35,074)	-7.6%
Repairs & Maintenance	8,282,982	9,490,336	12,640,168	4,305,357	12,249,869	12,884,366	12,677,488	12,170,700	12,244,534	(390,299)	-3.1%
Payment In Lieu of Taxes	4,533,180	5,439,804	5,711,801	2,855,904	6,208,321	6,321,637	6,458,070	6,595,232	6,733,136	496,520	8.7%
Other Interfund Allocations	8,547,189	7,001,518	8,679,004	4,382,369	14,999,889	13,779,038	14,059,121	14,346,033	14,633,562	6,320,885	72.8%
<b>Debt Service:</b>											
Principal	21,808,608	23,097,689	24,546,017	8,378,782	38,168,673	29,653,717	27,004,241	26,818,308	25,824,234	13,622,656	55.5%
Interest & Fees	9,531,172	12,565,664	8,249,961	3,746,230	10,007,573	9,510,796	8,824,366	8,121,281	7,340,772	1,757,612	21.3%
Grants & Subsidies	5,590,598	3,923,906	8,897,333	1,427,860	4,517,725	4,445,191	4,485,615	4,516,148	4,566,791	(4,379,608)	-49.2%
Transfers Out	24,741,979	35,526,521	24,810,997	10,810,093	28,667,470	29,821,692	27,932,073	28,146,081	27,882,993	3,856,473	15.5%
Other Services & Charges	28,867,320	30,379,894	35,709,679	14,881,034	33,502,540	32,545,350	34,284,514	36,172,612	38,166,567	(2,207,139)	-6.2%
<b>Total Services &amp; Charges</b>	<b>133,588,334</b>	<b>148,823,104</b>	<b>161,092,152</b>	<b>60,769,847</b>	<b>170,349,399</b>	<b>160,644,599</b>	<b>157,884,652</b>	<b>159,945,071</b>	<b>161,297,571</b>	<b>9,257,247</b>	<b>5.7%</b>
<b>Capital</b>	<b>23,840,073</b>	<b>32,793,106</b>	<b>89,671,178</b>	<b>14,959,305</b>	<b>66,155,165</b>	<b>31,279,524</b>	<b>28,653,605</b>	<b>30,135,206</b>	<b>29,644,714</b>	<b>(23,516,013)</b>	<b>-26.2%</b>
<b>Total Expenditures by Type</b>	<b>268,784,611</b>	<b>293,505,732</b>	<b>372,946,657</b>	<b>128,409,103</b>	<b>362,791,281</b>	<b>321,744,725</b>	<b>319,617,558</b>	<b>326,355,303</b>	<b>330,709,632</b>	<b>(10,155,376)</b>	<b>-2.7%</b>
<b>Net Surplus / (Deficit)</b>	<b>(7,069,922)</b>	<b>(12,564,859)</b>	<b>(78,728,419)</b>	<b>20,919,640</b>	<b>(46,026,184)</b>	<b>(634,603)</b>	<b>2,362,130</b>	<b>845,440</b>	<b>57,006</b>		
Beginning Cash Balance	232,044,400	239,808,095	228,782,505	228,782,505	200,666,884	154,640,700	154,006,097	156,368,227	157,213,666		
Cash Adjustments **	14,833,617	1,539,269	50,612,798	43,253	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>239,808,095</b>	<b>228,782,505</b>	<b>200,666,884</b>	<b>249,745,398</b>	<b>154,640,700</b>	<b>154,006,097</b>	<b>156,368,227</b>	<b>157,213,666</b>	<b>157,270,673</b>		

**Explain Significant Revenue and Expenditure Changes Below:**

Based on information received from the County Assessors Office, the City anticipates an increase in property taxes of approximately 2%. In 2016, the City received a special LOIT distribution for road maintenance that will not occur in future years. However, based on information from the DLGF, it is anticipated that the overall COIT, EDIT and Public Safety LOIT will increase in total by approximately 10% in 2017 over 2016. The City is estimating that subsequent to 2017, the increase will only be 2%. Overall salaries are expected to increase by 2% per year. The City is budgeting six new full time firefighters to offset overtime incurred as well as a few other new position. Health Insurance costs were budgeting to increase by 8% in 2017 going forward due to the addition of the near sight health and wellness clinic that was opened in 2016. Interfund allocations were changed in 2017 to allocate 100% of Administrative and Innovation Technology costs. Therefore, all Interfund allocations increased substantially. This allowed all departments the opportunity to see the overall cost of providing services. Refer to individual fund budget sheets for further details. \*\* Cash adjustment in 2016 due to the bringing on to the books of the City the capital and debt service bond accounts which were previously accounted for separately.



# Consolidated Financial Schedules

## Redevelopment-Controlled Funds

Description	2014 Actual	2015 Actual	2016 Amended Budget	30-Jun Actual	2017 Adopted Budget	Forecast				Budget Variance 2016-2017	% Change
						2018	2019	2020	2021		
<b>REVENUES</b>											
Property Taxes	27,031,090	24,742,903	25,562,223	14,767,546	27,254,124	27,478,133	27,229,171	27,229,171	27,229,171	1,691,901	6.6%
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	400,000	492,000	396,000	198,500	394,000	395,000	396,500	396,500	396,500	(2,000)	-0.5%
Grants/Intergovernmental	1,328,182	-	27,520	-	-	-	-	-	-	(27,520)	-100.0%
Charges for Services	1,539,385	133,359	250,000	-	125,000	125,000	-	-	-	(125,000)	-50.0%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	92,430	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	799,117	3,706,260	1,912,732	993,215	656,981	412,014	407,014	407,014	407,014	(1,255,751)	-65.7%
Transfers In	9,477	6,420,750	43,000	9,977	1,477,127	20,000	20,000	20,000	20,000	1,434,127	3335.2%
<b>Total Revenue</b>	<b>31,199,681</b>	<b>35,495,272</b>	<b>28,191,475</b>	<b>15,969,238</b>	<b>29,907,232</b>	<b>28,430,147</b>	<b>28,052,685</b>	<b>28,052,685</b>	<b>28,052,685</b>	<b>1,715,757</b>	<b>6.1%</b>
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	542,568	87,805	-	-	-	-	-	-	-	-	-
Fringe Benefits	83,778	20,302	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>626,346</b>	<b>108,107</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>135,152</b>	<b>11,323</b>	<b>8,742</b>	<b>1,640</b>	<b>10,342</b>	<b>10,342</b>	<b>10,342</b>	<b>10,342</b>	<b>10,342</b>	<b>1,600</b>	<b>18.3%</b>
<b>Services &amp; Charges</b>											
Professional Services	4,257,267	3,410,096	5,708,406	549,313	<b>257,207</b>	223,318	220,822	687,253	996,758	(5,451,199)	-95.5%
Printing & Advertising	39,003	3,946	30,275	30,275	<b>40,170</b>	40,170	40,170	40,170	40,170	9,895	32.7%
Utilities	46,752	14,320	6,192	4,259	<b>4,500</b>	4,500	4,500	4,500	4,500	(1,692)	-27.3%
Education & Training	230	-	-	-	-	-	-	-	-	-	-
Travel	2,642	467	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	188,852	87,727	85,834	21,025	<b>85,834</b>	85,834	85,834	85,834	85,834	-	0.0%
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	6,994,589	6,592,140	7,314,789	3,555,881	<b>12,353,124</b>	7,204,415	7,657,257	7,125,996	6,997,461	5,038,335	68.9%
Interest & Fees	4,134,812	4,143,862	3,129,966	1,488,717	<b>3,491,019</b>	3,190,462	2,931,206	2,637,116	2,367,862	361,053	11.5%
Grants & Subsidies	-	-	50,000	-	<b>50,000</b>	-	-	-	-	-	0.0%
Transfers Out	9,477	6,420,752	29,000	9,978	<b>916,127</b>	135,271	29,000	29,000	29,000	887,127	3059.1%
Other Services & Charges	2,729,776	1,325,116	386,981	130,926	<b>50,490</b>	50,490	50,490	50,490	50,490	(336,491)	-87.0%
<b>Total Services &amp; Charges</b>	<b>18,403,400</b>	<b>21,998,426</b>	<b>16,741,443</b>	<b>5,790,374</b>	<b>17,248,471</b>	<b>10,934,460</b>	<b>11,019,279</b>	<b>10,660,359</b>	<b>10,572,075</b>	<b>507,028</b>	<b>3.0%</b>
<b>Capital</b>	<b>1,518,766</b>	<b>17,496,116</b>	<b>52,113,754</b>	<b>7,185,543</b>	<b>36,526,648</b>	<b>16,503,024</b>	<b>14,698,105</b>	<b>15,483,206</b>	<b>15,596,714</b>	<b>(15,587,106)</b>	<b>-29.9%</b>
<b>Total Expenditures by Type</b>	<b>20,683,664</b>	<b>39,613,972</b>	<b>68,863,939</b>	<b>12,977,557</b>	<b>53,785,461</b>	<b>27,447,826</b>	<b>25,727,726</b>	<b>26,153,907</b>	<b>26,179,131</b>	<b>(15,078,478)</b>	<b>-21.9%</b>
<b>Net Surplus / (Deficit)</b>	<b>10,516,017</b>	<b>(4,118,700)</b>	<b>(40,672,464)</b>	<b>2,991,681</b>	<b>(23,878,229)</b>	<b>982,321</b>	<b>2,324,959</b>	<b>1,898,778</b>	<b>1,873,554</b>		
Beginning Cash Balance	50,898,243	65,903,129	61,194,710	61,194,710	41,215,856	22,836,679	23,819,000	26,143,959	28,042,737		
Cash Adjustments	4,488,869	(589,719)	20,693,610	246,848	5,499,052	-	-	-	-		
<b>Ending Cash Balance</b>	<b>65,903,129</b>	<b>61,194,710</b>	<b>41,215,856</b>	<b>64,433,239</b>	<b>22,836,679</b>	<b>23,819,000</b>	<b>26,143,959</b>	<b>28,042,737</b>	<b>29,916,291</b>		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		0.00%

**Explain Significant Revenue and Expenditure Changes Below:**

Property taxes in the TIF funds are expected to increase for 2017 by approximately 6% based on information received from the County. Transfers out/in are due mainly in part to the closing of a TIF. Refer to individual budget sheets for further detail. Due to the nature of TIF expenditures, it is difficult to anticipate what expenditures will be required. In 2017, a more realistic professional services budget was prepared. Also in 2017, TIF will be used to make several debt payments related to public buildings located in various TIF districts that were not done before. This is being done in order to relieve some of the pressure on the local option income tax and general fund budgets as well.

# Consolidated Financial Schedules

## General Fund

Description	2014 Actual	2015 Actual	2016 Amended Budget	30-Jun Actual	2017 Adopted Budget	Forecast				Budget Variance 2016-2017	% Change
						2018	2019	2020	2021		
<b>REVENUES</b>											
Property Taxes	36,708,989	37,349,388	38,800,000	21,490,882	39,188,000	39,579,880	39,975,679	40,375,436	40,779,190	388,000	1.0%
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	4,197,073	4,267,822	4,201,432	1,824,769	4,229,000	4,313,580	4,399,852	4,487,849	4,577,606	27,568	0.7%
Grants/Intergovernmental	24,316	649,515	265,000	-	265,000	270,300	275,706	281,220	286,845	-	0.0%
Charges for Services	3,783,489	1,356,642	1,727,176	842,982	1,661,427	1,592,656	1,624,509	1,656,999	1,690,139	(65,749)	-3.8%
Interfund Allocations	7,142,411	7,925,167	8,444,946	4,222,487	11,185,347	11,409,054	11,637,235	11,869,980	12,107,379	2,740,401	32.5%
Fines & Forfeitures	18,912	12,924	25,900	5,433	900	918	936	955	974	(25,000)	-96.5%
Donations	330,938	330,444	337,750	-	337,500	344,250	351,135	358,158	365,321	(250)	-0.1%
Other Income	1,900,088	1,827,715	1,607,478	834,692	1,720,094	2,011,452	2,926,126	3,905,462	4,979,091	112,616	7.0%
Transfers In	1,000,000	-	3,688	3,648	-	-	-	-	-	(3,688)	-100.0%
<b>Total Revenue</b>	<b>55,106,216</b>	<b>53,719,617</b>	<b>55,413,370</b>	<b>29,224,893</b>	<b>58,587,268</b>	<b>59,522,089</b>	<b>61,191,177</b>	<b>62,936,058</b>	<b>64,786,544</b>	<b>3,173,898</b>	<b>5.7%</b>
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	35,141,558	32,773,335	32,472,175	14,346,769	33,355,854	34,206,201	34,899,119	35,580,495	36,295,498	883,679	2.7%
Fringe Benefits	12,083,017	12,024,323	13,835,554	6,246,751	14,081,806	14,942,716	15,791,737	16,727,703	17,718,897	246,252	1.8%
<b>Total Personnel</b>	<b>47,224,575</b>	<b>44,797,658</b>	<b>46,307,729</b>	<b>20,593,520</b>	<b>47,437,660</b>	<b>49,148,917</b>	<b>50,690,856</b>	<b>52,308,197</b>	<b>54,014,395</b>	<b>1,129,931</b>	<b>2.4%</b>
<b>Supplies</b>	<b>1,077,968</b>	<b>727,111</b>	<b>1,096,921</b>	<b>384,926</b>	<b>799,924</b>	<b>834,314</b>	<b>845,130</b>	<b>845,962</b>	<b>856,811</b>	<b>(296,997)</b>	<b>-27.1%</b>
<b>Services &amp; Charges</b>											
Professional Services	1,114,694	1,098,106	1,039,306	399,854	1,004,869	1,118,201	1,121,253	1,125,112	1,128,166	(34,437)	-3.3%
Printing & Advertising	142,173	131,444	166,395	77,177	320,463	323,114	327,873	332,246	337,236	154,068	92.6%
Utilities	537,043	570,336	578,750	277,479	575,750	597,815	615,021	622,372	634,369	(3,000)	-0.5%
Education & Training	119,939	100,492	149,521	69,955	127,811	127,942	128,076	128,212	143,851	(21,710)	-14.5%
Travel	70,260	84,807	96,422	39,917	81,030	73,746	76,017	76,294	82,576	(15,392)	-16.0%
Repairs & Maintenance	1,421,625	1,421,424	1,700,535	797,469	1,760,450	1,784,957	1,799,661	1,809,602	1,824,788	59,915	3.5%
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	2,373,576	797,166	1,382,379	747,832	5,952,495	4,662,830	4,756,087	4,851,306	4,948,387	4,570,116	330.6%
<b>Debt Service:</b>											
Principal	16,648	21,193	33,230	14,464	38,055	37,282	32,198	27,384	19,801	4,825	14.5%
Interest & Fees	3,109	4,039	6,042	1,270	4,404	4,129	3,462	2,845	2,348	(1,638)	-27.1%
Grants & Subsidies	17,391	21,139	40,000	2,962	40,000	40,000	40,000	40,000	40,000	-	0.0%
Transfers Out	-	-	202,104	202,164	-	-	-	-	-	(202,104)	-100.0%
Other Services & Charges	502,215	2,190,832	1,954,529	926,707	444,357	539,847	544,537	548,301	553,140	(1,510,172)	-77.3%
<b>Total Services &amp; Charges</b>	<b>6,318,673</b>	<b>6,440,978</b>	<b>7,349,213</b>	<b>3,557,250</b>	<b>10,349,684</b>	<b>9,309,863</b>	<b>9,444,184</b>	<b>9,563,674</b>	<b>9,714,663</b>	<b>3,000,471</b>	<b>40.8%</b>
<b>Capital</b>	<b>65,158</b>	<b>22,479</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,000</b>	<b>25,000</b>	<b>35,000</b>	<b>20,000</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures by Type</b>	<b>54,686,374</b>	<b>51,988,226</b>	<b>54,753,863</b>	<b>24,535,696</b>	<b>58,587,268</b>	<b>59,333,094</b>	<b>61,005,170</b>	<b>62,752,833</b>	<b>64,605,870</b>	<b>3,833,405</b>	<b>7.0%</b>
<b>Net Surplus / (Deficit)</b>	<b>419,842</b>	<b>1,731,391</b>	<b>659,507</b>	<b>4,689,197</b>	<b>-</b>	<b>188,996</b>	<b>186,007</b>	<b>183,225</b>	<b>180,674</b>		
Beginning Cash Balance	23,890,360	28,684,573	30,486,009	30,486,009	31,145,516	31,145,516	31,334,512	31,520,519	31,703,744		
Cash Adjustments	(123,367)	70,045	-	167,257	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>28,684,573</b>	<b>30,486,009</b>	<b>31,145,516</b>	<b>35,342,463</b>	<b>31,145,516</b>	<b>31,334,512</b>	<b>31,520,519</b>	<b>31,703,744</b>	<b>31,884,418</b>		
Cash Reserves Target	16,405,912	15,596,468	16,426,159	7,360,709	17,576,180	17,799,928	18,301,551	18,825,850	19,381,761		30.00%

**Explain Significant Revenue and Expenditure Changes Below:**

Revenue Forecast Assumptions:

- 1% increase in property taxes year over year
- 2% increase for all other revenue items
- Expected casino revenue starting in 2019, estimated \$2-3 million per year

Expenditure Forecast Assumptions:

- 2% increase in salaries & wages year over year
- 5% increase for fringe benefits
- 2% increase for all other expenditure items

The Cash Reserves Target for the General Fund is equal to 30% of annual expenditures.

## Revenue & Expenditure Summary

Fund Name	2013 Actual	2014 Actual	2015 Actual	2016 Amended Budget	2017 Adopted Budget	2016-2017 Change	2016- 2017 Percent
<b>Revenues</b>							
General Fund	\$ 62,367,385	\$ 55,106,223	\$ 53,719,617	\$ 55,413,370	\$ 58,587,268	\$ 3,173,898	6%
Special Revenue Funds	59,232,041	55,527,522	58,056,013	74,729,724	64,399,832	(10,329,892)	-14%
Capital & Debt Service Funds	4,178,129	2,990,005	3,781,829	4,814,760	13,285,668	8,470,908	176%
Enterprise Funds	80,207,216	81,994,452	94,852,365	90,769,464	94,990,397	4,220,933	5%
Internal Service Funds	22,799,127	23,646,013	23,608,505	29,425,194	35,346,241	5,921,047	20%
Trust Funds	10,913,212	11,250,795	11,427,272	10,874,251	11,353,838	479,587	4%
Tax Increment Financing Funds	28,575,854	28,311,909	35,281,242	28,130,086	29,869,197	1,739,111	6%
Redevelopment Funds	4,448,140	2,878,464	195,118	27,089	4,035	(23,054)	-85%
Debt Service Funds	11,715	9,306	18,912	34,300	8,928,621	8,894,321	25931%
<b>Total Revenue</b>	<b>\$ 272,732,819</b>	<b>\$ 261,714,689</b>	<b>\$ 280,940,873</b>	<b>\$ 294,218,238</b>	<b>\$ 316,765,097</b>	<b>\$ 22,546,859</b>	<b>8%</b>
<b>Expenditures</b>							
General Fund	\$ 62,326,332	\$ 54,686,374	\$ 51,988,226	\$ 54,753,863	\$ 58,587,268	\$ 3,833,405	7%
Special Revenue Funds	55,048,410	58,525,465	64,812,979	78,013,520	68,144,971	(9,868,549)	-13%
Capital & Debt Service Funds	5,100,018	7,580,704	5,511,960	6,038,646	26,887,589	20,848,943	345%
Enterprise Funds	95,162,743	90,470,162	95,696,921	123,259,408	98,907,648	(24,351,760)	-20%
Internal Service Funds	24,428,685	24,682,209	24,334,214	29,735,040	35,428,696	5,693,656	19%
Trust Funds	11,927,126	12,156,033	11,547,460	12,282,241	11,647,027	(635,214)	-5%
Tax Increment Financing Funds	23,577,844	19,106,018	36,572,461	66,087,526	53,701,961	(12,385,565)	-19%
Redevelopment Funds	1,750,915	1,568,169	3,023,509	2,747,413	54,500	(2,692,913)	-98%
Debt Service Funds	335,990	9,477	18,002	29,000	9,431,621	9,402,621	32423%
<b>Total Expenditures</b>	<b>\$ 279,658,063</b>	<b>\$ 268,784,611</b>	<b>\$ 293,505,732</b>	<b>\$ 372,946,657</b>	<b>\$ 362,791,281</b>	<b>\$ (10,155,376)</b>	<b>-3%</b>
<b>Net</b>	<b>\$ (6,925,244)</b>	<b>\$ (7,069,922)</b>	<b>\$ (12,564,859)</b>	<b>\$ (78,728,419)</b>	<b>\$ (46,026,184)</b>	<b>\$ 32,702,235</b>	<b>-42%</b>



## Changes in Fund Balance Summary

	2016 Amended Budget					2017 Adopted Budget (Approved by Common Council 10-24-16)					
	Cash Balance	2016		Adjustments	Surplus (Deficit)	Cash Balance	2017		Surplus (Deficit)	Cash Balance	
	1/1/2016	Revenues	Expenditures			12/31/2016	1/1/2017	Revenues			Expenditures
<b>Internal Service Funds</b>											
222 CENTRAL SERVICES	1,333,553	8,242,222	8,306,979	-	(64,757)	1,268,796	1,268,796	8,298,569	8,512,419	(213,850)	1,054,946
224 CENTRAL SERVICES CAPITAL	187,163	131,419	305,584	-	(174,165)	12,998	12,998	287,600	286,700	900	13,898
226 LIABILITY INSURANCE	4,532,060	2,289,383	3,120,348	-	(830,965)	3,701,095	3,701,095	3,557,591	3,557,591	-	3,701,095
278 TAKE HOME VEHICLE POLICE	642,308	112,400	10,000	-	102,400	744,708	744,708	126,200	10,000	116,200	860,908
279 INNOVATION/IT/311 CALL CENTER	-	499,358	499,357	-	1	1	1	5,197,431	5,197,431	-	1
711 SELF-FUNDED EMPLOYEE BENEFITS	4,374,721	18,043,130	17,378,890	-	664,240	5,038,961	5,038,961	17,795,850	17,795,850	-	5,038,961
713 UNEMPLOYMENT COMPENSATION FUND	269,633	107,282	113,882	-	(6,600)	263,033	263,033	83,000	68,705	14,295	277,328
<b>Total Internal Service Funds</b>	<b>11,339,437</b>	<b>29,425,194</b>	<b>29,735,040</b>	<b>-</b>	<b>(309,846)</b>	<b>11,029,591</b>	<b>11,029,591</b>	<b>35,346,241</b>	<b>35,428,696</b>	<b>(82,455)</b>	<b>10,947,136</b>
<b>Trust &amp; Agency Funds</b>											
701 FIREFIGHTERS PENSION	472,919	4,873,851	5,464,843	(121,153)	(469,839)	3,080	3,080	5,217,138	5,217,138	-	3,080
702 POLICE PENSION	1,158,926	6,000,250	6,797,398	-	(797,148)	361,778	361,778	6,136,500	6,423,889	(287,389)	74,389
718 STATE TAX DEDUCTION FUND	412,690	-	-	-	-	412,690	412,690	-	-	-	412,690
725 MORRIS/PALAIS BOX OFFICE	1,504,458	-	-	-	-	1,504,458	1,504,458	-	-	-	1,504,458
726 POLICE DISTRIBUTIONS PAY	835,108	-	-	-	-	835,108	835,108	-	-	-	835,108
730 CITY CEMETERY TRUST	28,579	150	20,000	(11,121)	(8,729)	19,850	19,850	200	6,000	(5,800)	14,050
<b>Total Trust &amp; Agency Funds</b>	<b>4,412,679</b>	<b>10,874,251</b>	<b>12,282,241</b>	<b>(132,274)</b>	<b>(1,275,716)</b>	<b>3,136,963</b>	<b>3,136,963</b>	<b>11,353,838</b>	<b>11,647,027</b>	<b>(293,189)</b>	<b>2,843,774</b>
<b>Total City Funds</b>	<b>167,587,795</b>	<b>266,026,763</b>	<b>304,082,718</b>	<b>(23,912,135)</b>	<b>(14,143,820)</b>	<b>153,443,975</b>	<b>153,443,975</b>	<b>277,963,244</b>	<b>299,603,199</b>	<b>(21,639,955)</b>	<b>131,804,020</b>
<b>Redevelopment Commission Controlled Funds</b>											
<b>Tax Increment Financing Funds</b>											
324 TIF Revenue - River West	32,771,001	18,640,511	44,502,077	(11,900,000)	(13,961,566)	18,809,435	18,809,435	18,663,295	30,000,000	(11,336,705)	7,472,730
422 TIF District - West Washington	1,508,786	435,500	1,403,366	(500,000)	(467,866)	1,040,920	1,040,920	436,000	1,125,000	(689,000)	351,920
425 TIF Leighton Plaza	209,031	172,703	160,406	-	12,297	221,328	221,328	197,014	158,166	38,848	260,176
429 TIF River East	7,570,974	2,912,500	8,335,159	(5,500,000)	77,341	7,648,315	7,648,315	3,057,000	7,800,000	(4,743,000)	2,905,315
430 TIF Southside Development Area #1	6,103,313	2,433,000	7,411,815	(2,400,000)	(2,578,815)	3,524,498	3,524,498	3,881,127	6,000,000	(2,118,873)	1,405,625
432 TIF Southside Development Area #3 - Erskine Village	5,309,298	52,700	490,503	-	(437,803)	4,871,495	4,871,495	6,000	4,848,795	(4,842,795)	28,700
435 TIF - Douglas Road	151,863	320,750	354,200	-	(33,450)	118,413	118,413	327,858	340,000	(12,142)	106,271
436 TIF - River East Residential	1,622,127	3,162,422	3,430,000	-	(267,578)	1,354,549	1,354,549	3,300,903	3,430,000	(129,097)	1,225,452
<b>Total Tax Increment Financing Funds</b>	<b>55,246,392</b>	<b>28,130,086</b>	<b>66,087,526</b>	<b>(20,300,000)</b>	<b>(17,657,440)</b>	<b>37,588,952</b>	<b>37,588,952</b>	<b>29,869,197</b>	<b>53,701,961</b>	<b>(23,832,764)</b>	<b>13,756,188</b>
<b>Redevelopment Funds</b>											
433 Redevelopment Administration General	8,713	152	4,500	-	(4,348)	4,365	4,365	135	4,500	(4,365)	-
439 Certified Technology Park	2,276,266	23,037	2,692,913	(393,610)	(2,276,266)	-	-	-	-	-	-
454 Airport Urban Enterprise Zone	380,115	3,900	50,000	-	(46,100)	334,015	334,015	3,900	50,000	(46,100)	287,915
<b>Total Redevelopment Funds</b>	<b>2,665,094</b>	<b>27,089</b>	<b>2,747,413</b>	<b>(393,610)</b>	<b>(2,326,714)</b>	<b>338,381</b>	<b>338,380</b>	<b>4,035</b>	<b>54,500</b>	<b>(50,465)</b>	<b>287,915</b>
<b>Debt Service Funds</b>											
315 Airport 2003 Debt Reserve	1,038,904	14,000	14,000	-	-	1,038,904	1,038,904	14,000	14,000	-	1,038,904
317 Coveleski Bond Debt Reserve	508,480	5,300	-	-	5,300	513,780	513,780	5,000	-	5,000	518,780
328 SBCDA 2003 Debt Service	1,735,840	15,000	15,000	-	-	1,735,840	1,735,840	15,000	15,000	-	1,735,840
752 South Bend Redevelopment Authority	-	-	-	(1,200,000)	-	-	1,200,000	3,868,169	3,868,169	-	1,200,000
754 Industrial Revolving Fund	-	-	-	(2,146,052)	-	-	2,146,052	210,000	157,000	53,000	2,199,052
756 Smart Streets Debt Service	-	-	-	(2,100,000)	-	-	2,100,000	855,784	855,784	-	2,100,000
758 Erskine Village Debt Service	-	-	-	(561,000)	-	-	561,000	3,960,668	4,521,668	(561,000)	-
<b>Total Debt Service Funds</b>	<b>3,283,224</b>	<b>34,300</b>	<b>29,000</b>	<b>(6,007,052)</b>	<b>5,300</b>	<b>3,288,524</b>	<b>9,295,576</b>	<b>8,928,621</b>	<b>9,431,621</b>	<b>(503,000)</b>	<b>8,792,576</b>
<b>Total Redevelopment Commission Funds</b>	<b>61,194,710</b>	<b>28,191,475</b>	<b>68,863,939</b>	<b>(26,700,662)</b>	<b>(13,971,802)</b>	<b>47,222,908</b>	<b>47,222,908</b>	<b>38,801,853</b>	<b>63,188,082</b>	<b>(24,386,229)</b>	<b>22,836,679</b>
<b>Grand Total</b>	<b>228,782,505</b>	<b>294,218,238</b>	<b>372,946,657</b>	<b>(50,612,797)</b>	<b>(28,115,622)</b>	<b>200,666,884</b>	<b>200,666,884</b>	<b>316,765,097</b>	<b>362,791,281</b>	<b>(46,026,184)</b>	<b>154,640,700</b>

### General Discussion on Changes:

- See individual departmental reports for a detailed discussion of fund balance changes.
- General Fund, COIT and CEDIT are budgeted for revenue to equal expenditures. Encumbrances carried forward are included in the 2016 amended expenditure budgets.
- Increased spending in redevelopment fund of cash receives on key projects including Smart Streets and Downtown Residential growth.
- New debt service and capital reserve funds were set up in the City's ERP system in order to better track the bond and capital expenditures going forward.

# Revenues

Total revenue for the City of South Bend is estimated at \$316,765,097 for 2017, which is a 7.7% increase from total estimated revenue of \$294,218,238 for 2016. The following is a discussion of major revenue categories and trends:

## **Property Taxes – \$75,958,124, 24.0%**

Property taxes are based on the net assessed valuation of real and personal property in the City multiplied by the tax rate as determined by the Indiana Department of Local Government Finance. Property taxes are an important source of revenue for the General Fund, Parks & Recreation Fund, Cumulative Capital Development Fund, Hall of Fame Bond Fund and Tax Increment Financing (TIF) Funds. Property tax revenue is limited by “circuit breaker” property tax reform that limits the amount of property taxes paid to a fixed percentage of gross assessed valuation—1% for homestead/residential, 2% for rental, 3% for commercial/personal property. Based on actual receipts in 2016, it appears that property tax revenues are increasing slightly instead of decreasing as they have been since 2009. The effect of circuit breaker property tax reform and lower net assessed values has reduced property tax revenue received by the City in recent years:

2017 Estimated	- \$75,958,124
2016 Actual	- \$76,708,415
2015 Actual	- \$70,914,835
2014 Actual	- \$72,034,021
2013 Actual	- \$69,980,288
2012 Actual	- \$72,904,531
2011 Actual	- \$72,962,173
2010 Actual	- \$77,288,804

## **Local Option Income Taxes – \$28,360,244, 9.0%**

Local option income taxes are based on employee wages earned in Saint Joseph County multiplied by the tax rate and then allocated to the local governmental units in the county based on several factors including property tax levy amounts. Saint Joseph County has adopted three local option income taxes (LOIT) that result in direct revenue to the City—namely, the County Option Income Tax (.6% of wages), the County Economic Development Income Tax (.4% of wages) and the Public Safety Local Option Income Tax (.25% of wages). In addition, the Saint Joseph County has adopted the Property Tax Replacement LOIT (.5%

of wages) that results in no direct revenue to the City but does reduce circuit breaker property tax losses. LOIT revenue has been strong in recent years as the local economy continues to improve. During 2012, the State of Indiana made a one-time payment of additional LOIT to make up for some prior state accounting errors. 2017 values are certified values from the Department of Local Government Finance. It is assumed that due to the improvement in the local economy, the LOIT increased. However, the City is not projecting this increase to continue in future years. In 2016, the State of Indiana made a one-time special distribution of local income tax revenue to be used for road projects (\$4,217,550) and added to the City's Rainy Day Fund (\$1,405,850). Therefore, all projections subsequent to 2017 are assuming the average increase of 2%:

2017 Estimated	- \$28,360,244
2016 Actual	- \$31,463,184
2015 Actual	- \$24,507,308
2014 Actual	- \$23,822,661
2013 Actual	- \$21,916,677
2012 Actual	- \$24,285,128
2011 Actual	- \$19,691,947
2010 Actual	- \$22,817,693

**Charges for Services – \$83,005,080, 26.2%**

Charges for services are fees charged by the City's enterprise funds (i.e. Wastewater, Water Works, Solid Waste, Emergency Medical Services (new enterprise fund in 2016), and Century Center convention facility) and certain governmental funds (i.e. Parks & Recreation) for services provided. Most fees charged have remained the fairly consistent in recent years with the exception of the fees charged by Wastewater that have increased each year in order to finance capital improvements to wastewater plant and collection system in response to an EPA-mandated consent decree agreed to by the City. The annual rate increases in Wastewater Fees are as follows:

2017 – 0%
2016 – 5%
2015 – 5%
2014 – 5%
2013 – 9%
2012 – 9%
2011 – 9%

Total charges for services revenue for the major utility funds are as follows:

2017 Estimated	- \$77,847,650
2016 Actual	- \$74,239,529
2015 Actual	- \$76,990,774
2014 Actual	- \$71,622,687
2013 Actual	- \$67,363,085
2012 Actual	- \$66,262,435
2011 Actual	- \$62,364,971
2010 Actual	- \$59,549,775

**Gasoline Taxes – \$4,668,000, 1.47%**

Distributions of gasoline tax revenue are made monthly by the Indiana Department of Revenue to the City for use in the construction, operation and maintenance of streets. Distributions are based on a formula that takes into account population, road and street mileage and other factors. Gas tax is declining as additional funding that was provided by the Indiana Legislature as relief in 2014 through 2016 is expected to continue in 2017. However, it is unclear as to whether this will continue past 2017.

Total gasoline tax revenue is as follows:

2017 Estimated	- \$4,668,000
2016 Estimated	- \$4,687,006
2015 Estimated	- \$4,724,887
2014 Actual	- \$4,699,712
2013 Actual	- \$4,007,993
2012 Actual	- \$3,809,100
2011 Actual	- \$3,982,030
2010 Actual	- \$3,986,314

**Payment in Lieu of Taxes – \$6,208,321, 2.00%**

Payment in lieu of tax (PILOT) revenue is received as an internal charge to the City's Wastewater and Water Works utility funds. PILOT is computed as the net book value of the capital assets of the utilities multiplied by the property tax rate. PILOT revenue is received by the General Fund, Parks & Recreation Fund, Hall of Fame Bond Fund and Cumulative Capital Development Fund. The City has



elected not to charge the maximum amount of PILOT computed but did increase PILOT revenue by 20% from 2014 to 2015 to assist in balancing the budget. The 2016 increase was back to the normal 5% increase over 2015. In 2017, it was decided to revise the calculation of the charge to limit each paying entity to the maximum 3% charge they would receive should the entity be a tax paying business and that all PILOT charges will be deposited directly into the General Fund.

Total payment in lieu of tax (PILOT) revenue is as follows:

2017 Estimated	- \$6,208,321
2016 Actual	- \$5,711,808
2015 Actual	- \$5,439,815
2014 Actual	- \$4,533,175
2013 Actual	- \$4,317,310
2012 Actual	- \$3,873,628
2011 Actual	- \$3,689,171
2010 Actual	- \$3,513,495

**Investment Earnings – \$1,634,789, 0.50%**

Interest rates earned on City cash reserves and investments have been low in recent years and are less than 1% per year on average. The City has a custodial investment agreement with a local financial institution to manage its investments in a professional manner. One of the goals of the investment manager is to increase yields over what a normal certificate of deposit would pay. Investment earnings increased in 2012-2016 as the City has accumulated additional cash reserves and has authorized the investment manager to invest a certain percentage of the portfolio in 2-5 year maturities. The City is limited by state law to only invest in fixed income instruments. Investment earnings are budgeted to decrease during 2017; however, due to the recent increase in investment earnings, it is likely that the City will exceed budgeted investment earnings in 2017.

Total investment earnings revenue is as follows:

2017 Estimated	- \$1,634,789
2016 Estimated	- \$2,151,019
2015 Actual	- \$1,769,890
2014 Actual	- \$1,025,058

2013 Actual	- \$1,119,139
2012 Actual	- \$1,474,283
2011 Actual	- \$643,643
2010 Actual	- \$809,279

**Wheel Tax Revenue – \$2,050,000, 0.65%**

Effective January 1, 2004, Saint Joseph County enacted a wheel tax of \$25 per year for most vehicles registered in the county. The wheel tax revenue is collected by the State of Indiana and distributed periodically to the local governmental units in the county based on a formula. Wheel tax revenue has remained fairly consistent from year to year.

Total wheel tax revenue is as follows:

2017 Estimated	- \$2,050,000
2016 Actual	- \$2,006,547
2015 Actual	- \$2,135,441
2014 Actual	- \$1,637,707
2013 Actual	- \$2,045,213
2012 Actual	- \$1,795,538
2011 Actual	- \$1,863,283
2010 Actual	- \$1,975,397

**City Administration/Technology Allocation – \$10,174,457, 3.21%**

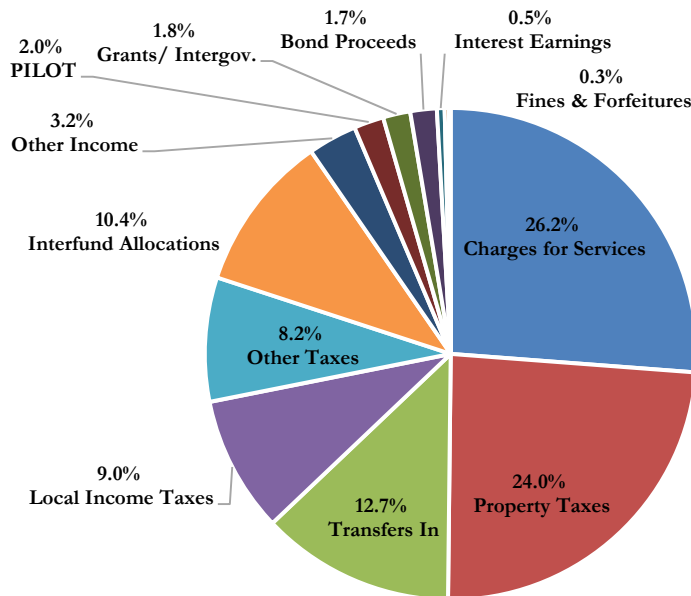
The General Fund charges a fee to other non-general fund departments to cover a portion of the general and administrative costs of the Mayor’s Office, City Clerk’s Office, Common Council, Administration & Finance, Legal Department and Innovation Technology Department. The costs of these “overhead” departments are paid from the General Fund and charged back to other funds based on their respective adopted expenditure budgets (City Administration Fee) or based on services provided (Innovation Technology). The allocations are charged back on a monthly basis. Prior to 2017, these fee allocations have increased to help balance the General Fund budget but still represented only approximately 70% of costs actually paid by the General Fund. \*\*However, in 2017, 100% of the full cost of Administration and Innovation Technology were charged back to all of the user departments. This is allowing each department to see the full cost of providing services to their customers.

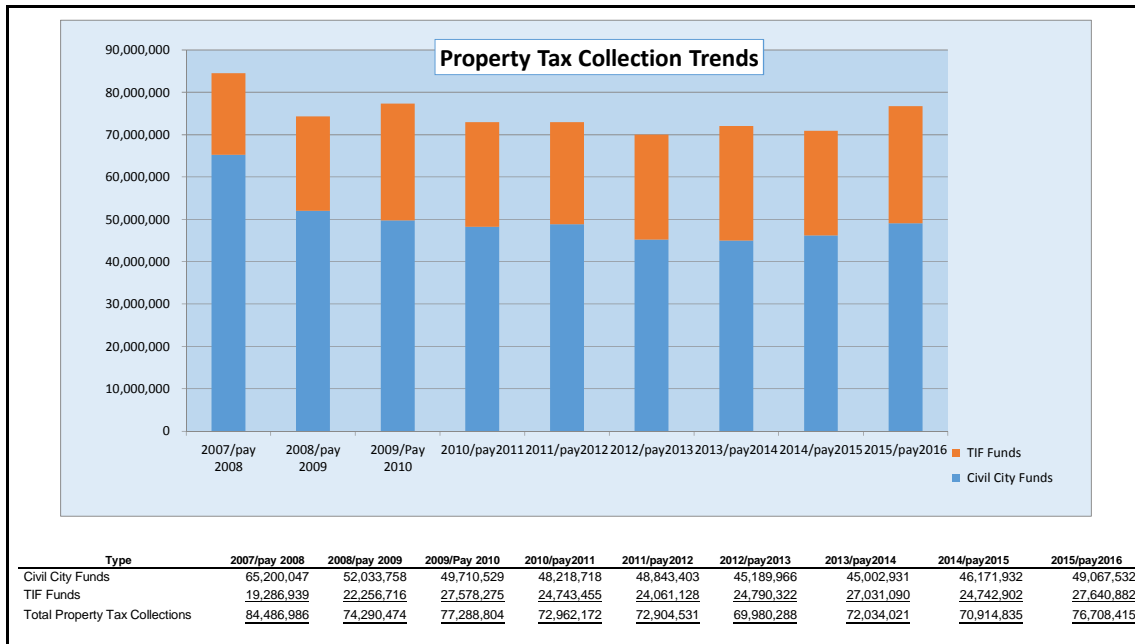
Total City Administration/Innovation Technology fee allocation revenue is as follows:

** 2017 Estimated	- \$10,174,457
2016 Actual	- \$3,824,557
2015 Actual	- \$3,642,953
2014 Actual	- \$3,470,989
2013 Actual	- \$3,228,996
2012 Actual	- \$2,868,204
2011 Actual	- \$2,379,984
2010 Actual	- \$1,335,091

**Other Revenue – \$104,706,082, 32.97%**

The City collects a variety of other revenue including hotel/motel tax, professional sports development tax, certified technology park funding, internal charges to other City funds (i.e. health insurance premiums), commercial vehicle excise tax, auto excise tax, cable television franchise fees, community development block grants, community support from a local university, bond proceeds and other revenue. The revenue collection is monitored on a monthly basis and a report of revenue and expenditures is prepared monthly by the Department of Administration & Finance and distributed to the Mayor, Administration Officials, Department Heads, Fiscal Officers and the Common Council. The monthly financial report is also posted to the City website.





Property taxes appear to be increasing slightly, which is an upturn over recent years. Circuit Breaker tax caps went into effect in 2009, therefore, there was a steep drop from 2008 to 2009. Refer to discussion on Property Tax Revenues for further detail.

# Capital and Debt

# Capital Expenditures

## Overview

The City budgets for capital assets using a 5-year window, asking each department to consider their capital needs over this period. The most common capital requests are vehicle and operating equipment replaces, based upon the expected lives of the equipment.

Assets will be capitalized where: (1) ownership title is held by the City of South Bend, (2) the acquisition cost of the item exceeds the capitalization threshold identified in the following table, and (3) the item has a useful life in excess of one year.

<u>Asset Category</u>	<u>Capitalization Threshold</u>
Land	All land is capitalized
Construction in Progress	All construction in progress is capitalized
Infrastructure	\$250,000
Buildings	\$100,000
Land & Building Improvements	\$100,000
Intangibles	\$100,000
Machinery & Equipment	\$ 10,000
Computer & Office Equipment	\$ 10,000
Vehicles	\$ 10,000

Budgeting for constructed items such as infrastructure projects generally follow the same guidelines, although there are extra challenges because there are so many factors that could change the shape of the cash flows the projects, not the least of which, in Northern Indiana, is weather. Further, projects for years 4-5 may not be developed yet.

All capital items are required to have a payment method assigned to them: either Cash for outright purchase or Lease for anything paid in installments such that cash is not impacted as heavily in any particular year. The worksheets for the budget include a template to aid fiscal officers in estimating annual lease payments and these amounts are expected to be part of the departments' Debt Service line in the body of the budget document. Capital acquired by cash has its own line in the document. These distinctions are necessary since our budget

documents are developed with an eye toward the cash balance in each fund.

Supplementary analysis is performed throughout the budget process to ensure that capital costs are properly incorporated into the budget, necessary because capital acquisition isn't directly related to cash flow and is set off in a separate portion of the budget document. Analysis is also performed in review capital acquisition trends by department, to alert the administration to any unexpected changes in capital acquisition requests and allow administration to address those changes as needed.

### **Financial Impact of Capital Investment**

**Capital Leases** are favored by enterprise funds and those funds with relatively steady revenue streams and are used for routine replacement for larger items such as vehicles.

**Cash Purchases** are used for one-time or infrequent acquisitions such as infrastructure improvement ("Smart Streets" and the City's Long-Term Control Plan for sewer control). These expenditures are usually made from funds with limited revenue streams and are not expected to require ongoing financial resources beyond basic maintenance. These purchases are considered carefully to ensure that a) the funding source can support these expenditures, b) there is an adequate Return on Investment (ROI) for the expenditures, and c) the ongoing maintenance of the project can be supported either by additional revenue streams created by the project or by other resources of the City.

None of the capital purchases or leases are expected to have a significant impact on the ongoing operating budget. The purchase of certain CNG vehicles for Public Works and Public Safety is expected to result in reduced fuel costs, but the actual benefit is difficult to quantify. There are no anticipated changes in City personnel due to these capital expenditures. Certain Information Technology purchases like the computer refresh program will lead to employee time savings and productivity improvement.

The following pages detail the capital outlays anticipated in detail by fund.

# Five-Year Capital Improvement Plan Summary

Fund/Department	Fund/Dept Number	2017 Budget	2018 Forecast	2019 Forecast	2020 Forecast	2021 Forecast	Total
Palais Royale	101-0405	-	40,000	25,000	35,000	20,000	120,000
Engineering	101-0602	15,000	-	-	-	-	15,000
Motor Vehicle Highway	202	470,000	1,183,250	915,545	1,453,700	515,000	4,537,495
Recreation Nonreverting	203	115,000	25,000	20,000	20,000	20,000	200,000
Central Services Capital	224	229,000	-	-	-	-	229,000
Local Roads & Streets	251	320,000	705,000	505,000	505,000	505,000	2,540,000
LOIT Special Distribution	257	2,130,000	800,000	760,000	-	-	3,690,000
EMS Capital	287	7,012,300	407,000	1,435,000	1,375,000	462,000	10,691,300
IN River Rescue	291	-	25,000	-	-	-	25,000
Federal Drug Enforcement	299	45,000	45,000	45,000	45,000	45,000	225,000
River West TIF	324	21,627,648	10,863,024	9,368,105	9,948,206	10,036,714	61,843,697
COIT	404	275,000	-	-	-	-	275,000
Parks Nonreverting	405	40,000	47,500	52,500	57,000	63,000	260,000
Major Moves	412	750,000	1,000,000	1,000,000	1,000,000	1,000,000	4,750,000
MPAC Improvements	416	50,000	15,000	30,000	50,000	20,000	165,000
West Washington TIF	422	1,125,000	480,000	365,000	500,000	400,000	2,870,000
River East TIF	429	7,800,000	2,750,000	2,855,000	2,925,000	3,050,000	19,380,000
Southside TIF #1	430	6,000,000	2,410,000	2,110,000	2,110,000	2,110,000	14,740,000
Consolidated Building Department	600	234,000	121,000	75,000	46,000	-	476,000
Solid Waste Capital	611	832,000	550,000	500,000	750,000	750,000	3,382,000
Water Works Depreciation	622	992,000	2,000,000	2,000,000	2,000,000	2,000,000	8,992,000
Wastewater Depreciation	642	4,442,000	4,067,000	3,383,000	3,765,000	4,013,000	19,670,000
2012 Sewer Bond	661	750,000	-	-	-	-	750,000
Century Center	670	44,363	-	-	-	-	44,363
Vehicle/Equipment Leasing Fund	750	5,500,000	6,600,000	6,700,000	6,800,000	6,900,000	32,500,000
Parks Bond Capital	751	3,500,000	-	-	-	-	3,500,000
Smart Streets Bond Capital	753	10,000,000	-	-	-	-	10,000,000
		<b>\$ 74,298,311</b>	<b>\$ 34,133,774</b>	<b>\$ 32,144,150</b>	<b>\$ 33,384,906</b>	<b>\$ 31,909,714</b>	<b>\$ 205,870,855</b>

Summary by Funding Source	2017 Budget	2018 Forecast	2019 Forecast	2020 Forecast	2021 Forecast	Total
Cash	52,087,311	21,612,524	19,570,605	20,570,206	19,731,714	133,572,360
Bond	8,692,000	4,067,000	3,383,000	3,765,000	4,013,000	23,920,000
Lease	13,519,000	8,454,250	9,190,545	9,049,700	8,165,000	48,378,495
	<b>\$ 74,298,311</b>	<b>\$ 34,133,774</b>	<b>\$ 32,144,150</b>	<b>\$ 33,384,906</b>	<b>\$ 31,909,714</b>	<b>\$ 205,870,855</b>

Summary by Type	2017 Budget	2018 Forecast	2019 Forecast	2020 Forecast	2021 Forecast	Total
Buildings & Building Improvements	13,289,363	490,000	25,000	285,000	40,000	14,129,363
Land & Land Improvements	1,645,000	-	-	-	-	1,645,000
Machinery & Equipment	2,827,300	757,500	955,500	1,902,000	958,000	7,400,300
Utilities & Infrastructure	49,147,648	23,420,024	20,548,105	20,520,206	21,396,714	135,032,697
Vehicles	7,389,000	9,466,250	9,965,545	9,677,700	9,115,000	45,613,495
	<b>\$ 74,298,311</b>	<b>\$ 34,133,774</b>	<b>\$ 31,494,150</b>	<b>\$ 32,384,906</b>	<b>\$ 31,509,714</b>	<b>\$ 203,820,855</b>

### Depreciation Expense, 2015 CAFR

#### Governmental Activities:

General Government	474,718
Public Safety	3,407,647
Highways & Streets, General Infrastructure	12,174,472
Culture & Recreation	3,006,462
Economic Development	713,715
Internal Service Funds	128,868
	<b>19,905,882</b>

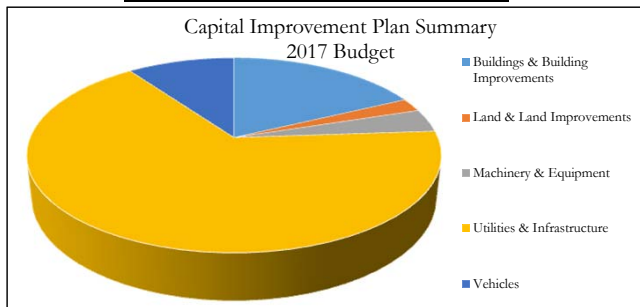
#### Business-Type Activities

Emergency Medical Service	451,579
Water	1,967,340
Wastewater	6,450,920
Century Center	815,117
Building Department	153,457
Parking Garages	216,068
Solid Waste	466,163
	<b>10,520,644</b>

#### Total Depreciation Expense

**\$ 30,426,526**

**Note:** Depreciation expense is a non-cash item that is not budgeted. Depreciation expense, however, is a rough indicator of the amount of capital spending that a local government must make to keep capital assets at minimally acceptable service levels.





# Five-Year Capital Improvement Plan Detail

## Palais Royale - 101-0405

Name	Funding Source	2016 Budget	FORECAST					Total	Justification
			BUDGET 2017	2018	2019	2020	2021		
<b>Replacement Capital</b>									
AV Upgrade - Lighting	Cash	-	-	15,000	-	-	-	15,000	Upgrading existing lights to LED reducing energy costs
Curtain Replacement (1/3)	Cash	-	-	25,000	-	-	-	25,000	Existing curtains have exceeded life expectancy and are showing signs of dry-rot
Curtain Replacement (2/3)	Cash	-	-	-	25,000	-	-	25,000	Existing curtains have exceeded life expectancy and are showing signs of dry-rot
Masonry Repairs (exterior)	Cash	-	-	-	-	10,000	-	10,000	Repairs needed to protect against weathered related damages
Curtain Replacement (3/3)	Cash	-	-	-	-	25,000	-	25,000	Existing curtains have exceeded life expectancy and are showing signs of dry-rot
Ballroom Hardwood floor re-finish	Cash	-	-	-	-	-	20,000	20,000	Existing floor is showing signs of deterioration and need to be sanded and refinished
<b>Totals</b>		-	-	<b>40,000</b>	<b>25,000</b>	<b>35,000</b>	<b>20,000</b>	<b>120,000</b>	

## Engineering - 101-0602

Name	Funding Source	2016 Budget	FORECAST					Total	Justification
			BUDGET 2017	2018	2019	2020	2021		
<b>Replacement Capital</b>									
CNG-equipped vehicle	Lease	29,000	-	-	-	-	-	-	
Copier, blueprint-size paper	Lease	-	15,000	-	-	-	-	15,000	
<b>Totals</b>		<b>29,000</b>	<b>15,000</b>	-	-	-	-	<b>15,000</b>	

## Motor Vehicle Highway - 202

Name	Funding Source	2016 Budget	FORECAST					Total	Justification
			BUDGET 2017	2018	2019	2020	2021		
<b>Replacement Capital</b>									
Color Sign Printer for Print Shop	Cash	-	20,000	-	-	-	-	20,000	Current printer was installed in 2008; technology has evolved and the current machine would be hard to repair if it went down. Replacement will be 2nd or 3rd generation above the current machine.
2 EA Tandem Axle Dump Trucks w/snow equipment & CNG	Lease	-	450,000	-	-	-	-	450,000	Replace #251 & 258
2 EA Tandem Axle Dump Trucks w/snow equipment & CNG	Lease	-	-	450,000	-	-	-	450,000	Replace #239 & 240
2 EA Single Axle Dump Trucks w/snow equipment & CNG	Lease	-	-	440,000	-	-	-	440,000	Replace 262 & 281
1 EA Skid Loader w/Mill Attachment & Trailer	Lease	-	-	102,450	-	-	-	102,450	Replace 292
2 EA "A" Trucks	Lease	-	-	190,800	-	-	-	190,800	Replace 207 A & 212A
2 EA Tandem Axle Dump Trucks w/snow equipment & CNG	Lease	-	-	-	450,000	-	-	450,000	Replace 230 & 265
1 EA One-Ton Utility Truck, 4WD w/V-Plow	Lease	-	-	-	68,800	-	-	68,800	Replace 211
1 EA Pick Up Truck, 4WD, Extended Cab w/V-Plow & CNG	Lease	-	-	-	51,745	-	-	51,745	Replace 210
1 EA Alley Maintainer	Lease	-	-	-	145,000	-	-	145,000	Replace 285
1 EA Road Patcher	Lease	-	-	-	200,000	-	-	200,000	Replace 246
2 EA Single Axle Dump Trucks w/snow equipment & CNG	Lease	-	-	-	-	440,000	-	440,000	Replace 248 & 256
2 EA Tandem Axle Dump Trucks w/snow equipment & CNG	Lease	-	-	-	-	450,000	-	450,000	Replace 227 & 268
1 EA Forklift	Lease	-	-	-	-	20,000	-	20,000	Replace 214
1 EA 12-Ton Roller & Trailer	Lease	-	-	-	-	140,000	-	140,000	Replace 224R
1 EA Alley Maintainer	Lease	-	-	-	-	153,700	-	153,700	Replace 286
1 EA Front End Loader - 4 yard	Lease	-	-	-	-	250,000	-	250,000	Replace 299
1 EA 4WD, Extended Cab w/V-Plow & CNG	Lease	-	-	-	-	-	55,000	55,000	Replace 208
1 EA Skid Loader w/Accessories & Trailer	Lease	-	-	-	-	-	100,000	100,000	Replacement
1 EA Road Patcher	Lease	-	-	-	-	-	200,000	200,000	Replace 242
1 EA Alley Maintainer	Lease	-	-	-	-	-	160,000	160,000	Replace 289
<b>Totals</b>		-	<b>470,000</b>	<b>1,183,250</b>	<b>915,545</b>	<b>1,453,700</b>	<b>515,000</b>	<b>4,537,495</b>	

## Central Services Capital - 224

Name	Funding Source	2016 Budget	FORECAST					Total	Justification
			BUDGET 2017	2018	2019	2020	2021		
<b>Replacement Capital</b>									
In-ground Hoist (1) Riverside North Garage	Cash	-	150,000	-	-	-	-	150,000	Safety, outdated, 23 years old
Mobile Portable Lifts	Cash	-	54,000	-	-	-	-	54,000	Needed for Productivity
Ironworker Stand alone Hyd Press	Cash	-	25,000	-	-	-	-	25,000	Used for Fabrication
<b>Totals</b>		-	<b>229,000</b>	-	-	-	-	<b>229,000</b>	

## Local Roads & Streets - 251

Name	Funding Source	2016 Budget	FORECAST					Total	Justification
			BUDGET 2017	2018	2019	2020	2021		
<b>Project Capital</b>									
Traffic calming devices (42-96)	Cash	50,000	80,000	80,000	80,000	80,000	80,000	400,000	
Olive Street, Sample to Tucker	Cash	118,000	-	-	-	-	-	-	
Safe Routes to School	Cash	420,000	-	-	-	-	-	-	
Specialty Markings (42-93)	Cash	-	50,000	25,000	25,000	25,000	25,000	150,000	
Small drainage (42-96)	Cash	-	50,000	50,000	50,000	50,000	50,000	250,000	
Ironwood sidewalks (42-96)	Cash	-	140,000	-	-	-	-	140,000	
Multimodal Projects (42-96)	Cash	-	-	50,000	50,000	50,000	50,000	200,000	
LPA (INDOT Match) Projects	Cash	-	-	500,000	300,000	300,000	300,000	1,400,000	
<b>Totals</b>		<b>588,000</b>	<b>320,000</b>	<b>705,000</b>	<b>505,000</b>	<b>505,000</b>	<b>505,000</b>	<b>2,540,000</b>	

# Five-Year Capital Improvement Plan Detail

## LOIT Special Distribution - 257

Name	Funding Source	2016 Budget	BUDGET FORECAST					Total	Justification
			2017	2018	2019	2020	2021		
<b>Project Capital</b>									
Bendix Dr., Lathrop to I-80	Cash	-	1,000,000	-	-	-	-	1,000,000	
SRTS, Monroe/Studebaker	Cash	200,000	425,000	-	-	-	-	425,000	
SRTS, LaSalle/Marquette	Cash	200,000	425,000	-	-	-	-	425,000	
Boland Trail	Cash	-	280,000	-	-	-	-	280,000	
Corby/Ironwood/Rockne intersection	Cash	450,000	-	800,000	-	-	-	800,000	
Olive St., Tucker to Delaware	Cash	-	-	-	760,000	-	-	760,000	
<b>Totals</b>		<b>850,000</b>	<b>2,130,000</b>	<b>800,000</b>	<b>760,000</b>	<b>-</b>	<b>-</b>	<b>3,690,000</b>	

## Emergency Medical Service Capital - 287

Name	Funding Source	2016 Budget	BUDGET FORECAST					Total	Justification
			2017	2018	2019	2020	2021		
<b>Replacement Capital</b>									
1 Aerial Truck	Lease	-	1,000,000	-	-	-	-	1,000,000	
1 Medic Rebuild	Cash	-	155,000	155,000	165,000	175,000	175,000	825,000	
2 Pickups	Cash	-	52,000	52,000	-	-	52,000	156,000	
1 Midsize Car	Cash	-	25,000	-	25,000	-	25,000	75,000	
1 New Medic	Cash	-	-	-	210,000	-	210,000	420,000	
Replacement Helmets	Cash	-	75,300	-	-	-	-	75,300	
Extrication Equipment	Cash	-	75,000	-	-	-	-	75,000	
20 Portable Radios	Cash	-	100,000	-	-	-	-	100,000	
2 Pumper Trucks	Lease	-	-	-	1,000,000	-	-	1,000,000	
Replacement Turnout Gear	Cash	-	-	-	-	1,000,000	-	1,000,000	
<b>Project Capital</b>									
New Pumper Truck Hose	Cash	-	30,000	-	35,000	-	-	65,000	
Repaving projects at Stations	Cash	-	-	100,000	-	100,000	-	200,000	
Roofing and HVAC System repairs	-	-	-	100,000	-	100,000	-	200,000	
New Station 4, 9 and Training Center	Lease	-	5,500,000	-	-	-	-	5,500,000	
<b>Totals</b>		<b>-</b>	<b>7,012,300</b>	<b>407,000</b>	<b>1,435,000</b>	<b>1,375,000</b>	<b>462,000</b>	<b>10,691,300</b>	

## River West TIF (Airport) - 324

Name	Funding Source	2016 Budget	BUDGET FORECAST					Total	Justification
			2017	2018	2019	2020	2021		
<b>Project Capital</b>									
Infrastructure	Cash	9,679,860	11,160,648	6,313,024	4,184,053	4,974,103	5,018,357	31,650,185	Improvements to increase assessed value in River West TIF
Development	Cash	16,774,784	8,317,000	4,300,000	5,184,053	4,974,103	5,018,357	27,793,513	Improvements to increase assessed value in River West TIF
Public Facilities	Cash	1,829,717	2,150,000	250,000	-	-	-	2,400,000	Improvements to increase assessed value in River West TIF
<b>Totals</b>		<b>28,284,361</b>	<b>21,627,648</b>	<b>10,863,024</b>	<b>9,368,105</b>	<b>9,948,206</b>	<b>10,036,714</b>	<b>61,843,697</b>	

## County Option Income Tax (COIT) - 404

Name	Funding Source	2016 Budget	BUDGET FORECAST					Total	Justification
			2017	2018	2019	2020	2021		
<b>Project Capital</b>									
Land		-	95,000	-	-	-	-	95,000	
Streets and alleys		-	180,000	-	-	-	-	180,000	
<b>Totals</b>		<b>-</b>	<b>275,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>275,000</b>	

## Park Nonreverting Capital - 405

Name	Funding Source	2016 Budget	BUDGET FORECAST					Total	Justification
			2017	2018	2019	2020	2021		
<b>Replacement Capital</b>									
Park Maintenance Equipment	Cash	-	16,000	17,500	18,500	19,000	21,000	92,000	
Golf Capital	Cash	-	24,000	30,000	34,000	38,000	42,000	168,000	
<b>Totals</b>		<b>-</b>	<b>40,000</b>	<b>47,500</b>	<b>52,500</b>	<b>57,000</b>	<b>63,000</b>	<b>260,000</b>	

## Major Moves - 412

Name	Funding Source	2016 Budget	BUDGET FORECAST					Total	Justification
			2017	2018	2019	2020	2021		
<b>Project Capital</b>									
Olive-Sample overpass/roundabout	Cash	510,000	-	-	-	-	-	-	
Boland Trail (moved to 257 for 2017)	Cash	250,000	-	-	-	-	-	-	
Bendix Drive, Lathrop to I-80/I-90 (moved to 257 in 2017)	Cash	80,000	-	-	-	-	-	-	
Corby/Ironwood/Rockne intersection improvements	Cash	-	750,000	-	-	-	-	750,000	
LPA (INDOT Match) Projects	Cash	-	-	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000	
<b>Totals</b>		<b>840,000</b>	<b>750,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>4,750,000</b>	

# Five-Year Capital Improvement Plan Detail

## Morris PAC Improvement - 416

Name	Funding Source	2016 Budget	BUDGET		FORECAST			Total	Justification
			2017	2018	2019	2020	2021		
<b>Replacement Capital</b>									
Dimmer Rack Upgrade (Lighting 1/3)	Cash	-	20,000	-	-	-	-	20,000	Existing equipment is 15 yrs old & out of date with current production needs
ETC Console Replacement (Lighting 2/3)	Cash	-	-	15,000	-	-	-	-	Existing equipment is 15 yrs old & out of date with current production needs
Unison Control Upgrade (Lighting 3/3)	Cash	-	-	-	30,000	-	-	30,000	Existing equipment is 15 yrs old & out of date with current production needs
Main Stage Curtain Replacement	Cash	-	-	-	-	50,000	-	50,000	Existing curtains have exceeded life expectancy and are showing signs of dry-rot
Main Stage hardwood floor re-finishing	Cash	-	-	-	-	-	20,000	20,000	Existing floor is showing signs of deterioration and need to be sanded and refinished
<b>Project Capital</b>									
Full Arrest System & Escape Ladders for the House Left & Right	Cash	-	30,000	-	-	-	-	30,000	Required by regulations - Fire escape ladders for staff and Union workers
<b>Totals</b>		-	<b>50,000</b>	<b>15,000</b>	<b>30,000</b>	<b>50,000</b>	<b>20,000</b>	<b>150,000</b>	

## West Washington TIF - 422

Name	Funding Source	2016 Budget	BUDGET		FORECAST			Total	Justification
			2017	2018	2019	2020	2021		
<b>Project Capital</b>									
Infrastructure Development	Cash	1,403,366	620,400	480,000	365,000	500,000	400,000	2,365,400	
	Cash	-	504,600	-	-	-	-	504,600	
<b>Totals</b>		<b>1,403,366</b>	<b>1,125,000</b>	<b>480,000</b>	<b>365,000</b>	<b>500,000</b>	<b>400,000</b>	<b>2,870,000</b>	

## River East TIF (Northeast Development) - 429

Name	Funding Source	2016 Budget	BUDGET		FORECAST			Total	Justification
			2017	2018	2019	2020	2021		
<b>Project Capital</b>									
Infrastructure Development	Cash	3,087,378	1,500,000	1,305,000	1,305,000	1,325,000	1,400,000	6,835,000	Improvements in River East TIF to spur development
Public Facilities	Cash	2,210,595	2,800,000	1,445,000	1,550,000	1,600,000	1,650,000	9,045,000	Improvements in River East TIF to spur development
Parks	Cash	1,732,000	1,950,000	-	-	-	-	1,950,000	Improvements in River East TIF to spur development
	Cash	-	1,550,000	-	-	-	-	1,550,000	Improvements in River East TIF to spur development
<b>Totals</b>		<b>7,029,973</b>	<b>7,800,000</b>	<b>2,750,000</b>	<b>2,855,000</b>	<b>2,925,000</b>	<b>3,050,000</b>	<b>19,380,000</b>	

## Southside TIF #1 - 430

Name	Funding Source	2016 Budget	BUDGET		FORECAST			Total	Justification
			2017	2018	2019	2020	2021		
<b>Project Capital</b>									
Infrastructure	Cash	7,411,815	6,000,000	2,410,000	2,110,000	2,110,000	2,110,000	14,740,000	Improvements to increase assessed value in South Side Development Area
<b>Totals</b>		<b>7,411,815</b>	<b>6,000,000</b>	<b>2,410,000</b>	<b>2,110,000</b>	<b>2,110,000</b>	<b>2,110,000</b>	<b>14,740,000</b>	

## Southside TIF #1 - 430

Name	Funding Source	2016 Budget	BUDGET		FORECAST			Total	Justification
			2017	2018	2019	2020	2021		
<b>Project Capital</b>									
Infrastructure	Cash	7,411,815	6,000,000	2,410,000	2,110,000	2,110,000	2,110,000	14,740,000	Improvements to increase assessed value in South Side Development Area
<b>Totals</b>		<b>7,411,815</b>	<b>6,000,000</b>	<b>2,410,000</b>	<b>2,110,000</b>	<b>2,110,000</b>	<b>2,110,000</b>	<b>14,740,000</b>	

## Consolidated Building Department - 600

Name	Funding Source	2016 Budget	BUDGET		FORECAST			Total	Justification
			2017	2018	2019	2020	2021		
<b>Replacement Capital</b>									
2015 Mid Size 4X4 Pickup with CNG	Lease	39,677	-	-	-	-	-	-	Code Enforcement
2016 Mid Size 4x4 Pickup with CNG	Lease	40,000	-	-	-	-	-	-	Code Enforcement
2017 4WD pickup	Lease	-	45,000	-	-	-	-	45,000	Code Enforcement
2017 4WD pickup	Lease	-	45,000	-	-	-	-	45,000	Code Enforcement
2018 chassis	Lease	-	45,000	-	-	-	-	45,000	Code Enforcement
2019 chassis	Lease	-	-	45,000	-	-	-	45,000	Code Enforcement
2020 chassis	Lease	-	-	-	45,000	-	-	45,000	Code Enforcement
Animal box (removable from chassis)	Lease	-	30,000	-	-	-	-	30,000	Animal Care & Control
Animal box (removable from chassis)	Lease	-	-	30,000	-	-	-	30,000	Animal Care & Control
Animal box (removable from chassis)	Lease	-	-	-	30,000	-	-	30,000	Animal Care & Control
SUV - Hybrid	Lease	-	23,000	-	-	-	-	23,000	Building Department
SUV - Hybrid	Lease	-	23,000	-	-	-	-	23,000	Building Department
SUV - Hybrid	Lease	-	23,000	-	-	-	-	23,000	Building Department
SUV - Hybrid	Lease	-	-	23,000	-	-	-	23,000	Building Department
SUV - Hybrid	Lease	-	-	23,000	-	-	-	23,000	Building Department
SUV - Hybrid	Lease	-	-	-	23,000	-	-	23,000	Building Department
SUV - Hybrid	Lease	-	-	-	-	23,000	-	23,000	Building Department
<b>Totals</b>		<b>79,677</b>	<b>234,000</b>	<b>121,000</b>	<b>75,000</b>	<b>46,000</b>	<b>-</b>	<b>476,000</b>	

# Five-Year Capital Improvement Plan Detail

## Solid Waste Debt Service - 611

Name	Funding Source	2016 Budget	BUDGET FORECAST					Total	Justification
			2017	2018	2019	2020	2021		
<b>Replacement Capital</b>									
Grapple Combo w/CNG	Lease	-	250,000	-	-	-	-	250,000	Replacing 2003 unit 580
Leach 25 yd tr pkr w/CNG	Lease	-	275,000	-	-	-	-	275,000	Replacing 2009 unit 570
Totes	Lease	-	230,000	-	-	-	-	230,000	Totes and 6 yd frontload dumpsters
Pick-up Truck w/Trash Hopper	Lease	-	65,000	-	-	-	-	65,000	Replacing unit 595
Single Arm Auto w/CNG	Lease	-	-	300,000	-	-	-	300,000	Replacing 2011 unit 561
Leach 25 yd tr pkr w/CNG	Lease	-	-	250,000	-	-	-	250,000	Replacing 2010 unit 569
Leach 25 yd tr pkr w/CNG	Lease	-	-	-	250,000	-	-	250,000	Replacing 2011 unit 584
Leach 25 yd tr pkr w/CNG	Lease	-	-	-	250,000	-	-	250,000	Replacing 2011 unit 567
Single Arm Auto w/CNG	Lease	-	-	-	-	375,000	-	375,000	Replacing unit 574
Single Arm Auto w/CNG	Lease	-	-	-	-	375,000	-	375,000	Replacing unit 564
Single Arm Auto w/CNG	Lease	-	-	-	-	-	375,000	375,000	Replacing unit 577
Single Arm Auto w/CNG	Lease	-	-	-	-	-	375,000	375,000	Replacing unit 568
Power washer	Cash	-	12,000	-	-	-	-	12,000	Container management program
<b>Totals</b>		-	<b>832,000</b>	<b>550,000</b>	<b>500,000</b>	<b>750,000</b>	<b>750,000</b>	<b>3,382,000</b>	

## Water Works Depreciation - 622

Name	Funding Source	2016 Budget	BUDGET FORECAST					Total	Justification	
			2017	2018	2019	2020	2021			
<b>Replacement Capital</b>										
Dump Truck	Cash	225,000	-	-	-	-	-	-		
1 Ton Dump Truck	Cash	60,000	-	-	-	-	-	-		
Mini Cargo Van	Cash	99,000	-	-	-	-	-	-		
Mid Size Passenger Car	Cash	108,000	-	-	-	-	-	-		
2 WD Pickup Truck w/Utility Bodies	Cash	82,000	-	-	-	-	-	-		
Concrete/Asphalt Saw	Cash	40,000	-	-	-	-	-	-		
Line Stopping/Side Tapping Cutter	Cash	15,000	-	-	-	-	-	-		
Mini Cargo Van	Cash	-	99,000	-	-	-	33,000	165,000	297,000	Replace (9) nine units
Sports Utility Vehicle	Cash	-	33,000	-	-	-	-	-	33,000	Replace unit 537 (2010)
Loader	Cash	-	-	310,000	110,000	-	-	-	420,000	Replace unit 555 (2002) 584 (1993) 586 (2009) 564 (2004) Case Loaders, Skid Loader, Front End
Compressor	Cash	-	-	18,000	18,000	-	-	-	36,000	Replace unit 535 (2000), 539 (2000)
Wheel Excavator	Cash	-	-	160,000	-	-	-	-	160,000	Replace unit 505 (1990)
2 WD Pickup Truck w/Utility Bodies	Cash	-	-	-	82,000	-	-	-	82,000	Replace unit 506, 548 (2011)
Dixie Chopper Mower	Cash	-	-	-	10,000	-	-	-	10,000	Replace unit 566 (2012)
Track Excavator	Cash	-	-	-	175,000	-	-	-	175,000	Replace unit 575 (1998)
Solar Arrow Board	Cash	-	-	-	20,000	-	-	-	20,000	Replace unit 598, 599 (1998 & 1999)
Van	Cash	-	-	-	-	-	40,000	-	40,000	Replace unit 541 (2010)
Vactor	Cash	-	-	-	-	-	400,000	-	400,000	Replace unit 577 (2013)
4 x 4 Truck W/Plow	Cash	-	-	-	-	-	-	40,000	40,000	Replace unit 523 (2004)
Tractor	Cash	-	-	-	-	-	-	120,000	120,000	Replace unit 574 (1993)
Semi-trailer	Cash	-	-	-	-	-	-	40,000	40,000	Replace unit 576 (1998)
Crane Truck	Cash	-	-	-	-	-	-	90,000	90,000	Replace unit 533 (1990)
<b>Project Capital</b>										
Orion Mobile Meter Reading System	Cash	15,000	-	-	-	-	-	-	-	
Hydro-Excavator Vactor	Cash	-	360,000	-	-	-	-	-	360,000	Essential need for a second vactor truck
South Station Main Extension	Cash	-	500,000	-	-	-	-	-	500,000	Pump directly to south zone
Master Plan Projects	Cash	-	-	1,512,000	1,585,000	1,527,000	1,545,000	-	6,169,000	Master Plan Update for Water is presently in the planning process stage.
<b>Totals</b>		<b>644,000</b>	<b>992,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>8,992,000</b>	

# Five-Year Capital Improvement Plan Detail

## Wastewater/Sewage Depreciation - 642

Name	Funding Source	2016 Budget	BUDGET FORECAST					Total	Justification
			2017	2018	2019	2020	2021		
<b>Replacement Capital</b>									
Wastewater-Forklift	Contributed Capital	-	18,000	-	-	-	-	18,000	Replace 2002 Forklift s/n #483, past useful life
Wastewater-three 4-door passenger cars	Contributed Capital	-	87,000	-	-	-	-	87,000	lives
Wastewater-3/4 ton 4x4 pick-up truck with plow	Contributed Capital	-	47,000	-	-	-	-	47,000	Replace 2005 unit s/n #674, past useful life
Wastewater-SCADA server	Contributed Capital	-	15,000	50,000	-	5,000	-	70,000	Upgrade existing remote monitoring servers
Wastewater-Farmington 14A (2017) & 14B (2018) Lift Stations	Contributed Capital	-	500,000	600,000	-	-	-	1,100,000	Per Jones & Henry Facility Plan
Wastewater-Influent gate replacement	Contributed Capital	-	2,000,000	-	-	-	-	2,000,000	Gates stuck in place, unable to
Wastewater-1991 diesel trash pump, 2002 riding mower	Contributed Capital	-	-	27,000	-	-	-	27,000	Aging equipment nearing end of useful life
Wastewater-ICP Lab Testing Equipment	Contributed Capital	-	-	-	80,000	-	-	80,000	Replace aging testing equipment in Wastewater lab
Wastewater-Douglas Rd. (2019), Laurel Rd. (2020) Lift Stations	Contributed Capital	-	-	-	650,000	600,000	-	1,250,000	Per Jones & Henry Facility Plan
Wastewater-Pick-up truck & 3/4 ton cargo van	Contributed Capital	-	-	-	68,000	-	-	68,000	Replace 2008 s/n #484, 2010 s/n #496 units past useful lives
Wastewater-Pressure washer (2019), utility carts (2020 & 2021)	Contributed Capital	-	-	-	10,000	15,000	15,000	40,000	Replace 2007 s/n #646, 2010 #672, 2006 #677 unit past useful life
Wastewater-Admin Bldg (2020), Compressor Bldg.(2021) repairs	Contributed Capital	-	-	-	-	400,000	400,000	800,000	Refurbish building bricks and window seals to help preserve building integrity
Wastewater-S/A Crane Truck	Contributed Capital	-	-	-	-	235,000	-	235,000	Replace 2000 s/n #470 past useful life
Wastewater-3/4 ton 4x4 pick-up (2020), 3/4 ton van (2021)	Contributed Capital	-	-	-	-	40,000	36,000	76,000	Replace 2011 s/n #655 truck, 2010 s/n #490 cargo van units, past useful lives
Wastewater-Edison Road Lift Station	Contributed Capital	-	-	-	-	-	750,000	750,000	Per Jones & Henry Facility Plan
Sewers-Front end loader	Contributed Capital	-	250,000	-	-	-	-	250,000	Replace unit
Sewers-Tandem axle dump truck	Contributed Capital	-	225,000	-	-	-	-	225,000	Replace #464
Sewers-2 each 3/4 ton 4wd pick-up / plow	Contributed Capital	-	-	-	-	-	112,000	112,000	Replace unit
Sewers-Crew Trucks	Contributed Capital	-	200,000	110,000	-	-	-	310,000	Replace #472, 477 (2017), #460 (2018)
Sewers-Jet rodder	Contributed Capital	-	-	370,000	-	-	400,000	770,000	Replace #480 (2018), unit (2021)
Sewers-Single axle dump truck	Contributed Capital	-	-	270,000	-	-	-	270,000	Replace #467, 475
Sewers-Wood chipper	Contributed Capital	-	-	40,000	-	-	-	40,000	Replace #607
Sewers-Mower Tractor	Contributed Capital	-	-	100,000	100,000	-	-	200,000	Replace #616A, #616C
Sewers-Vacuum Sweeper	Contributed Capital	-	-	-	300,000	-	300,000	600,000	Replace #2274
Sewers-Back Hoe w/ needle	Contributed Capital	-	-	-	150,000	-	-	150,000	Replace #606
Sewers-Enclosed Trailer	Contributed Capital	-	-	-	25,000	-	-	25,000	Replace unit
Sewers-Mechanical Sweeper	Contributed Capital	-	-	-	-	210,000	-	210,000	Replace #4470
Sewers-3/4 ton R-W/D Pick-up w/plow	Contributed Capital	-	-	-	-	60,000	-	60,000	Replace unit
Sewers-Rubber Tire Excavator	Contributed Capital	-	-	-	-	200,000	-	200,000	Replace #600
<b>Project Capital</b>									
Wastewater-Change orders-Secondary Project #114-053	Contributed Capital	-	1,000,000	-	-	-	-	1,000,000	Ongoing project. No bond funds available for expected change orders
Wastewater-Change orders-Grit & Screening Proj #114-075	Contributed Capital	-	100,000	-	-	-	-	100,000	Ongoing project. No bond funds available for expected change orders
Wastewater-Generators to operate Wastewater Plant	Contributed Capital	-	-	2,500,000	-	-	-	2,500,000	outages
Wastewater-Facility Plan Projects	Contributed Capital	-	-	-	2,000,000	2,000,000	2,000,000	6,000,000	Bond funds no longer available for Plant upgrades
2016 Wastewater Capital-Lift Station, Vehicles, Plant upgrade	Contributed Capital	1,392,000	-	-	-	-	-	-	
2016 Sewers Capital-Vehicles	Contributed Capital	1,095,000	-	-	-	-	-	-	
<b>Totals</b>		<b>2,487,000</b>	<b>4,442,000</b>	<b>4,067,000</b>	<b>3,383,000</b>	<b>3,765,000</b>	<b>4,013,000</b>	<b>19,670,000</b>	

## 2012 Sewer Bond - 661

Name	Funding Source	2016 Budget	BUDGET FORECAST					Total	Justification
			2017	2018	2019	2020	2021		
<b>Project Capital</b>									
Sewer separation projects	Bond	-	300,000	-	-	-	-	300,000	Compliance with EPA Consent Decree
Wastewater Treatment Plant upgrades	Bond	-	450,000	-	-	-	-	450,000	Compliance with EPA Consent Decree
<b>Totals</b>			<b>750,000</b>					<b>750,000</b>	

## Century Center Operating - 670

Name	Funding Source	2016 Budget	BUDGET FORECAST					Total	Justification
			2017	2018	2019	2020	2021		
<b>Replacement Capital</b>									
<b>Project Capital</b>									
Building Projects		-	44,363	-	-	-	-	44,363	
<b>Totals</b>			<b>44,363</b>					<b>44,363</b>	

## Vehicle/Equipment Leasing Fund 750

Name	Funding Source	2016 Budget	BUDGET FORECAST					Total	Justification
			2017	2018	2019	2020	2021		
<b>Replacement Capital</b>									
Escrow Payments for City Vehicles, 5-year Leases Budgeted in Depts.	Lease	-	-	6,600,000	6,700,000	6,800,000	6,900,000	27,000,000	City vehicle leases for Police, Streets, Solid Waste, Other City Departments
<b>Vehicles:</b>									
Solid Waste - CNG Trash Truck - \$275,000	Lease	-	275,000	-	-	-	-	275,000	
Solid Waste - Pickup Truck w/ Dump Bed - \$65,000	Lease	-	65,000	-	-	-	-	65,000	
Solid Waste - Grapple Truck - \$250,000	Lease	-	250,000	-	-	-	-	250,000	
Police Vehicles & Equipment	Lease	-	1,250,000	-	-	-	-	1,250,000	
EMS Capital - 1 Aerial Truck	Lease	-	1,000,000	-	-	-	-	1,000,000	
MVH - 2 CNG Tandem Axle Dump Trucks w/ snow equip	Lease	-	450,000	-	-	-	-	450,000	
Consold Build 600 - 2017 4WD Pickup	Lease	-	45,000	-	-	-	-	45,000	
Consold Build 600 - 2017 4WD Pickup	Lease	-	45,000	-	-	-	-	45,000	
Consold Build 600 - 2018 Chassis	Lease	-	45,000	-	-	-	-	45,000	
Consold Build 600 - Animal box (removable from chassis)	Lease	-	30,000	-	-	-	-	30,000	
Other	Lease	-	505,000	-	-	-	-	505,000	
<b>Equipment:</b>									
Equipment for Police Cars	Lease	-	250,000	-	-	-	-	250,000	
Water Meters	Lease	-	960,000	-	-	-	-	960,000	
Other	Lease	-	100,000	-	-	-	-	100,000	
<b>Supplies:</b>									
Solid Waste - Totes - \$230,000	Lease	-	230,000	-	-	-	-	230,000	
<b>Totals</b>			<b>5,500,000</b>	<b>6,600,000</b>	<b>6,700,000</b>	<b>6,800,000</b>	<b>6,900,000</b>	<b>32,500,000</b>	

# Five-Year Capital Improvement Plan Detail

## Parks Bond Capital - 751

Name	Funding Source	2016 Budget	BUDGET					Total	Justification
			2017	2018	2019	2020	2021		
<b>Replacement Capital</b>									
Charles Black Center	Bond	2,000,000	3,500,000	-	-	-	-	3,500,000	Using Bond funds to further improve the Center for intercity residents and visitors
<b>Totals</b>		<b>2,000,000</b>	<b>3,500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,500,000</b>	

## Smart Streets Bond Capital - 753

Name	Funding Source	2016 Budget	BUDGET					Total	Justification
			2017	2018	2019	2020	2021		
<b>Project Capital</b>									
Smart Streets Improvements	Cash	-	10,000,000	-	-	-	-	10,000,000	Changing 1 way to 2 way streets
<b>Totals</b>		<b>-</b>	<b>10,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000,000</b>	



# Debt

## Debt Policy

1. Debt management will provide for the protection and maintenance of the City's AA bond rating, the maintenance of adequate debt service reserves, compliance with debt covenant provisions, and appropriate disclosure to investors, underwriters, and rating agencies.
2. The City's compliance officer is the City Controller. Compliance monitoring will be performed annually.
3. The term of any City debt issue, including lease-purchases, shall not exceed the useful life of the assets being acquired by the debt issue.
4. All debt issuance shall comply with federal, State and City requirements. All IRS regulations in regards to post-issuance tax compliance will be followed.
5. The City shall maintain an ongoing performance monitoring system of the various outstanding bond indebtedness. This is particularly important as funds borrowed for a project today are not available to fund other projects tomorrow and funds committed for debt service payments today are not available to fund operations in the future.
6. The City shall maintain all spending records related to bond issuance until at least three years after the final maturity is redeemed.
7. The City will maintain good, ongoing communication with bond rating agencies about its financial condition. The City will follow a policy of full disclosure on every financial report and bond prospectus (Official Statement).
8. Accompanying each debt issue will be an assessment of the City's capacity to repay the debt. The assessment will address the effects on the current operating budget, as well as identify the resources that will be utilized to repay the debt.
9. Long-term borrowing will not be used to finance current operations or normal maintenance and will only be considered for significant capital and infrastructure improvements.
10. The City will try to keep the average maturity of general obligation bonds at or below twenty years.
11. The City will generally conduct financings on a competitive basis. However, negotiated financings may be used due to market volatility or the use of an unusual or complex financing or security structure.
12. The City will not issue tax or revenue anticipation notes.

13. The City will strive to maintain a reliance on pay-go financing for its capital improvements, whenever possible.
14. The City will follow the general debt limits as stated by Indiana law, which mandates a 2% debt limit on net assessed valuation for certain type of general obligation and other debt.
15. The city will report all debt to the Indiana Department of Local Government Finance (DLGF) using its Gateway Reporting program.
16. The City will make all continuing bond disclosures required using the MSRB Electronic Municipal Market Access (EMMA) portal in a timely manner.



**CITY OF SOUTH BEND, INDIANA  
COMPUTATION OF LEGAL DEBT MARGIN  
DECEMBER 31, 2015 (\$'s whole)**

**Civil City**

Net Assessed Valuation (2014 pay 2015) of Taxable Property in South Bend	\$2,260,269,318
Debt limit: 2% of one third thereof	15,068,462
Less Bonds subject to limitation:	
County Economic Development Income Tax Refunding Revenue Bonds, Series 2006 A	(860,000)
County Economic Development Income Tax Refunding Revenue Bonds, Series 2006 B	(805,000)
Economic Development Income Tax Bonds of 2015 (Parks Bond)	(5,605,000)
Issuance Margin	\$7,798,462
<b>Percentage of Debt to Debt Limit</b>	<b>48.25%</b>

**Redevelopment District**

Net Assessed Valuation (2014 pay 2015) of Taxable Property in South Bend	\$2,260,269,318
Debt limit: 2% of one third thereof	15,068,462
Less Bonds subject to limitation:	
Special Taxing District Bonds of 2014	(2,615,000)
Issuance Margin	\$12,453,462
<b>Percentage of Debt to Debt Limit</b>	<b>17.35%</b>

A 2% debt limit is established by the Constitution of the State of Indiana. This limit is established for general obligation bonds, Economic Development Income Tax revenue bonds, tax revenue notes and other types of indebtedness. This limitation does not include revenue bonds payable from governmental funds (excluding EDIT bonds) shown in the general long term debt account group. Indiana law allows the creation of separate municipal corporations to provide vital governmental functions. Each of these municipal corporations (including the Redevelopment Authority and Redevelopment Commission) has its own 2% debt limit, even if they have the same or similar boundaries.

**City of South Bend, Indiana  
Legal Debt Margin Information  
Last Ten Fiscal Years (\$'s whole)**

	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
<b>Civil City</b>										
Debt Limit (1)	\$18,901,773	\$20,149,048	\$19,840,538	\$17,792,583	\$16,356,704	\$15,495,323	\$15,599,467	\$15,579,379	\$14,731,511	\$15,068,462
Total Net Debt Applicable To Limit	7,367,825	6,685,000	6,105,000	5,500,000	9,850,000	8,910,000	7,650,000	6,335,000	4,970,000	7,270,000
Debt Margin	11,533,948	13,464,048	13,735,538	12,292,583	6,506,704	6,585,323	7,949,467	9,244,379	9,761,511	7,798,462
<b>Percentage of Debt Limit</b>	<b>38.98%</b>	<b>33.18%</b>	<b>30.77%</b>	<b>30.91%</b>	<b>60.22%</b>	<b>57.50%</b>	<b>49.04%</b>	<b>40.66%</b>	<b>33.74%</b>	<b>48.25%</b>
<b>Redevelopment District</b>										
Debt Limit (1)	\$18,901,773	\$20,149,048	\$19,840,538	\$17,792,583	\$16,356,704	\$15,495,323	\$15,599,467	\$15,579,379	\$14,731,511	\$15,068,462
Total Net Debt Applicable To Limit	5,850,000	5,580,000	5,300,000	5,010,000	4,715,000	4,085,000	4,085,001	3,405,000	3,010,000	2,615,000
Debt Margin	13,051,773	14,569,048	14,540,538	12,782,583	11,641,704	11,410,323	11,514,466	12,174,379	11,721,511	12,453,462
<b>Percentage of Debt Limit</b>	<b>30.95%</b>	<b>27.69%</b>	<b>26.71%</b>	<b>28.16%</b>	<b>28.83%</b>	<b>26.36%</b>	<b>26.19%</b>	<b>21.86%</b>	<b>20.43%</b>	<b>17.35%</b>

(1) A 2% of net assessed value debt limit has been established by the Constitution of the State of Indiana for certain type of debt including general obligation bonds, Economic Development Income Tax bonds and tax revenue notes. This limitation does not apply to revenue bonds payable from governmental or proprietary funds.

## Debt Service Principle Payment Summary 2017 - 2037

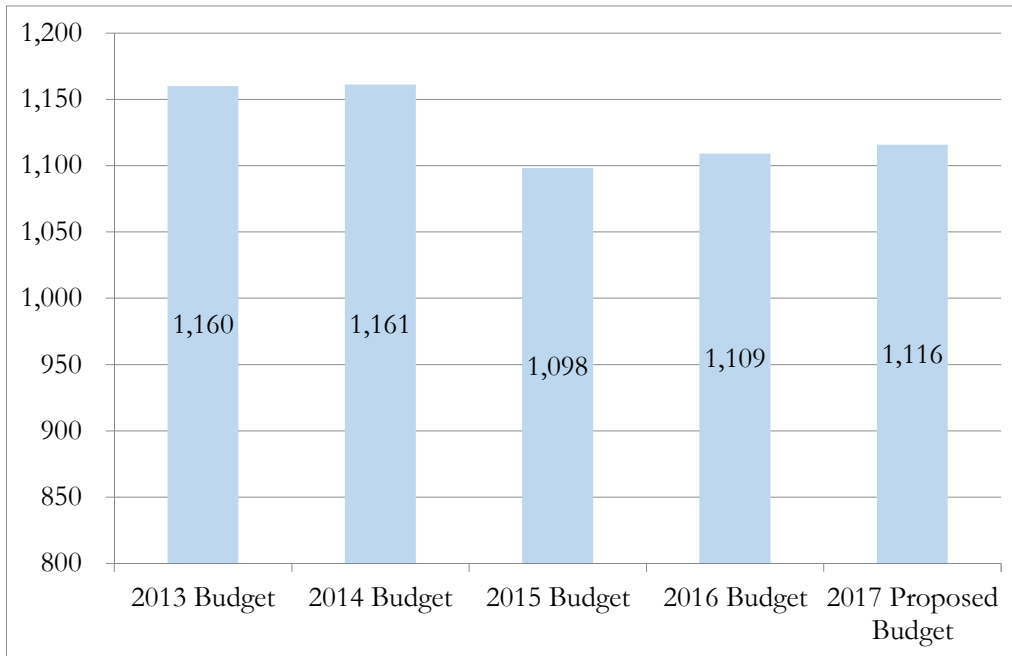
### Activity

	2017	2018	2019	2020	2021-2025	2026 - 2030	2031 - 2035	2036 - 2037
<b>Governmental activities:</b>								
General Government	\$ 670,654	\$ 477,179	\$ 451,765	\$ 437,685	\$ 57,909	\$ -	\$ -	\$ -
Public Safety	1,463,872	1,378,414	1,155,016	948,430	2,046,781	615,436	567,536	-
Highways and Streets	1,252,032	1,204,681	1,034,490	935,018	542,914	-	-	-
Economic Development	9,627,846	9,041,812	8,298,236	7,791,856	33,138,076	18,117,187	13,230,000	2,465,000
Culture and Recreation	987,425	477,809	482,840	485,770	1,439,937	1,435,000	1,775,000	-
<b>Total governmental activities</b>	<b>\$ 14,001,829</b>	<b>\$ 12,579,895</b>	<b>\$ 11,422,347</b>	<b>\$ 10,598,759</b>	<b>\$ 37,225,617</b>	<b>\$ 20,167,623</b>	<b>\$ 15,572,536</b>	<b>\$ 2,465,000</b>
<b>Business-type activities:</b>								
Water	\$ 1,606,846	\$ 1,646,300	\$ 1,698,342	\$ 1,549,522	\$ 6,169,477	\$ 4,471,882	\$ 1,060,000	\$ -
Wastewater	7,664,021	7,643,879	6,384,867	6,496,519	32,373,250	17,466,791	4,755,000	-
Century Center (Convention Center)	521,606	407,702	280,090	285,614	1,516,546	1,677,246	176,508	-
Building Department/Code Enforcement	54,621	49,519	48,774	45,764	28,690	-	-	-
Parking	229,174	225,447	231,118	236,933	344,633	-	-	-
Solid Waste	1,033,712	670,471	512,397	513,225	222,476	-	-	-
Emergency Medical Services	401,729	362,765	374,895	379,076	1,362,228	1,665,000	1,215,000	-
<b>Total Business-Type activities</b>	<b>\$ 11,511,709</b>	<b>\$ 11,006,083</b>	<b>\$ 9,530,483</b>	<b>\$ 9,506,653</b>	<b>\$ 42,017,300</b>	<b>\$ 25,280,919</b>	<b>\$ 7,206,508</b>	<b>\$ -</b>
<b>GRAND TOTAL</b>	<b>\$ 25,513,538</b>	<b>\$ 23,585,978</b>	<b>\$ 20,952,830</b>	<b>\$ 20,105,412</b>	<b>\$ 79,242,917</b>	<b>\$ 45,448,542</b>	<b>\$ 22,779,044</b>	<b>\$ 2,465,000</b>
<b>Major Fund</b>								
<b>Governmental Funds:</b>								
General Fund	\$ 164,801	\$ 162,907	\$ 156,034	\$ 151,640	\$ 145,898	\$ -	\$ -	\$ -
Parks & Recreation	262,425	262,809	262,840	260,770	224,937	-	-	-
COIT	1,128,416	891,218	843,162	635,009	269,729	-	-	-
EDIT	832,653	345,635	353,538	361,441	1,910,269	2,050,436	2,342,536	-
Airport TIF	4,329,113	4,508,224	4,657,670	4,821,850	16,429,616	6,490,000	7,375,000	2,465,000
Nonmajor Funds	7,759,424	6,654,103	5,149,103	4,368,049	18,245,169	11,627,187	5,855,000	-
<b>Total Governmental Funds</b>	<b>\$ 14,476,832</b>	<b>\$ 12,824,896</b>	<b>\$ 11,422,347</b>	<b>\$ 10,598,759</b>	<b>\$ 37,225,618</b>	<b>\$ 20,167,623</b>	<b>\$ 15,572,536</b>	<b>\$ 2,465,000</b>
<b>Proprietary Funds:</b>								
Water Works	\$ 1,606,846	\$ 1,646,300	\$ 1,698,342	\$ 1,549,522	\$ 6,169,477	\$ 4,471,882	\$ 1,060,000	\$ -
Wastewater	7,664,021	7,643,879	6,384,867	6,496,519	32,373,250	17,466,791	4,755,000	-
Century Center	46,606	162,702	280,090	285,614	1,516,546	1,677,246	176,508	-
Nonmajor Funds	1,719,233	1,308,201	1,167,184	1,174,998	1,958,026	1,665,000	1,215,000	-
<b>Total Proprietary Funds</b>	<b>\$ 11,036,706</b>	<b>\$ 10,761,082</b>	<b>\$ 9,530,483</b>	<b>\$ 9,506,653</b>	<b>\$ 42,017,299</b>	<b>\$ 25,280,919</b>	<b>\$ 7,206,508</b>	<b>\$ -</b>
<b>GRAND TOTAL</b>	<b>\$ 25,513,538</b>	<b>\$ 23,585,978</b>	<b>\$ 20,952,830</b>	<b>\$ 20,105,412</b>	<b>\$ 79,242,917</b>	<b>\$ 45,448,542</b>	<b>\$ 22,779,044</b>	<b>\$ 2,465,000</b>

Major Projects include: Smart Streets initiative, the Corridors initiative, the Long Term Control Plan (for CSO), Ignition Park, and Park projects.

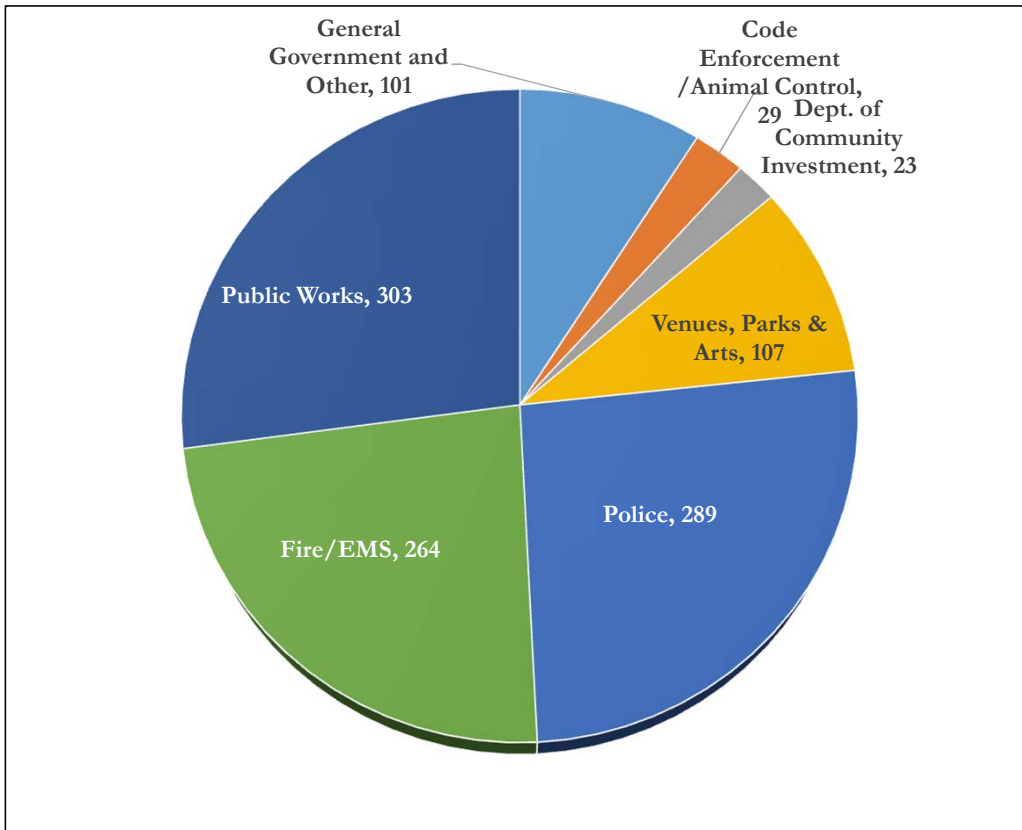
# Personnel Summaries

# Position Summary Schedule



**2017 vs original 2016 budget changes include:**

- 6 new full time fire fighters to offset overtime
- 1 new Deputy Director of Code Enforcement to assist with day to day operations



# Personnel Summary Report

Department	2013 Budget	12/31/13 Actual	2014 Budget	12/31/14 Actual	2015 Budget	2016 Budget	6/30/16 Actual	2017 Budget	Change 2017-2016	Notes
<b>Summary by Fund</b>										
<b>General Fund (101)</b>										
Mayor's Office	7.00	6.00	7.00	7.00	7.00	7.00	6.00	7.00	0.00	
311 Call Center	5.00	5.00	6.50	6.50	6.50	0.00	0.00	0.00	0.00	311 Call Center moved to Fund 279
City Clerk	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00	
Common Council	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	0.00	
Administration & Finance	21.00	20.00	23.00	21.00	22.00	23.00	23.00	22.00	(1.00)	IT moved to Fund 279; Fiscal Officers from other funds moved to Admin & Finance
Morris Performing Arts Center	10.60	10.60	10.60	10.60	10.60	11.00	11.00	6.60	(4.40)	Maint. Staff moved to Fund 201; Fiscal Officer moved to Admin & Finance
Palais Royale Ballroom	3.40	3.40	3.40	3.40	3.40	3.00	3.00	2.40	(0.60)	Maint. Staff moved to Fund 201; Fiscal Officer moved to Admin & Finance
Legal Department	10.00	10.00	10.00	10.00	11.00	11.00	11.00	10.50	(0.50)	Allocation of 50% of Assistant Attorney's time in Fund 226
Engineering	15.00	13.00	16.00	14.00	18.00	18.00	16.00	18.00	0.00	
Police Department	250.00	244.00	250.00	248.00	263.00	268.00	252.00	246.00	(22.00)	Includes 255 sworn officers funded between General Fund & PS LOIT (249), 3 IT FTE transferred to 279
Communications	38.00	33.00	35.00	31.00	0.00	0.00	0.00	0.00	0.00	
Police PS LOIT	47.00	47.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firefighter transferred to PS LOIT Fund; 6 new positions in 2017 to reduce overtime
Fire Department	218.00	222.00	222.00	219.00	170.00	175.00	169.00	178.00	3.00	
Fire PS LOIT	39.00	33.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Human Rights	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00	Decreased by 1 Investigator; Converted 2 Part Time admin positions into 1 full time admin position
Code Enforcement	16.50	16.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Junk Vehicle	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Animal Control	8.50	8.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Subtotal</b>	<b>708.00</b>	<b>689.00</b>	<b>601.50</b>	<b>588.50</b>	<b>529.50</b>	<b>534.00</b>	<b>509.00</b>	<b>508.50</b>	<b>(25.50)</b>	
<b>Parks &amp; Recreation (201)</b>	115.00	112.00	114.00	86.00	88.00	90.00	90.00	97.00	7.00	Maint. Staff from Morris PAC & Palais moved to Fund 201 in 2017
<b>Motor Vehicle Highway (202)</b>	60.00	60.00	60.00	59.00	56.00	56.00	55.90	55.90	(0.10)	Eliminated Manager of Streets position
<b>Nonreverting Recreation (203)</b>	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	
<b>DCI Administration (211)</b>	26.00	26.00	26.00	25.00	25.00	25.00	25.00	23.00	(2.00)	Fiscal Officer & Grants Manager moved to Admin & Finance
<b>Unsafe Building (219)</b>	0.00	0.00	0.00	0.00	0.00	4.00	4.00	4.00	0.00	Fund 219 established in 2016
<b>Central Services (222)</b>	44.00	43.00	43.00	38.00	42.00	42.00	37.00	42.00	0.00	
<b>Liability Insurance (226)</b>	3.00	3.00	4.00	4.00	4.00	3.00	3.00	3.50	0.50	Allocation of 50% of Assistant Attorney's time
<b>Emergency Telephone (244)</b>	0.00	0.00	3.00	3.00	0.00	0.00	0.00	0.00	0.00	
<b>Public Safety LOIT (249)</b>										
Police Department	0.00	0.00	47.00	47.00	43.00	38.00	38.00	43.00	5.00	Fund
Fire Department	0.00	0.00	38.00	38.00	37.00	32.00	32.00	35.00	3.00	Additional Firefighter added to PS LOIT Fund
<b>Human Rights Grants (258)</b>	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00	
<b>IT/Innovation/311 Call Center (279)</b>	0.00	0.00	0.00	0.00	0.00	6.50	6.50	24.00	17.50	IT/Innovation/311 Call Center combined in 2017
<b>EMS (288)</b>	0.00	0.00	0.00	0.00	51.00	51.00	51.00	51.00	0.00	
<b>COIT Fund (404)</b>										
IT Supervision/Innovation	0.00	0.00	0.00	0.00	4.00	4.00	4.00	0.00	(4.00)	IT/Innovation moved to Fund 279
<b>EDIT Fund (408)</b>										
Code Enforcement	0.00	0.00	9.00	6.00	0.00	0.00	0.00	0.00	0.00	
<b>Building Dept. (600)</b>										
Building Department	15.00	14.00	15.00	14.00	13.00	14.00	14.00	14.00	0.00	
Animal Control	0.00	0.00	8.50	7.50	8.50	8.00	8.00	8.00	0.00	
Code Enforcement	0.00	0.00	8.50	8.50	15.50	16.00	15.00	17.00	1.00	Added Deputy Director of Code Enforcement to assist with day to day operations
<b>Solid Waste (610)</b>	28.00	26.00	25.00	22.00	25.00	26.00	26.00	26.00	0.00	
<b>Water Works (620)</b>	70.00	70.00	70.50	68.50	68.60	68.50	68.00	71.40	2.90	Fiscal Officer to Admin Finance; Allocation of various Public Works employees' time
<b>Sewer Insurance (640)</b>	0.00	0.00	0.00	0.00	1.90	2.20	1.90	2.70	0.50	Allocation of various Public Works employees' time
<b>Sewage Works (641)</b>	88.00	85.00	85.00	81.00	83.00	85.70	84.50	86.70	1.00	Fiscal Officer to Admin Finance; Allocation of various Public Works employees' time
<b>City Total By Fund</b>	<b>1,160.00</b>	<b>1,131.00</b>	<b>1,161.00</b>	<b>1,099.00</b>	<b>1,098.00</b>	<b>1,108.90</b>	<b>1,075.80</b>	<b>1,115.70</b>	<b>6.80</b>	<b>Net New FTE's: 6 Firefighters</b>

# Personnel Summary Report

Department	2013	12/31/13	2014	12/31/14	2015	2016	6/30/16	2017	Change	
	Budget	Actual	Budget	Actual	Budget	Budget	Actual	Budget	2017-2016	Notes
<b>Summary by Activity</b>										
<b>General Government</b>										
Mayor	7.00	6.00	7.00	7.00	7.00	7.00	6.00	7.00	0.00	
Administration & Finance	21.00	20.00	23.00	21.00	22.00	23.00	23.00	22.00	(1.00)	IT moved to Fund 279, Fiscal Officers added
IT/Innovation/311 Call Center	5.00	5.00	6.50	6.50	10.50	10.50	10.50	24.00	13.50	IT/Innovation/311 Call Center combined in 2017
City Clerk	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00	
Common Council	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	0.00	
Legal Department	10.00	10.00	10.00	10.00	11.00	11.00	11.00	10.50	(0.50)	Allocation of 50% of Assistant Attorney's time in Fund 226
<b>Sub Total</b>	<b>57.00</b>	<b>55.00</b>	<b>60.50</b>	<b>58.50</b>	<b>64.50</b>	<b>65.50</b>	<b>64.50</b>	<b>77.50</b>	<b>12.00</b>	
<b>Code Enforcement / Animal Control</b>	26.00	24.00	26.00	22.00	24.00	28.00	27.00	29.00	1.00	Added Deputy Director of Code Enforcement to assist with day to day operations
<b>Dept. of Community Investment</b>	26.00	26.00	26.00	25.00	25.00	25.00	25.00	23.00	(2.00)	
<b>Venues, Parks &amp; Arts</b>										
1100 Administration	11.00	11.00	12.00	10.00	10.00	10.00	10.00	6.00	(4.00)	Park Police moved to Maintenance
1101 Maintenance	45.00	43.00	44.00	44.00	44.00	44.00	44.00	55.00	11.00	New Venues, Arts, & Parks Dept
1102 Golf Operations	10.00	10.00	9.00	8.00	8.00	8.00	8.00	8.00	0.00	
1103 Recreation	25.00	25.00	25.00	22.00	26.00	26.00	26.00	26.00	0.00	
1104 Zoo	23.00	22.00	23.00	1.00	1.00	1.00	1.00	1.00	0.00	
1108 Graffiti Removal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	
Recreation Nonreverting	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	
Morris & Palais Royale	14.00	14.00	14.00	14.00	14.00	14.00	14.00	9.00	(5.00)	Maint. Staff moved to Parks, Fiscal Officer moved to Admin Finance
<b>Sub Total</b>	<b>130.00</b>	<b>127.00</b>	<b>129.00</b>	<b>101.00</b>	<b>105.00</b>	<b>105.00</b>	<b>105.00</b>	<b>107.00</b>	<b>2.00</b>	
<b>Public Safety</b>										
Police	297.00	291.00	297.00	295.00	306.00	306.00	290.00	289.00	(17.00)	Decrease in the number of budgeted officers due to the difficulty in recruiting and retaining officers in the current climate. Will increase the budget if more officers are hired/retained in the future.
Communications	38.00	33.00	38.00	34.00	0.00	0.00	0.00	0.00	0.00	
Fire	257.00	255.00	260.00	257.00	258.00	258.00	252.00	264.00	6.00	Increase by 6 recruits to help cover the cost of overtime
<b>Sub Total</b>	<b>592.00</b>	<b>579.00</b>	<b>595.00</b>	<b>586.00</b>	<b>564.00</b>	<b>564.00</b>	<b>542.00</b>	<b>553.00</b>	<b>(11.00)</b>	
<b>Public Works</b>										
Central Services	44.00	43.00	43.00	38.00	40.00	40.00	35.00	40.00	0.00	
Office of Sustainability	0.00	0.00	0.00	0.00	2.00	2.00	2.00	2.00	0.00	
Engineering	15.00	13.00	16.00	14.00	18.00	18.00	16.00	18.00	0.00	
Solid Waste	28.00	26.00	25.00	22.00	25.00	26.00	26.00	26.00	0.00	
Street Department	60.00	60.00	60.00	59.00	56.00	56.00	55.90	55.90	(0.10)	
621 Sewer Department	35.00	34.00	35.00	33.00	33.00	35.20	33.70	37.67	2.47	
630 Waste Water	47.00	45.00	44.00	42.00	44.00	46.70	46.70	45.53	(1.17)	
631 Organic Resources	6.00	6.00	6.00	6.00	5.90	6.00	6.00	6.20	0.20	
Water Utility	70.00	70.00	70.50	68.50	68.60	68.50	68.00	71.40	2.90	
<b>Sub Total</b>	<b>305.00</b>	<b>297.00</b>	<b>299.50</b>	<b>282.50</b>	<b>292.50</b>	<b>298.40</b>	<b>289.30</b>	<b>302.70</b>	<b>4.30</b>	
<b>Liability Insurance/Safety &amp; Risk</b>	3.00	3.00	4.00	4.00	4.00	3.00	3.00	3.50	0.50	Allocation of 50% of Assistant Attorney's time
<b>Building Department</b>	15.00	14.00	15.00	14.00	13.00	14.00	14.00	14.00	0.00	
<b>Human Rights</b>	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	0.00	
<b>City Total By Activity</b>	<b>1,160.00</b>	<b>1,131.00</b>	<b>1,161.00</b>	<b>1,099.00</b>	<b>1,098.00</b>	<b>1,108.90</b>	<b>1,075.80</b>	<b>1,115.70</b>	<b>6.80</b>	

# Departmental Information



Mayor's Office - 101-0101

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		
<b>EXPENDITURES BY PROGRAM</b>											
1 External Communications					130,921	135,402	140,131	145,124	150,400		
2 Internal Communications					87,280	90,268	93,421	96,749	100,266		
3 Strategic Planning and Policy Implementation					436,402	451,342	467,104	483,746	501,332		
4 Mayor's Night Out					87,280	90,268	93,421	96,749	100,266		
5 Special Events					43,640	45,134	46,710	48,375	50,133		
6 Youth Task Force					43,640	45,134	46,710	48,375	50,133		
7 Other Resident and Stakeholder Engagement					43,640	45,134	46,710	48,375	50,133		
					872,804	902,683	934,207	967,492	1,002,664		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	457,036	486,062	477,693	189,930	487,219	496,963	506,903	517,041	527,382	9,526	2.0%
Fringe Benefits	162,228	196,005	207,799	81,032	217,630	235,040	253,844	274,151	296,083	9,831	4.7%
<b>Total Personnel</b>	<b>619,264</b>	<b>682,067</b>	<b>685,492</b>	<b>270,962</b>	<b>704,849</b>	<b>732,004</b>	<b>760,746</b>	<b>791,192</b>	<b>823,465</b>	<b>19,357</b>	<b>2.8%</b>
<b>Supplies</b>	20,584	11,666	3,662	797	3,000	3,060	3,121	3,184	3,247	(662)	-18.1%
<b>Services &amp; Charges</b>											
Professional Services	-	1,412	14	-	-	-	-	-	-	(14)	-100.0%
Printing & Advertising	37,550	21,895	34,541	19,885	25,000	25,000	25,000	25,000	25,000	(9,541)	-27.6%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	452	1,999	1,800	1,599	1,800	1,800	1,800	1,800	1,800	-	0.0%
Travel	1,997	2,512	4,130	807	4,130	4,130	4,130	4,130	4,130	-	0.0%
Repairs & Maintenance	1,241	966	1,600	356	1,600	1,680	1,764	1,852	1,945	-	0.0%
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	11,863	8,779	16,455	8,221	129,225	131,810	134,446	137,135	139,877	112,770	685.3%
<b>Debt Service:</b>											
Principal	3,006	1,608	572	281	-	-	-	-	-	(572)	-100.0%
Interest & Fees	330	88	18	13	-	-	-	-	-	(18)	-100.0%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	1,320	2,194	1,599	448	3,200	3,200	3,200	3,200	3,200	1,601	100.1%
<b>Total Services &amp; Charges</b>	<b>57,759</b>	<b>41,453</b>	<b>60,729</b>	<b>31,610</b>	<b>164,955</b>	<b>167,620</b>	<b>170,340</b>	<b>173,117</b>	<b>175,952</b>	<b>104,226</b>	<b>171.6%</b>
<b>Capital</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	<b>697,607</b>	<b>735,186</b>	<b>749,883</b>	<b>303,369</b>	<b>872,804</b>	<b>902,683</b>	<b>934,207</b>	<b>967,492</b>	<b>1,002,664</b>	<b>122,921</b>	<b>16.4%</b>

**Explain Significant Revenue and Expenditure Changes Below:**

Increase over 2016 due mainly to the increase in Interfund allocations for IT which allow all departments to see the full cost of IT and other administration functions that they would not have seen in the past. Also, health insurance rose approx. 8% per employee. No other major changes are expected for 2017.

## Mayor's Office - 101-0101

Fund Summary - Description, Accomplishments, Goals, KPI's

**Fund Description & Purpose**

Leading the community to become a model city through formulating policy, directing operations, and responding to customer concerns. The Mayor is the elected chief executive officer of the city.

**2016 Accomplishments & Outcomes**

- Completion of major Smart Streets milestones
- Diversity and Inclusion initiative and plan launched
- My Brother's Keeper launched
- Internal governance adjustments (fiscal officers, Dept. of Innovation and Technology, Dept. of Venues, Parks and Arts)
- Facilitated the development and rollout of the City's mission, vision, and values as well as community outcomes and governance goals.
- Rallied city around new flag without design expense to the city
- Increased minimum wage for city workers ahead of schedule
- Balanced budget
- Advanced innovation and information technology through major reorganization to ensure City alignment with global best practices as identified in the IT strategic plan
- Maintained a community wide response to group related gun violence, integrating the approach as part of the reorganization of the Police Department
- Recruited outstanding talents for Chief Technology Officer, Diversity and Inclusion Officer, Executive Director of Venues, Parks and Arts, and Deputy Chief of Staff

**2017 Department Goals & Objectives & Linkage to City Goals**

**Basics are Easy (BE)**

- 311 service request tracking
- Advance 21st Century Policing strategy
- Address long-term infrastructure funding challenges

**Good Government (GG)**

- Purchasing reform and central services consolidation
- Promote performance based management throughout City Administration
- Continue implementing Diversity and Inclusion plan; increase diversity of city workforce and boards
- Facilitate development and implementation of strategic plan for the City
- Recruit outstanding talent to Executive Director of DCI
- Continue planning for 2020 fiscal curb

**People/Places (PP)**

- Partner with DCI and Council to establish plan for neighborhoods
- Identify and reduce barriers to inclusive economic growth
- Develop and implement strategic plan for community outreach
- Formalize collaboration with South Bend Schools

**Key Performance Indicators (KPI's)**

Measure	City Goal	Type	Long Term Goal
- Volume of Mayor's office complaints	BE, GG	Quality	Reduction in volume of complaints
- Retention of leadership-level staff	GG	Quality	Retention of all department heads
- Assessed property valuation in city limits	PP	Outcome	Increase in assessed property valuation in city limits
- Employee feedback through Diversity and Inclusion workplace climate survey	GG	Outcome	Feedback demonstrates trend toward improvements in workplace climate
- Development and progress toward departmental priorities	GG	Outcome	Departments meet or exceed strategic expectations

Types: output, efficiency, effectiveness, quality, outcome, technology

**2017 Significant Changes/Challenges/Opportunities (with a focus on solutions)**

- Optimize partnership with St Joseph County
- Increase impact of Housing Authority
- Economic development through NSF wireless test bed grant
- Develop strategic plan for chronic homelessness

## Mayor's Office - 101-0101

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	
<b>Staffing (Full-Time Employees)</b>									
Non-Bargaining									
Mayor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Chief of Staff to Mayor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Deputy Chief of Staff to Mayor	1.0	1.0	-	1.0	1.0	1.0	1.0	1.0	1.0
Communications Director	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Director of Community Outreach	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Exec Asst & Dir of Special Projects	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Assistant I	1.0	-	-	-	-	-	-	-	-
Administrative Assistant II	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
<b>Total Non-Bargaining</b>	<b>7.0</b>	<b>7.0</b>	<b>6.0</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>
<b>Total Full-Time Employees</b>	<b>7.0</b>	<b>7.0</b>	<b>6.0</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>
<b>Explain Significant Staffing Changes Below:</b>									
No significant changes expected for 2017 in personnel.									



Mayor Pete Buttigieg, City of South Bend

City Clerk - 101-0201

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		
<b>EXPENDITURES BY PROGRAM</b>											
1 Community Events/ Outreach					27,840	28,444	29,284	30,218	31,161		
2 Municipal Code Administration/ Compliance					42,520	43,442	44,724	46,151	47,591		
3 Ordinance Violations Bureau					99,212	101,364	104,357	107,685	111,045		
4 Boards and Commissions					14,679	14,998	15,441	15,933	16,430		
5 Constituent Queries and Response					32,902	33,616	34,608	35,712	36,826		
6 Council and Committee Meetings					98,706	100,847	103,824	107,136	110,479		
7 Records Distribution and Retention					74,915	76,540	78,800	81,313	83,851		
8 Special Meeting, Study Committee, Ad Hoc Advisory					22,272	22,755	23,427	24,174	24,929		
9 Technological Support					12,655	12,929	13,311	13,735	14,164		
10 Administrative					80,483	82,229	84,657	87,357	90,083		
					506,185	517,163	532,432	549,413	566,558		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	209,796	226,698	227,282	106,183	237,174	241,917	246,756	251,691	256,725	9,892	4.4%
Fringe Benefits	74,358	87,074	105,573	42,376	112,060	121,025	130,707	141,164	152,457	6,487	6.1%
<b>Total Personnel</b>	284,154	313,772	332,855	148,559	349,234	362,943	377,463	392,855	409,181	16,379	4.9%
<b>Supplies</b>	8,771	9,907	7,582	4,784	7,800	7,800	7,800	7,800	7,800	218	2.9%
<b>Services &amp; Charges</b>											
Professional Services	9,214	9,518	49,278	14,085	40,300	40,300	40,300	41,106	41,106	(8,978)	-18.2%
Printing & Advertising	18,254	19,897	24,880	12,245	24,800	24,800	24,304	23,818	23,342	(80)	-0.3%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	3,793	2,444	4,000	1,529	4,000	3,000	3,000	3,000	3,000	-	0.0%
Travel	3,599	4,019	6,950	1,056	6,950	4,000	4,000	4,000	4,000	-	0.0%
Repairs & Maintenance	-	1,940	6,000	5,693	6,000	6,000	6,000	6,000	6,000	-	0.0%
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	3,096	3,829	4,330	2,166	61,001	62,221	63,465	64,735	66,029	56,671	1308.8%
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	2,713	2,598	7,600	1,137	6,100	6,100	6,100	6,100	6,100	(1,500)	-19.7%
<b>Total Services &amp; Charges</b>	40,669	44,245	103,038	37,911	149,151	146,421	147,169	148,759	149,577	46,113	44.8%
<b>Capital</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	333,594	367,924	443,475	191,254	506,185	517,164	532,432	549,413	566,558	62,710	14.1%

**Explain Significant Revenue and Expenditure Changes Below:**

Increase in expenses due mainly to increase in allocations for 2017. The allocations allow each department to fully understand the cost of the administrative services they receive.

City Clerk - 101-0201

Fund Summary - Description, Accomplishments, Goals, KPI's

**Fund Description & Purpose**

Responsible for preserving all City Ordinances and City Council meeting minutes for the future, and providing fair and consistent administration of the Ordinance Violation Bureau. Maintaining Municipal Code Book online and keeper of the City Seal. Provides supportive clerical assistance to the City Council. We ensure the integrity and accuracy of City records, and liaise between the Common Council, City Administration and South Bend residents fostering relationships and common ground.

**2016 Accomplishments & Outcomes**

- Successful re-organization and transition for new administration of the City Clerk's office.
- Continuing to enhance quality of live streaming through WNIT; all 23 meetings of the Council recorded successfully.
- Continuing to implement upgrades and evolution in technology communication for efficiency, cost savings and citizen engagement. Includes Apple TV, new cameras, new software etc.
- Continued implementation of streamlining processes for our Ordinance Violations Bureau between all departments, enforcement and collections agencies within the City (including standardized forms).
- Continuing to improve support to Council for the citizens using survey money, dropbox, etc.
- Began an intensive processes of reorganizing all clerk files, city historical files and documents, began framework for boards and commissions app.
- Began upgrades to Council and Clerk offices which will include space for a legislative research space for the public.
- Completed project to scan/digitize all historical record and minute books.
- Successfully added Clerk column to the Newsletter in the City water bill, 4 informational videos aired on WNIT to inform citizens of City happenings.
- Collaboration between Clerk, Council and the Mayor's office to display local children's art throughout City offices.

**2017 Department Goals & Objectives & Linkage to City Goals**

**Basics are Easy (BE)**

- Continue efforts to assure transparency of Council and clerk official business
- Continue to meet all open-door law requirements in a more inclusive nature through technology and multi-media outlets
- Additional training/cross-training of City/Clerk software, equipment, functions and programs on all levels
- Create standard SOP's for Clerk's office and Ordinance Violations Bureau
- Continue to be a courteous, efficient conduit of information requested by Councilmembers and the public
- Analytical assessment of tools, software and equipment used in Clerk/Council offices for streamlining of processes between city departments
- Clerk's employee handbook consistent with city, using best practices

**Good Government (GG)**

- Improve document/form efficiencies with current city resources available
- Digitizing of historical records
- Working with city IT revamping/implementing digital program for city boards, commissions and Council committee
- All TDD requirements met
- Collaboration with Area Plan and all other entities on Fasting Tracking legislative processes
- Interactive electronic calendars for Clerks, Council and Administration
- Contracted with an attorney to ensure compliance with the law

**People/Places (PP)**

- Continuing efforts to move to a more "paperless" office
- Efforts to increase revenue from collections- now have access to BMV for license information- processed over 9 thousand tickets for collections
- Continue working with IT to develop more complete reports allowing analytical review (NavilLine clean-up)
- New City Parking Program with an Amnesty Day administered by the Clerk
- Clerk Internship program
- Ability to host meeting of all (3)three local councils in St. Joseph County for proposed Food & Beverage Tax

**Key Performance Indicators (KPI's)**

Measure	City Goal	Type	2018			
			Long Term Goal	2015 Actual	2016 Estimated	2017 Target
- Number of transactions preserved	GG	output	160	152	160	160
- Numbers of laws passed by Council	GG	output	20	15	15	15
- Number of meeting minutes recorded	GG	output	160	157	160	150
- Percentage of petitioners that file successfully.	BE	effectiveness	98%	95%	94%	96%
- Live Council meeting aired on WNIT	BE	effectiveness	100%	90%	90%	95%
- Feedback from Clerk/Council Press Releases and Newsletters	GG	effectiveness	80%	n/a	n/a	70%

Types: output, efficiency, effectiveness, quality, outcome, technology

**2017 Significant Changes/Challenges/Opportunities (with a focus on solutions)**

- Working on project to digitize all historical records with link to the historic preservation, Continue to upgrade technology finding innovative cost efficient solution thru streamlining, integration, and cost between departments and other governmental entities.
- Reorganizations of the Clerk's offices, SOPs and cross-training employees, education on media, retention and open-door laws.
- More inclusive transparency to increase community awareness Clerk's column in the monthly City newsletter, offsite meetings of the Council and government tours.
- New parking enforcement equipment and software in real time and electric filing of All bills and applications with fillable pdf's.

## City Clerk - 101-0201

Fund Summary - Full-Time Employees

*Report ONLY Full-Time positions*

Position	2016			2017 Proposed Budget	Forecast			
	2015 Actual	Amended Budget	6/30/2016 Actual		2018	2019	2020	2021
<b>Staffing (Full-Time Employees)</b>								
Non-Bargaining								
City Clerk	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Chief Deputy City Clerk	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Deputy City Clerk	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Ordinance Violations Bureau Clerk	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
City Clerk Secretary	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
<b>Total Full-Time Employees</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>



Kareemah Fowler, City Clerk, City of South Bend

Common Council - 101-0301

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		
<b>EXPENDITURES BY PROGRAM</b>											
1 Council/Committee/General Meetings					211,466	200,786	207,085	213,785	227,117		
2 Budget Process Oversight					79,300	75,295	77,657	80,169	85,169		
3 Constituent Outreach					185,032	175,687	181,199	187,062	198,727		
4 Community Events					26,433	25,098	25,886	26,723	28,390		
5 Legislative Activities					26,433	25,098	25,886	26,723	28,390		
					528,664	501,964	517,712	534,463	567,792		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	143,750	160,395	210,872	97,079	171,281	174,707	178,201	181,765	185,400	(39,591)	-18.8%
Fringe Benefits	56,003	61,796	77,099	36,197	132,640	143,251	154,711	167,088	180,455	55,541	72.0%
<b>Total Personnel</b>	199,753	222,191	287,971	133,276	303,921	317,958	332,912	348,853	365,855	15,950	5.5%
<b>Supplies</b>	1,094	2,609	8,936	5,726	4,500	4,500	4,500	4,500	4,500	(4,436)	-49.6%
<b>Services &amp; Charges</b>											
Professional Services	186,016	193,846	182,619	72,749	154,619	125,000	125,000	125,000	125,000	(28,000)	-15.3%
Printing & Advertising	3,871	2,959	7,223	1,706	1,000	1,000	1,000	1,000	1,000	(6,223)	-86.2%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	85	645	11,500	638	3,000	1,000	1,000	1,000	11,500	(8,500)	-73.9%
Travel	707	1,644	6,000	1,230	5,000	1,000	1,000	1,000	6,000	(1,000)	-16.7%
Repairs & Maintenance	17,870	10,311	11,004	8,299	4,750	6,000	6,000	6,000	6,000	(6,254)	-56.8%
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	7,735	8,252	9,332	4,669	46,074	39,706	40,500	41,310	42,136	36,742	393.7%
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	528	1,095	6,450	1,298	5,800	5,800	5,800	5,800	5,800	(650)	-10.1%
<b>Total Services &amp; Charges</b>	216,812	218,752	234,128	90,589	220,243	179,506	180,300	181,110	197,436	(13,885)	-5.9%
<b>Capital</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	417,659	443,552	531,035	229,591	528,664	501,964	517,712	534,463	567,792	(2,371)	-0.4%

**Explain Significant Revenue and Expenditure Changes Below:**

Increase due mainly to the increase in allocations from the Innovation & Technology department in 2017. Allocations allow for each department to understand the cost of doing business from all angles. No other significant changes are anticipated for the 2017 budget.

# Common Council - 101-0301

Fund Summary - Description, Accomplishments, Goals, KPI's

**Fund Description & Purpose**

Make certain that City Council is always responsive to the needs of the residents and that the betterment of South Bend is always the highest priority.

**2016 Accomplishments & Outcomes**

- The Council, for the very first time, held its first joint meeting of all the Councils in St. Joseph County to propose a Food and Beverage Tax
- 162 bills and resolutions came before the Common Council
- Need to highlight the key legislative initiatives
- The Common Council successfully continued neighborhood tours - (3) three were held this year
- The Common Council continues Spanish translations of meetings notices and agendas
  
- The Common Council will have a total of 9 budget meetings and 2 special budget meetings out in the community for better citizen participation
- The Common Council had 91 Public hearing through committees
- The Common Council have revamped many of its processes for diversity inclusion, for example invocators of the Monday night Common Council proceedings.
  
- Increased social media presence using Facebook, newly created YouTube channel and all 2016 meetings of the Council recorded successfully. Have seen increased citizen engagement and enables members of the Council to get information/responses out to their constituents and residents- swift and multi-faceted approach has help garner more inclusive feedback from residents to the Councilmembers.

**2017 Department Goals & Objectives & Linkage to City Goals**

**Basics are Easy (BE)**

- Increase accessibilities of Common Council meetings, whether holding them off-site or at times more conducive to the citizens of South Bend
- Continue to Improve technology to allow for more accessibility of council meetings via You Tube or other video means
- Continue Spanish translations of Common Council information and meetings
- Improve the sharing of information between governmental entities as such joint Boards and Commission and other Elected County offices
- To see that each of the Council's Standing Committees and appointees on various City Boards and Commissions are educated and operate under proper implementation of a Red- Tape Committee of community volunteers to help with clean-up current City Code.

**Good Government (GG)**

- 5 new members on council, have the necessary tools to succeed, the budget includes funding for IACT, municipal education and other training for new members
- To carry out the mission of the South Bend Common Council, "To make certain that our city government is always responsive to the needs of our residents and that the betterment of South Bend is always our highest priority."
- To effectively carry out the duties and responsibilities set forth in Indiana Code 36-4-6 addressing the legislative powers of city government
- To be transparent and to comply with Indiana Open Door Law and Indiana Public Records Act
- Electronic filing of bills and ordinances and all documents to City Clerk and Common Council
- Implementation of regular off-site meetings of the Council and standardizing the Council Committee meeting schedule.

**Economic Development (ED)**

- To enable proactive and positive working relationships with the Department of Community Investment and other city offices, in developing enhance

**Key Performance Indicators (KPI's)**

Measure	City Goal	Type	2017	2014	2015	2016
			Long Term Goal	Actual	Estimated	Target
<ul style="list-style-type: none"> <li>- Conduct a City-wide online survey measuring the effectiveness of legislative services</li> <li>- Creation of temporary citizen Review Boards such as Elbel, was created and dissolved once it was successfully accomplished</li> </ul>						

Types: output, efficiency, effectiveness, quality, outcome, technology

**2017 Significant Changes/Challenges/Opportunities (with a focus on solutions)**

- 2017 Significant changes- Leadership Training and Retreat for Council members to effectively engage and communicate with each other
  
- Upgrade the training and interaction with all City residents appointed by the Common Council to sit on various Boards and Committees
  
- Refresh and keep a current calendar of all mandated reports from departments, commissions and committees, per City Code



# Common Council - 101-0301

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
<b>Staffing (Full-Time Employees)</b>								
Non-Bargaining								
Council Members	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0
<b>Total Full-Time Employees</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>



Left to Right, Back: Karen White, Gavin Ferlic, Tim Scott, Dr. David Varner. John Voorde, Jo M. Broden  
 Left to Right, Front: Adriana Rodriguez, Kathy Farrand, Regina Williams-Preston, Kareemah Fowler, Oliver Davis, Randy Kelly

WNIT Contract - 101-0302

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		
<b>EXPENDITURES BY PROGRAM</b>											
1 WNIT Public Television					43,000	43,000	43,000	43,000	43,000		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>											
	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	-	43,000	43,000	43,000	<b>43,000</b>	43,000	43,000	43,000	43,000	-	0.0%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	43,000	43,000	43,000	<b>43,000</b>	43,000	43,000	43,000	43,000	-	0.0%
<b>Capital</b>											
	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	-	43,000	43,000	43,000	43,000	43,000	43,000	43,000	43,000	-	0.0%
<b>Fund Description &amp; Purpose</b>											
The current WNIT contract expires February 1, 2017. The allocation of costs is \$43,000 to South Bend, \$13,000 to Mishawaka and \$29,000 to Saint Joseph County. WNIT provides coverage of the South Bend Common Council meetings and public television programming services to the community. This commitment will be extended for 3 years in 2017.											
<b>Fund Description &amp; Purpose</b>											
This fund is used to account for the WNIT contract.											

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		
<b>EXPENDITURES BY PROGRAM</b>											
1 Diversity & Inclusion Efforts					148,724	151,699	154,733	157,827	160,984		
2 Financial Reporting					235,400	240,108	244,910	249,808	254,805		
3 Budget Development					182,050	185,691	189,405	193,193	197,057		
4 Accounts Payable					159,822	163,018	166,278	169,604	172,996		
5 Payroll Processing					128,100	130,662	133,275	135,941	138,660		
6 Purchasing and Contract Review					87,261	89,007	90,787	92,602	94,454		
7 Cash Management					111,825	114,062	116,343	118,670	121,043		
8 Personnel Records Management					129,132	131,715	134,349	137,036	139,777		
9 Talent Management					114,240	116,525	118,855	121,232	123,657		
10 Other Programs					1,119,206	1,291,109	1,357,968	1,429,552	1,504,068		
					2,415,760	2,613,594	2,706,903	2,805,465	2,907,499		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	1,266,498	1,207,387	1,403,894	508,356	1,418,587	1,446,959	1,475,898	1,505,416	1,535,524	14,693	1.0%
Fringe Benefits	437,093	437,706	575,030	207,413	635,228	686,046	740,930	800,204	864,221	60,198	10.5%
<b>Total Personnel</b>	1,703,591	1,645,093	1,978,924	715,769	2,053,815	2,133,005	2,216,828	2,305,620	2,399,745	74,891	3.8%
<b>Supplies</b>	32,507	32,487	42,034	11,144	23,500	23,500	23,500	23,500	23,500	(18,534)	-44.1%
<b>Services &amp; Charges</b>											
Professional Services	121,070	51,207	87,390	41,368	44,600	66,000	69,000	72,000	75,000	(42,790)	-49.0%
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	19,159	5,415	9,960	9,960	9,960	9,960	9,960	(9,199)	-48.0%
Travel	16,553	7,848	13,550	4,227	12,600	12,600	12,600	12,600	12,600	(950)	-7.0%
Repairs & Maintenance	9,669	10,006	9,749	2,576	8,000	8,000	8,000	8,000	8,000	(1,749)	-17.9%
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%
<b>Debt Service:</b>											
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	2,364	250	586	347	211	76	-	(1,778)	-75.2%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	26,736	34,015	32,920	14,530	22,939	117,939	120,298	122,704	125,158	(9,981)	-30.3%
<b>Total Services &amp; Charges</b>	215,157	135,622	206,530	88,822	338,445	457,089	466,575	476,345	484,255	131,915	63.9%
<b>Capital</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	1,951,255	1,813,202	2,227,488	815,735	2,415,760	2,613,594	2,706,903	2,805,465	2,907,500	188,272	8.5%

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 - Description, Accomplishments, Goals, KPI's

**Fund Description & Purpose**

Provide financial management and administrative services to City operations including finance and accounting services, human resources, risk management, information technology, benefit administration, and purchasing management.

**2016 Accomplishments & Outcomes**

- Supported the Diversity Purchasing Ordinance to generate required reports, train the City Staff on the requirements of the Ordinance, and participate in Community Meetings.
- Prepared 2015 CAFR and received the GFOA CAFR Award
- Prepared 2015 PAFR and received the GFOA PAFR Award for the 1st time in City history
- Prepared 2016 Budget Book and received the GFOA for Budget Award
- Opened Near-Site Health and Wellness Center for all City employees who are on the City's Health insurance plan
- Administered the City Purchasing function to approve contracts and process purchase orders in a timely manner, assisting departments with Board approvals
- Working towards a City budget which is presented based on City priorities (for rollout with 2018 budget)
- 

**2017 Department Goals & Objectives & Linkage to City Goals**

**Basics are Easy (BE)**

- Continue to close the month by the 10th of the following month
- Continue to post financial reports to the City website by the 20th of the month
- Continue to support the City Departments in the purchasing process
- Support the Diversity Purchasing Ordinance

**Good Government (GG)**

- Continue to prepare a citizens-friendly Popular Annual Financial Report, Budget Book, and Comprehensive Annual Financial Report
- Continue to utilize the Open Data Portal to share information and promote transparency
- Maintain low usage of Special Purchase methods
- Manage effective usage of Near-Site Health and Wellness Clinic to drive down costs of health insurance

**People/Places (PP)**

- Proactively participate in community events and with the Small Business Association to develop registered M/WBE

**Key Performance Indicators (KPI's)**

Measure	City Goal	Type	2018			
			Long Term Goal	2015 Actual	2016 Estimated	2017 Target
- General Fund Reserves % of Expenditures	GG	Outcome	45%	49%	48%	45%
- S&P Bond Rating	GG	Outcome	AA+	AA	AA	AA+
- Near-Site Health and Wellness Clinic Usage	GG	Outcome		N/A		
- Supervisory Training Program	BE	Outcome		N/A		

Types: output, efficiency, effectiveness, quality, outcome, technology

# 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
<b>Staffing (Full-Time Employees)</b>								
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
<b>Total Non-Bargaining</b>	<b>22.0</b>	<b>23.0</b>	<b>21.0</b>	<b>22.0</b>	<b>22.0</b>	<b>22.0</b>	<b>22.0</b>	<b>22.0</b>
<b>Total Full-Time Employees</b>	<b>22.0</b>	<b>23.0</b>	<b>21.0</b>	<b>22.0</b>	<b>22.0</b>	<b>22.0</b>	<b>22.0</b>	<b>22.0</b>

**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.

Morris PAC - 101-0404

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		
<b>EXPENDITURES BY PROGRAM</b>											
1 Historic Facility Rental					49,860	50,857	51,874	52,912	53,970		
2 Box Office Ticketing Services					211,809	216,045	220,366	224,773	229,269		
3 Historic Facility Maintenance					344,899	351,797	358,833	366,010	373,330		
4 Event Operations Administrative Support					182,719	186,373	190,101	193,903	197,781		
5 Event Operations Technical Support					73,994	75,474	76,983	78,523	80,093		
6 Advertising and Promotions					195,554	199,465	203,454	207,523	211,674		
7 Day to day Accounting Services Support					63,792	65,068	66,369	67,697	69,051		
8 Event Operations Accounting Services Support					43,124	43,986	44,866	45,764	46,679		
9 Other Support Services					76,426	88,694	102,065	116,633	132,492		
					1,242,177	1,277,760	1,314,913	1,353,737	1,394,339		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	459,503	499,447	550,921	229,481	331,318	337,944	344,703	351,597	358,629	(219,603)	-39.9%
Fringe Benefits	194,522	227,925	272,691	116,764	178,981	193,300	208,764	225,465	243,502.12	(93,710)	-34.4%
<b>Total Personnel</b>	654,025	727,372	823,612	346,245	510,299	531,244	553,467	577,062	602,131	(313,313)	-38.0%
<b>Supplies</b>	18,106	21,331	22,698	6,319	3,600	3,672	3,745	3,820	3,897	(19,098)	-84.1%
<b>Services &amp; Charges</b>											
Professional Services	-	2,007	-	-	-	-	-	-	-	-	-
Printing & Advertising	32,472	38,991	37,713	20,509	177,166	180,710	184,324	188,010	191,770	139,453	369.8%
Utilities	83,484	100,029	99,000	54,578	100,000	102,000	104,040	106,121	108,243	1,000	1.0%
Education & Training	6,184	5,432	6,250	1,719	5,900	6,018	6,138	6,261	6,386	(350)	-5.6%
Travel	13,540	15,161	20,802	6,831	13,300	13,566	13,837	14,114	14,396	(7,502)	-36.1%
Repairs & Maintenance	66,167	46,230	63,721	25,521	228,687	233,260	237,926	242,684	247,538	164,966	258.9%
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	38,594	37,632	42,401	22,666	192,115	195,957	199,876	203,874	207,951	149,714	353.1%
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	9,730	10,921	13,700	4,737	11,110	11,332	11,559	11,790	12,026	(2,590)	-18.9%
<b>Total Services &amp; Charges</b>	250,171	256,403	283,587	136,561	728,278	742,843	757,700	772,854	788,311	444,691	156.8%
<b>Capital</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	<b>922,302</b>	<b>1,005,106</b>	<b>1,129,897</b>	<b>489,125</b>	<b>1,242,177</b>	<b>1,277,759</b>	<b>1,314,912</b>	<b>1,353,737</b>	<b>1,394,339</b>	<b>112,280</b>	<b>9.9%</b>

**Explain Significant Revenue and Expenditure Changes Below:**

The 2017 budget reflects the changes in personnel expenditures:  
 - dictated by the New Overtime Regulation issued by the Department of Labor (\$8,620)  
 - due to the transfer on one position to the City Admin and Finance and it is part of the new City Administration Fee Fixed Allocation #1 (\$60,825)  
 - inclusive of an 8% increase for Health Care (\$12,530) (lower than 2015 to 2016 by 12%)  
 The 2017 budget reflects changes in expenditures in Personnel, Supplies, Printing / Advertising, Building Maintenance due to re-allocation of the same in Services and Charges payable to the new Venue, Parks and Arts Department (\$399,586).  
 The 2017 budget reflects an increase in allocations in the amount of \$153,877.

## Morris PAC - 101-0404

Fund Summary - Description, Accomplishments, Goals, KPI's

**Fund Description & Purpose**

Operating expenses of the Morris Performing Arts Center, the Premier Performing Arts Center in this region of the county. Provides improved quality of life to the City citizens, serves as an economic catalyst in the City, and fosters historic preservation of landmark City venues.

**2016 Accomplishments & Outcomes**

- Ranked in Top 100 theatres in the United States by Pollstar Magazine for the 16th consecutive year.
- Awarded the 2016 "Prime Site Award" by Facilities Magazine for the 11th consecutive year which created positive publicity (both national and local) for the Morris.
- published Spring 2016 which created positive publicity for the Morris. The award is voted on by the publication's readership of booking agents, talent buyers, promoters, as well as facility managers - demonstrating recognition by both clients and industry peers.
- outstanding service to patrons, clients, promoters, tour managers, and visitors to the area. The award created positive regional publicity for the Morris.
- 90 events booked in 2016 - Morris compared with similar theaters:
  - 84 events booked in 2016- Warner Theater in Erie, PA (2,200 seats)
  - 52 events booked in 2015 - Star Plaza in Merrillville, IL (3,400 seats)
  - 51 events booked in 2015 - Rialto Theater in Joliet, IL (1,900 seats)

**2017 Department Goals & Objectives & Linkage to City Goals**

**Good Government (GG)**

- To build upon successes and book a wide variety of events including national tours of Broadway musicals, Pop concerts, Country concerts, R&B, Christian shows, Comedians, Children's shows, Ballet events and to also use the stage and lobby for Wedding Receptions/Social events.
- To be the Premier Performing Arts Center in this region and provide a safe and well-maintained historical facility.
- To be recognized as one of the best theater rental venues worldwide based on the number of gross tickets sold annually.

**People/Places (PP)**

- To strive to increase the positive economic impact the Morris Center currently has on Downtown South Bend
- It should be remembered that the Morris Complex has a yearly economic impact of over 10.5 million Dollars on the City of South Bend. Economic Impact has grown each time on Economic Impact
- Study was published: 2004: \$3.12 million
- 2012: \$6.8 million
- 2013: \$8.1 million
- Morris Center receives NO financial support from the Hotel/Motel Tax Board.

**Key Performance Indicators (KPI's)**

Measure	City Goal	Type	2018			
			Long Term Goal	2015 Actual	2016 Estimated	2017 Target
- Number of gross tickets issued annually	GG	Output	120,000	96,006	102,500	100,000
- Number of shows booked	PP	Output	95	67	90	90
- Revenue earned	GG	Output	\$1,011,000	779,189	950,000	965,000

Types: output, efficiency, effectiveness, quality, outcome, technology

**2017 Significant Changes/Challenges/Opportunities (with a focus on solutions)**

- Booking major national acts at the Morris is a challenge because the number of similar competing venues across the country exceeds the number of major acts on the road to play them. Booking deals are even more complicated, and venues across the country are being asked to assume some financial risk of the show as well as guarantee money to the artist and split of the profits. Venues are being asked to do a lot more and take more financial risk than in years past.
- Morris staff continue to be more proactive in soliciting events by attending national and regional conferences to meet with promoters and by phone and email contact with promoters, and tour managers. A 3-minute video was professionally produced which highlights the Morris Center. Morris staff are handing out fold-over business cards highlighting Morris event marketing support which is included in venue rental such as show messages on electronic marquee and lobby monitors, posters and signage designed and printed, website, fan club email blasts, social media/Facebook, Google+, and Twitter promo, event fliers designed and printed, and strip ads in various publications.
- The Morris Entertainment, Inc., board of directors is fundraising to install 4 new 3'x6' digital display boards to replace existing paper posters to better promote the multiple events available to patrons. Morris Entertainment, Inc., is underwriting the project 100%. It is expected that the Integration of the Venue Parks and Arts department will reduce expenditures in building maintenance and promotions.
- The Theater Network national organization membership continues to provide greater representation to agents and information to its members with the goal of increasing venue bookings. This membership has already aided in securing events AND strong leads on several future events.

# Morris PAC - 101-0404

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	
<b>Staffing (Full-Time Employees)</b>									
Non-Bargaining									
Administrative Assistant	1.0	-	-	-	-	-	-	-	-
Executive Assistant	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Custodian	1.0	1.0	1.0	-	-	-	-	-	-
Director of Financial Services	0.6	0.7	0.7	-	-	-	-	-	-
Director of Marketing and Promotions	0.6	0.7	0.7	-	-	-	-	-	-
Executive Director Morris PAC	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6
Manager I - Assistant Box Office	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Manager II - Assistant Box Office	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Manager - Assistant Facility Operations	0.2	0.4	0.4	-	-	-	-	-	-
Manager - Interactive Marketing	1.0	1.0	1.0	-	-	-	-	-	-
Manager - Facility Operations	0.6	0.6	0.6	-	-	-	-	-	-
Manager - Production	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Director of Box Office Services	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Director of Booking & Events	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
<b>Total Non-Bargaining</b>	<b>10.6</b>	<b>11.0</b>	<b>11.0</b>	<b>6.6</b>	<b>6.6</b>	<b>6.6</b>	<b>6.6</b>	<b>6.6</b>	<b>6.6</b>
<b>Total Full-Time Employees</b>	<b>10.6</b>	<b>11.0</b>	<b>11.0</b>	<b>6.6</b>	<b>6.6</b>	<b>6.6</b>	<b>6.6</b>	<b>6.6</b>	<b>6.6</b>

**Explain Significant Staffing Changes Below:**

- The Maintenance and Marketing - Promotions Positions from the Morris Complex (Custodian, Director of Marketing, Manager - Assistant Facility Operations, Manager - Interactive Marketing and Manager - Facility Operations) are transferred in the Maintenance and Marketing / Promotions departments within the new Venue, Parks and Arts department.
- The Director of Financial Services position from the Morris Complex is transferred to the Administration and Finance Department and the related expenditures are part of the City Admin Fixed Allocation #1.





Palais Royale - 101-0405

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		
<b>EXPENDITURES BY PROGRAM</b>											
1 Historic Facility Rental					9,463	9,652	9,845	10,042	10,243		
2 Historic Facility Maintenance and Repairs					247,868	252,825	257,882	263,040	268,300		
3 Event Operations Administrative Support					20,484	20,894	21,312	21,738	22,173		
4 Event Operations Technical Support					48,795	49,771	50,766	51,782	52,817		
5 Advertising and Promotions					99,170	101,153	103,176	105,240	107,345		
6 Day to day Accounting Services Support					20,884	21,302	21,728	22,162	22,606		
7 Event Operations Accounting Services Support					8,505	8,675	8,849	9,026	9,206		
8 Food, Beverage and Catering					22,560	23,011	23,471	23,941	24,420		
9 Retail Space					8,498	8,668	8,841	9,018	9,199		
10 Other Support Services and Capital Projects					19,990	48,261	37,369	51,875	41,812		
					506,217	544,212	543,240	567,863	568,120		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	162,316	165,894	167,529	82,446	81,279	82,905	84,563	86,254	87,979	(86,250)	-51.5%
Fringe Benefits	66,905	71,712	77,028	41,715	60,853	65,721	70,979	76,657	82,789	(16,175)	-21.0%
<b>Total Personnel</b>	<b>229,221</b>	<b>237,606</b>	<b>244,557</b>	<b>124,161</b>	<b>142,132</b>	<b>148,626</b>	<b>155,541</b>	<b>162,911</b>	<b>170,769</b>	<b>(102,425)</b>	<b>-41.9%</b>
<b>Supplies</b>	<b>8,026</b>	<b>14,688</b>	<b>28,855</b>	<b>10,249</b>	<b>1,600</b>	<b>1,632</b>	<b>1,665</b>	<b>1,698</b>	<b>1,732</b>	<b>(27,255)</b>	<b>-94.5%</b>
<b>Services &amp; Charges</b>											
Professional Services	-	892	-	-	-	-	-	-	-	-	-
Printing & Advertising	36,961	39,419	54,472	19,068	80,397	82,005	83,645	85,318	87,024	25,925	47.6%
Utilities	67,146	67,704	75,000	40,023	75,000	76,500	78,030	79,591	81,182	-	0.0%
Education & Training	805	240	1,000	349	651	664	677	691	705	(349)	-34.9%
Travel	1,718	616	1,952	1,200	-	-	-	-	-	(1,952)	-100.0%
Repairs & Maintenance	46,068	46,721	78,163	28,261	175,969	179,488	183,078	186,740	190,474	97,806	125.1%
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	10,176	11,009	11,939	5,970	29,269	14,073	14,355	14,642	14,935	17,330	145.2%
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	1,205	1,559	2,500	606	1,200	1,224	1,248	1,273	1,299	(1,300)	-52.0%
<b>Total Services &amp; Charges</b>	<b>164,079</b>	<b>168,160</b>	<b>225,026</b>	<b>95,477</b>	<b>362,485</b>	<b>353,954</b>	<b>361,033</b>	<b>368,254</b>	<b>375,619</b>	<b>137,459</b>	<b>61.1%</b>
<b>Capital</b>	<b>-</b>	<b>12,072</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,000</b>	<b>25,000</b>	<b>35,000</b>	<b>20,000</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures by Type</b>	<b>401,326</b>	<b>432,526</b>	<b>498,438</b>	<b>229,887</b>	<b>506,217</b>	<b>544,212</b>	<b>543,239</b>	<b>567,863</b>	<b>568,120</b>	<b>7,779</b>	<b>1.6%</b>

**Explain Significant Revenue and Expenditure Changes Below:**

The 2017 budget reflects an increase in revenues of \$37,500 (Catering Commission) due to a projected increase in catering sales (total conservative projections from \$650,000 to \$800,000 of catering sales).

The 2017 budget reflects changes in personnel costs:

- dictated by the New Overtime Regulations issued by the Department of Labor (\$9,358)
- due to the transfer on one position to the City Admin and Finance and it is part of the new City Administration Fixed Allocation #1 (\$26,068).
- inclusive of an 8% increase for Health Care (\$14,335) (lower than 2015 to 2016 by 12%).

The 2017 budget reflects overall, changes in expenditures in Personnel, Supplies, Printing / Advertising, Building Maintenance due to re-allocation of the same in Services and Charges payable to the new Venues, Parks and Arts Department (\$252,988).

The 2017 budget reflects an increase in allocations in the amount of \$17,330.

## Palais Royale - 101-0405

Fund Summary - Description, Accomplishments, Goals, KPI's

**Fund Description & Purpose**

Operating expenses of the Palais Royale, Premier banquet/meeting facility in the region; provide exquisite food and beverage catering service, support the economy and growth of downtown South Bend. Palais Royale is distinguish by its history and ambiance and expects to serve a wide and far reaching customer base-social and business.

**2016 Accomplishments & Outcomes**

- The Palais Royale was voted “Best Meeting Site for Larger Groups” in Greater South Bend/Michiana by readers of Northwest Indiana Business Quarterly Magazine announced Spring 2016.
- The Palais Royale has received many unsolicited positive comments on the facility, food and especially the service.
- We are building upon success and booking a wide variety of events including wedding receptions, corporate events, trade shows, fundraising events, proms, reunions, holiday parties and more!
- We remain the Premier banquet/meeting facility in this region for all events demanding superior services, fine dining, and well-maintained historical atmosphere.
- We are striving to increase the positive economic impact the Palais Royale currently has on the downtown South Bend.

**2017 Department Goals & Objectives & Linkage to City Goals**

**Basics are Easy (BE)**

- To build upon successes and book a wide variety of events.
- Today, after being returned to its 1920s grandeur, the Palais Royale is now the preferred venue in the area for wedding receptions, corporate events, trade shows, fund-raising events,. Proms, reunions, holiday parties and more!

**Good Government (GG)**

- To remain the premier banquet/meeting facility in the region for all events demanding superior service, fine dining, and well-maintained historical atmosphere.

**People/Places (PP)**

- Economic Development (ED)
- To strive to increase the positive economic impact the Palais Royale currently has on the downtown South Bend.
- The Palais Royale has a yearly economic impact of over 2.4 million Dollars on the City of South Bend.

**Key Performance Indicators (KPI's)**

Measure	City Goal	Type	2018	2015	2016	2017
			Long Term Goal	Actual	Estimated	Target
- Palais Royale Revenue Earned	ED	Output	400,000	304,922	324,012	358,902
- Palais Royale Hotel Rooms Generated	ED	Output	1,700	1,440	1,600	1,700

Types: output, efficiency, effectiveness, quality, outcome, technology

**2017 Significant Changes/Challenges/Opportunities (with a focus on solutions)**

- The Renovated Morris Inn located at the University of Notre Dame is a competitor for Notre Dame Basilica wedding receptions and guests can book hotel room at that location
- Palais continue to collaborate with DoubleTree Hotel staff to negotiate special room rates to help entice new clients to hold events at the Palais Royale.
- Revenues has increased yearly towards being self sufficient. In February 2016, the newly contracted catering company took the reins - it is projected that catering sales will significantly increase (from \$650,000 to more than \$800,000), hence, revenues generated by the catering commissions are expected to increase. Hotel rooms generated is under reported as we are unable to get exact numbers from hotels, but the numbers we do capture are excellent. Once again, the Palais does not receive support from the Hotel/Motel Tax Board.

## Palais Royale - 101-0405

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	
<b>Staffing (Full-Time Employees)</b>									
Non-Bargaining									
Director of Financial Services	0.4	0.3	0.3	-	-	-	-	-	-
Director of Marketing and Promotions	0.4	0.3	0.3	-	-	-	-	-	-
Event Service Technician I	1.0	-	-	-	-	-	-	-	-
Executive Director Morris PAC	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4
Manager - Assistant Facility Operations	0.8	0.6	0.6	-	-	-	-	-	-
Manager - Facility Operations	0.4	0.4	0.4	-	-	-	-	-	-
Event Service Technician II	-	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
<b>Total Non-Bargaining</b>	<b>3.4</b>	<b>3.0</b>	<b>4.0</b>	<b>2.4</b>	<b>2.4</b>	<b>2.4</b>	<b>2.4</b>	<b>2.4</b>	<b>2.4</b>
<b>Total Full-Time Employees</b>	<b>3.4</b>	<b>3.0</b>	<b>4.0</b>	<b>2.4</b>	<b>2.4</b>	<b>2.4</b>	<b>2.4</b>	<b>2.4</b>	<b>2.4</b>

**Explain Significant Staffing Changes Below:**

- The Maintenance and Marketing - Promotions Positions for the Morris Complex (Director of Marketing, Manager - Assisting Facility Operations and Manager - Facility Operations) are transferred to the Maintenance and Marketing / Promotions departments within the new Venues, Parks and Arts department.
- The Director of Financial Services for the Morris Complex is transferred to the Administration Finance Department and the related expenditures are part of the City Admin Fixed Allocation #1.



## Legal Department - 101-0501

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		
<b>EXPENDITURES BY PROGRAM</b>											
1 Legal Counsel - City Departments					<b>435,832</b>	444,549	453,440	462,508	471,759		
2 Legal Counsel - Boards, Commissions, Committees					<b>87,801</b>	89,557	91,348	93,175	95,039		
3 Litigation and Administrative Hearings					<b>147,015</b>	149,955	152,954	156,013	159,134		
4 Accounts Receivable Collections Administration					<b>45,149</b>	46,052	46,973	47,912	48,871		
5 Access to Public Records Act Compliance (APRA)					<b>116,717</b>	119,051	121,432	123,861	126,338		
6 Liability Claims Resolution					<b>35,416</b>	36,124	36,847	37,584	38,335		
7 Ordinance Preparation and Review					<b>31,794</b>	32,430	33,078	33,740	34,415		
8 Administrative Support					<b>91,580</b>	93,412	95,280	97,185	99,129		
9 Other Legal Functions					<b>120,696</b>	136,858	155,901	176,686	199,358		
					<b>1,112,000</b>	1,147,988	1,187,254	1,228,666	1,272,378		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	667,490	675,920	731,278	318,149	<b>705,738</b>	719,853	734,250	748,935	763,914	(25,540)	-3.5%
Fringe Benefits	234,527	215,746	253,352	121,687	<b>262,630</b>	283,640	306,332	330,838	357,305	9,278	3.7%
<b>Total Personnel</b>	<b>902,017</b>	<b>891,666</b>	<b>984,630</b>	<b>439,836</b>	<b>968,368</b>	<b>1,003,493</b>	<b>1,040,581</b>	<b>1,079,773</b>	<b>1,121,219</b>	<b>(16,262)</b>	<b>-1.7%</b>
<b>Supplies</b>	<b>3,567</b>	<b>5,735</b>	<b>3,712</b>	<b>666</b>	<b>3,450</b>	<b>3,450</b>	<b>3,450</b>	<b>3,450</b>	<b>3,450</b>	<b>(262)</b>	<b>-7.1%</b>
<b>Services &amp; Charges</b>											
Professional Services	3,151	3,374	2,550	95	<b>2,550</b>	2,601	2,653	2,706	2,760	-	0.0%
Printing & Advertising	-	-	-	-	<b>-</b>	-	-	-	-	-	-
Utilities	-	-	-	-	<b>-</b>	-	-	-	-	-	-
Education & Training	2,980	8,475	4,000	169	<b>8,000</b>	8,000	8,000	8,000	8,000	4,000	100.0%
Travel	765	1,123	2,400	16	<b>3,450</b>	3,450	3,450	3,450	3,450	1,050	43.8%
Repairs & Maintenance	1,735	10	2,120	1,620	<b>2,120</b>	2,120	2,120	2,120	2,120	-	0.0%
Payment In Lieu of Taxes	-	-	-	-	<b>-</b>	-	-	-	-	-	-
Other Interfund Allocations	9,130	10,094	11,688	5,848	<b>104,190</b>	106,274	108,399	110,567	112,779	92,502	791.4%
<b>Debt Service:</b>											
Principal	1,031	1,172	1,163	614	<b>1,232</b>	-	-	-	-	69	5.9%
Interest & Fees	240	99	109	22	<b>40</b>	-	-	-	-	(69)	-63.3%
Grants & Subsidies	-	-	-	-	<b>-</b>	-	-	-	-	-	-
Transfers Out	-	-	-	-	<b>-</b>	-	-	-	-	-	-
Other Services & Charges	21,338	22,759	24,400	12,633	<b>18,600</b>	18,600	18,600	18,600	18,600	(5,800)	-23.8%
<b>Total Services &amp; Charges</b>	<b>40,370</b>	<b>47,106</b>	<b>48,430</b>	<b>21,017</b>	<b>140,182</b>	<b>141,045</b>	<b>143,222</b>	<b>145,443</b>	<b>147,709</b>	<b>91,752</b>	<b>189.5%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures by Type</b>	<b>945,954</b>	<b>944,507</b>	<b>1,036,772</b>	<b>461,519</b>	<b>1,112,000</b>	<b>1,147,988</b>	<b>1,187,254</b>	<b>1,228,666</b>	<b>1,272,378</b>	<b>75,228</b>	<b>7.3%</b>

**Explain Significant Revenue and Expenditure Changes Below:**

Increase from 2016 budget due mainly to an increase in the allocation for Computer Equipment from \$4,999 to \$99,535, which is a total increase of \$94,536. The Legal Department has submitted a Form 2 request for increases of salary caps and 2017 wages to compensate based on market rates in an effort to retain and recruit talent in keeping with the City's values of Excellence and Empowerment. These changes, combined with an agreement with the Department of Administration and Finance - Safety & Risk to cover 50% of the salary of the Assistant City Attorney handling Claims, has resulted in a decrease of \$25,540 in the Legal Department's budget. In addition, the Legal Department decreased its expenditures for legal research software by \$4,600 for 2017. This decrease was offset by an increase of \$4,000 in the Department's training and travel budget to accommodate a recognized need for Municipal Law offerings.

# Legal Department - 101-0501

Fund Summary - Description, Accomplishments, Goals, KPI's

**Fund Description & Purpose**

The Legal Department provides quality legal representation to the City of South Bend's Mayor, departments, commissions and agencies with a dedicated and professionally-skilled staff, efficiently and cost effectively, in furtherance of the City's strategic goals, and preserving the legal and ethical integrity of the City.

**2016 Accomplishments & Outcomes**

- Successful negotiation of Local Agreement with Pokagon Band, resulting in guaranteed \$2 million City revenue and estimated \$5 million community donation impact
- Successful negotiation of Smart Streets right of way acquisitions, resulting in timely groundbreaking and project kickoff; ADA compliance with the project
- Hundreds of hours spent developing a new SBPD duty manual, expected to roll out by the end of 2016 with the goal of reaching top industry standards in officer training tracking and community relations
- Counseled and represented DCI with economic development projects that attracted \$31 million of private investment to the City in the first half of 2016
- 972 APRA Requests processed through July 2016, with an average 48 hour turnaround time, maximizing transparency and maintaining consistency in the policy and procedure. From January 1, 2012 to August 12, 2016, the City has fulfilled 9,010 APRA requests.
- \$256,000 in Collections through the end of July 2016
- Proactive approach to claims resolution through timely, professional communication with residents and implementation of cost-effective litigation strategies has decreased expenditures significantly since 2013
- Assisted in development of Executive Order No. 01-2016 to promote and foster equal opportunity, diversity, and inclusion within the workforce, workplace, and community

**2017 Department Goals & Objectives & Linkage to City Goals**

**Basics are Easy (BE)**

- Work with IT/Innovation to develop greater access to public documents via online platform, resulting in increased transparency and a potential decrease in the need for formalized APRA requests
- Provide at least one in-person training to every City Department, Board, and Commission on Ethics Code, APRA, and Open Door Law

**Good Government (GG)**

- Revise Fire Department Duty Manual
- Complete volunteer handbook and call-out policies for Animal Control
- Guide and develop policies that enhance the City's promotion of an inclusive workforce, workplace, and community
- Develop standard operating procedures for taxi cab licensing

**People/Places (PP)**

- Fully implement proposed changes to Diversity and Inclusion program
- Renegotiate the Combined Sewer Overflow/LTCP consent decree to extend the period for compliance, decrease the cost of compliance, and
- increase the City's green space through long-term green solutions to sewer and wastewater

**Key Performance Indicators (KPI's)**

Measure	City Goal	Type	2018	2015	2016	2017
			Long Term Goal	Actual	Estimated	Target
- Administrative Staff Trainings - 1 hour per week - developing legal assistant skills	All	effectiveness	X	X	X	X

Types: output, efficiency, effectiveness, quality, outcome, technology

**2017 Significant Changes/Challenges/Opportunities (with a focus on solutions)**

- Public Access to Information: Documents disclosable under APRA would ideally be accessible online to the public.

## Legal Department - 101-0501

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	
<b>Staffing (Full-Time Employees)</b>									
Non-Bargaining									
Corporation Counsel	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Assistant City Attorney	6.0	6.0	6.0	5.5	5.5	5.5	5.5	5.5	5.5
Administrative Assistant I	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Executive Assistant	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
<b><u>Part Time with Benefits</u></b>									
City Attorney	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
<b>Total Full-Time Employees</b>	<b>11.0</b>	<b>11.0</b>	<b>11.0</b>	<b>10.5</b>	<b>10.5</b>	<b>10.5</b>	<b>10.5</b>	<b>10.5</b>	<b>10.5</b>

**Explain Significant Staffing Changes Below:**

50% of the Assistant City Attorney assigned to work on claims litigation will be paid from the Liability Insurance Fund 226 beginning in 2017. This is based on the work performed.

## Engineering - 101-0602

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		
<b>EXPENDITURES BY PROGRAM</b>											
1 Board of Public Works, Board of Public Safety and Front Office Support					150,893	155,420	160,082	164,885	169,831		
2 Construction Inspection					116,388	119,880	123,476	127,180	130,996		
3 Permitting					91,790	94,544	97,380	100,301	103,310		
4 Transportation Asset Management					85,782	88,355	91,006	93,736	96,548		
5 Engineering & Design					64,877	66,823	68,828	70,893	73,020		
6 Project Management					59,837	61,632	63,481	65,386	67,347		
7 Curb & Sidewalk Improvements					39,413	40,595	41,813	43,068	44,360		
8 ADA Compliance & Coordination					37,478	38,602	39,760	40,953	42,182		
9 Road Improvements					36,791	37,895	39,032	40,203	41,409		
10 Other Engineering Programs					686,258	701,856	714,150	727,479	742,138		
					<b>1,369,507</b>	<b>1,405,602</b>	<b>1,439,009</b>	<b>1,474,084</b>	<b>1,511,141</b>		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	427,222	501,594	560,368	227,000	<b>606,350</b>	618,477	630,847	643,463	656,333	45,982	8.2%
Fringe Benefits	141,725	173,760	215,871	78,593	<b>235,026</b>	253,828	274,134	296,065	319,750	19,155	8.9%
<b>Total Personnel</b>	<b>568,947</b>	<b>675,354</b>	<b>776,239</b>	<b>305,593</b>	<b>841,376</b>	<b>872,305</b>	<b>904,981</b>	<b>939,529</b>	<b>976,083</b>	<b>65,137</b>	<b>8.4%</b>
<b>Supplies</b>	17,731	25,596	66,447	45,422	<b>31,800</b>	32,436	33,085	33,746	34,421	(34,647)	-52.1%
<b>Services &amp; Charges</b>											
Professional Services	98,941	83,475	222,105	57,486	<b>150,000</b>	150,000	150,000	150,000	150,000	(72,105)	-32.5%
Printing & Advertising	2,379	3,318	3,616	2,493	<b>7,000</b>	5,000	5,000	5,000	5,000	3,384	93.6%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	1,886	10,446	18,000	10,714	<b>21,000</b>	20,000	20,000	20,000	20,000	3,000	16.7%
Travel	5,948	14,960	14,500	6,652	<b>14,900</b>	15,000	15,000	15,000	15,000	400	2.8%
Repairs & Maintenance	10,533	49,389	30,235	27,698	<b>11,500</b>	12,000	12,000	12,000	12,000	(18,735)	-62.0%
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	277,501	55,039	61,792	30,896	<b>254,508</b>	259,598	264,790	270,086	275,488	192,716	311.9%
<b>Debt Service:</b>											
Principal	6,689	10,748	22,837	8,856	<b>26,330</b>	28,481	23,903	18,954	13,801	3,493	15.3%
Interest & Fees	1,012	1,035	1,551	556	<b>1,778</b>	1,782	1,251	769	348	227	14.6%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	5,182	7,285	7,815	3,686	<b>9,315</b>	9,000	9,000	9,000	9,000	1,500	19.2%
<b>Total Services &amp; Charges</b>	<b>410,071</b>	<b>235,695</b>	<b>382,451</b>	<b>149,037</b>	<b>496,331</b>	<b>500,861</b>	<b>500,944</b>	<b>500,809</b>	<b>500,637</b>	<b>113,880</b>	<b>29.8%</b>
<b>Capital</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	<b>996,749</b>	<b>936,645</b>	<b>1,225,137</b>	<b>500,052</b>	<b>1,369,507</b>	<b>1,405,602</b>	<b>1,439,010</b>	<b>1,474,084</b>	<b>1,511,141</b>	<b>144,370</b>	<b>11.8%</b>

**Explain Significant Revenue and Expenditure Changes Below:**

The Engineering Department receives some revenues in the form of Charges for Services as permits are sold and construction plans and specifications are reviewed. There is a budget of \$100,000 for 2017 for these items that could increase as activity grows. Further, the fund will receive a \$72,000 reimbursement from the River West TIF Fund to pay for a dedicated engineer for TIF-funded projects.



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Rendering of Smart Streets. Two Way Traffic Conversion in 2016.



## Engineering - 101-0602

Fund Summary - Description, Accomplishments, Goals, KPI's

**Fund Description & Purpose**

The Engineering Department, part of the General Fund, is responsible for design and implementation of most of the City's infrastructure construction projects. With a full-time staff of 16 people, the Department oversees the activities of most services, including Traffic & Lighting, Water Works, Wastewater, and Solid Waste.

**2016 Accomplishments & Outcomes**

- Creation and hiring of the new Director of Development Engineering position to assist with Economic Development and Redevelopment engineering issues for the City beginning in 2017
- Hiring of a Full-Time Permits Manager and Permits Inspector
- Implementation of procedures for the Utility Verification process and System Development Charge
- Major In-House Design project completed: Chet Waggoner Court
- Successful Implementation of the new permit and review process
- Conversion of Main Street and Michigan St/St Joseph St to Two-Way

**2017 Department Goals & Objectives & Linkage to City Goals**

**Basics are Easy (BE)**

- Coordinate and assist other departments with engineering and project management services.
- Coordinate and assist other departments to ensure that basic and emergency services are met: water, sewer, electricity, traffic safety, flood reduction, etc.

**Good Government (GG)**

- Address traffic service and drainage requests in a timely and productive manner.
- Continue implementation and evaluation of ADA compliance plan, and appropriate conformance to Title VI.
- Improve the traffic calming request process.
- Continue Asset Inventory and Management.
- Implementation of a grading schedule for Project Management, Consultants, and Contractors to track and target quality assurance.

**People/Places (PP)**

- Improve business accessibility and attractiveness through the development of Complete Streets Design Guidelines.

**Key Performance Indicators (KPI's)**

Measure	City		2018			
			Long Term	2015	2016	2017
	Goal	Type	Goal	Actual	Estimated	Target
- Number of 311/Council Requests (Open/Closed) %	CG	Effectiveness	80%	NA	5%	60%
- Project Management Grades	CG	Quality	B+	NA	B+	B+

Types: output, efficiency, effectiveness, quality, outcome, technology

**2017 Significant Changes/Challenges/Opportunities (with a focus on solutions)**

- Developers and builders are oftentimes not clear on the overall process for permits and utility connections, so this would be an opportunity for the city to create materials such as checklists and a Developer's Handbook that would clarify the process for all parties involved.
- The City Standards and Specifications are antiquated, so this would be an opportunity for the city to roll out a new release that matches many of current initiatives, most notably Complete Streets.
- Turnover is not uncommon, but the loss of staff means retraining and the loss of institutional knowledge; so there is a need for Engineering to develop policies and procedures to standardize operational responsibilities.



# Engineering - 101-0602

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	
<b>Staffing (Full-Time Employees)</b>									
Non-Bargaining									
Director of Public Works	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Deputy Dir of Public Works	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
City Engineer	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Assistant City Engineer	2.0	2.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Engineer I (allocated)	2.0	1.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Engineer I (TIF funded)	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Public Construction Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
GIS Manager	1.0	1.0	1.0	-	-	-	-	-	-
Project Manager	1.0	1.0	-	-	-	-	-	-	-
Executive Assistant/Dir of Spec Proj	1.0	1.0	-	1.0	1.0	1.0	1.0	1.0	1.0
Project Inspector II	-	5.0	4.0	-	-	-	-	-	-
Secretary V	1.0	1.0	1.0	-	-	-	-	-	-
Permits Manager	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Project Inspector I	1.0	-	1.0	-	-	-	-	-	-
Project Inspector	2.0	-	-	3.0	3.0	3.0	3.0	3.0	3.0
Director of Communications-Pub Wks	1.0	-	-	-	-	-	-	-	-
Admin Assistant I	-	-	-	1.0	1.0	1.0	1.0	1.0	1.0
Admin Assistant II	-	-	-	1.0	1.0	1.0	1.0	1.0	1.0
Redevelopment Engineer	-	-	-	1.0	1.0	1.0	1.0	1.0	1.0
<b>Total Non-Bargaining</b>	<b>16.0</b>	<b>18.0</b>	<b>18.0</b>	<b>18.0</b>	<b>18.0</b>	<b>18.0</b>	<b>18.0</b>	<b>18.0</b>	<b>18.0</b>
<b>Total Full-Time Employees</b>	<b>16.0</b>	<b>18.0</b>	<b>18.0</b>	<b>18.0</b>	<b>18.0</b>	<b>18.0</b>	<b>18.0</b>	<b>18.0</b>	<b>18.0</b>

**Explain Significant Staffing Changes Below:**

One Redevelopment Engineer for 2017 reimbursed by billings to tax increment financing funds.

Police Department - 101-0801

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		
<b>EXPENDITURES BY PROGRAM</b>											
1 Patrol Response & Operations					9,584,244	9,775,929	9,971,447	10,170,876	10,374,294		
2 Basic Patrol					4,547,802	4,638,758	4,731,533	4,826,164	4,922,687		
3 Criminal Investigations					5,757,652	5,872,805	5,990,261	6,110,066	6,232,268		
4 Court Testimony					1,029,429	1,050,018	1,071,018	1,092,438	1,114,287		
5 Strategic Focus Unit					1,014,112	1,034,394	1,055,082	1,076,184	1,097,707		
6 K-9 Unit					836,227	852,952	870,011	887,411	905,159		
7 School Resource Officer					774,403	789,891	805,689	821,803	838,239		
8 Domestic Violence Investigator					767,789	783,145	798,808	814,784	831,080		
9 Police Department Training & Recruitment					720,946	735,365	750,072	765,074	780,375		
10 Other Police Programs					3,672,682	2,695,981	2,966,954	3,263,911	3,589,019		
					<b>28,705,286</b>	<b>28,229,237</b>	<b>29,010,875</b>	<b>29,828,711</b>	<b>30,685,114</b>		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	14,784,693	16,460,635	16,763,718	7,182,570	<b>16,730,206</b>	17,060,204	17,396,802	17,740,131	18,090,328	(33,512)	-0.2%
Fringe Benefits	5,049,442	5,945,217	6,810,250	3,090,197	<b>6,940,937</b>	7,316,123	7,717,816	8,148,068	8,609,092	130,687	1.9%
<b>Total Personnel</b>	<b>19,834,135</b>	<b>22,405,852</b>	<b>23,573,968</b>	<b>10,272,767</b>	<b>23,671,143</b>	<b>24,376,327</b>	<b>25,114,618</b>	<b>25,888,200</b>	<b>26,699,420</b>	<b>97,175</b>	<b>0.4%</b>
<b>Supplies</b>	<b>607,080</b>	<b>394,460</b>	<b>346,456</b>	<b>160,430</b>	<b>273,227</b>	<b>273,227</b>	<b>273,227</b>	<b>273,227</b>	<b>273,227</b>	<b>(73,229)</b>	<b>-21.1%</b>
<b>Services &amp; Charges</b>											
Professional Services	575,791	552,334	368,500	114,439	<b>348,500</b>	483,500	483,500	483,500	483,500	(20,000)	-5.4%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	184,347	188,744	190,250	86,125	<b>190,250</b>	193,815	197,451	201,160	204,944	-	0.0%
Education & Training	-	-	-	(935)	-	-	-	-	-	-	-
Travel	77	(30)	200	(7)	<b>200</b>	-	-	-	-	-	0.0%
Repairs & Maintenance	531,435	577,981	792,391	234,805	<b>646,166</b>	647,466	648,831	650,264	651,769	(146,225)	-18.5%
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	1,561,688	465,705	789,626	438,747	<b>3,238,157</b>	1,917,260	1,955,605	1,994,717	2,034,611	2,448,531	310.1%
<b>Debt Service:</b>											
Principal	3,866	5,225	6,000	2,633	<b>6,000</b>	6,000	6,000	6,000	6,000	-	0.0%
Interest & Fees	1,012	1,085	2,000	429	<b>2,000</b>	2,000	2,000	2,000	2,000	-	0.0%
Grants & Subsidies	17,391	21,139	40,000	2,962	<b>40,000</b>	40,000	40,000	40,000	40,000	-	0.0%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	304,459	493,776	290,083	118,903	<b>289,643</b>	289,643	289,643	289,643	289,643	(440)	-0.2%
<b>Total Services &amp; Charges</b>	<b>3,180,066</b>	<b>2,305,959</b>	<b>2,479,050</b>	<b>998,101</b>	<b>4,760,916</b>	<b>3,579,684</b>	<b>3,623,030</b>	<b>3,667,284</b>	<b>3,712,467</b>	<b>2,281,866</b>	<b>92.0%</b>
<b>Capital</b>	<b>65,158</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures by Type</b>	<b>23,686,439</b>	<b>25,106,271</b>	<b>26,399,474</b>	<b>11,431,298</b>	<b>28,705,286</b>	<b>28,229,237</b>	<b>29,010,875</b>	<b>29,828,711</b>	<b>30,685,114</b>	<b>2,305,812</b>	<b>8.7%</b>

**Explain Significant Revenue and Expenditure Changes Below:**

Salary and Wages increased compared to 2016 due to a planned 2.5% salary increase for Sworn Officers. Fringe Benefits increased over 2016 as the 8% increase in health insurance costs were largely offset by a decrease in the Sworn Officer pension expense. Other Interfund Allocations increased due to an increase in the reserve requirement for liability insurance and IT expense.

# Police Department - 101-0801

## Fund Summary - Description, Accomplishments, Goals, KPI's

### Fund Description & Purpose

Police Department operating costs are accounted for in this department. Other Police Department personnel costs are paid for in the Public Safety LOIT fund.

### 2016 Accomplishments & Outcomes

- Group Violence Intervention (GVI) Initiative-restructure implementation under one umbrella/operation.
- Chronic Problem Properties: 1,196 properties (combination of PD, Code, and FD-ordinance amendment), 50 in warning phase, 8 designated chronic properties.
- Continued: Neighborhood, HUD, Downtown, East Race, and corridor directed patrols.
- Beyond special events: presidential candidate visits, VP visit, other rallies/marches/protests.
- Police Athletic League (PAL), over 450 participants this year.
- Community Outreach: Cops, Coffee & Conversation, Roving Roll-Calls, Walking Patrols, Popsicle Patrol, Slurpee give-a-ways, Neighborhood meetings, Cinco de Mayo, Three Kings celebration, Mexican Independence Day.
- MANDATORY review of Use of Force, vehicle pursuits, and squad car crashes.
- New supervisor training/orientation (STO), meritocracy, procedural justice/fair-impairial policing/implicit bias training.
- 19 of 39 (2015) vehicles deployed as of 9/2/16.
- 33 ARMADILLO deployments as of 9/2/16.

### 2017 Department Goals & Objectives & Linkage to City Goals

#### Basics are Easy (BE)

- Upgrade mobile data initiatives (AVL/GPS/Tablets/Smart Gear).
- Fleet replacement/vehicle shelf-life by one year.

#### Good Government (GG)

- Public/Private camera initiative.
- Shooting/Aggravated Assault Reduction (via GVI).

#### People/Places (PP)

- Recruiting/Retention/COC and CDP.
- Rank alignment/realignment.
- Camera expansion/monitor city streets (city and park-cam).

### 2017 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Recruiting/Retention/COC and CPD.
- Upgrade mobile data initiatives (AVL/GPS/Tablets/Smart Gear).
- Shooting/Aggravated Assault Reduction (via GVI).
- Rank alignment/realignment.



## Police Department - 101-0801

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
<b>Staffing (Full-Time Employees)</b>								
Non-Bargaining								
Administrative Assistant II	1.0	-	1.0	1.0	1.0	1.0	1.0	1.0
Executive Assistant and Director Special	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Record Specialists	8.0	9.0	7.0	8.0	8.0	8.0	8.0	8.0
Public Access Coordinator	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Crime Analyst	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Crime Lab Firearms Examiner	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Crime Laboratory Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Director of Civilian Services	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Data Entry Specialist	3.0	3.0	2.0	3.0	3.0	3.0	3.0	3.0
Alarm Specialist	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Digital (Forensic) Lab Tech	2.0	2.0	3.0	3.0	3.0	3.0	3.0	3.0
Digital Comm. & Media Trainor	-	-	-	1.0	1.0	1.0	1.0	1.0
Director of Financial Services	1.0	1.0	1.0	-	-	-	-	-
Director of Civilian Services	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Evidence Technician	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Financial Specialist III	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Financial Specialist IV	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Lab Tech	1.0	1.0	-	-	-	-	-	-
Police Crime Intelligence Analyst	-	-	-	1.0	1.0	1.0	1.0	1.0
Preventative Maintenance Coordinator	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Manager of Property & Evidence	1.0	1.0	2.0	2.0	2.0	2.0	2.0	2.0
Public Service Officer	8.0	8.0	6.0	8.0	8.0	8.0	8.0	8.0
Administrative Assistant I	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Secretary V	2.0	2.0	1.0	1.0	1.0	1.0	1.0	1.0
System Specialist I	1.0	-	-	-	-	-	-	-
System Specialist IV	2.0	2.0	2.0	-	-	-	-	-
System Specialist II	-	1.0	1.0	-	-	-	-	-
<b>Total Non-Bargaining</b>	<b>42.0</b>	<b>43.0</b>	<b>39.0</b>	<b>41.0</b>	<b>41.0</b>	<b>41.0</b>	<b>41.0</b>	<b>41.0</b>
Bargaining								
Chief	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
D/Chief	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Captain	10.0	10.0	5.0	7.0	7.0	7.0	7.0	7.0
Lieutenant	28.0	28.0	16.0	15.0	15.0	15.0	15.0	15.0
Supervisory Sergeant	58.0	58.0	35.0	29.0	29.0	29.0	29.0	29.0
Non-Supervisory Sergeant/Investigator	-	-	-	5.0	5.0	5.0	5.0	5.0
Patrolman First Class	106.0	111.0	113.0	119.0	119.0	119.0	119.0	119.0
Patrolman Second Class	8.0	8.0	18.0	17.0	17.0	17.0	17.0	17.0
Patrolman Third Class	3.0	3.0	15.0	-	-	-	-	-
Recruits	-	-	4.0	6.0	6.0	6.0	6.0	6.0
Maintenance (Teamsters)	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
<b>Total Bargaining</b>	<b>220.0</b>	<b>225.0</b>	<b>213.0</b>	<b>205.0</b>	<b>205.0</b>	<b>205.0</b>	<b>205.0</b>	<b>205.0</b>
<b>Total Full-Time Employees</b>	<b>262.0</b>	<b>268.0</b>	<b>252.0</b>	<b>246.0</b>	<b>246.0</b>	<b>246.0</b>	<b>246.0</b>	<b>246.0</b>

**Explain Significant Staffing Changes Below:**

Due to the increase in the Public Safety LOIT funding in 2017, more officers are able to be funded through Fund 249 Public Safety LOIT.

## Fire Department - 101-0901

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		
<b>EXPENDITURES BY PROGRAM</b>											
1 In-House Training					3,150,369	3,213,376	3,277,644	3,343,197	3,410,061		
2 Fire Suppression - Structures					2,396,970	2,444,909	2,493,808	2,543,684	2,594,557		
3 Fire Department Administration					1,588,622	1,620,394	1,652,802	1,685,858	1,719,576		
4 Wellness and Fitness Initiatives					1,349,943	1,376,942	1,404,481	1,432,570	1,461,222		
5 False Alarm Response					1,288,925	1,314,704	1,340,998	1,367,818	1,395,174		
6 Community Risk Relations					814,981	831,281	847,906	864,864	882,162		
7 Fire and EMS Records Management					764,290	779,576	795,167	811,071	827,292		
8 Vehicle Fires					576,137	587,660	599,413	611,401	623,629		
9 Fire Marshal Inspections					349,918	356,916	364,055	371,336	378,762		
10 Other Fire Programs					8,579,708	9,226,992	9,587,102	9,939,951	10,349,815		
					20,859,863	21,752,750	22,363,375	22,971,750	23,642,250		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	14,658,039	11,755,241	11,164,653	5,310,815	12,394,279	12,830,000	13,100,000	13,350,000	13,625,000	1,229,626	11.0%
Fringe Benefits	4,936,513	4,383,854	5,156,185	2,390,915	5,204,209	5,535,000	5,815,000	6,140,000	6,475,000	48,024	0.9%
<b>Total Personnel</b>	19,594,552	16,139,095	16,320,838	7,701,730	17,598,488	18,365,000	18,915,000	19,490,000	20,100,000	1,277,650	7.8%
<b>Supplies</b>	341,073	204,231	562,643	137,377	446,410	480,000	490,000	490,000	500,000	(116,233)	-20.7%
<b>Services &amp; Charges</b>											
Professional Services	119,875	155,034	92,850	56,632	220,500	250,000	250,000	250,000	250,000	127,650	137.5%
Printing & Advertising	1,043	290	350	-	3,000	3,000	3,000	3,000	3,000	2,650	757.1%
Utilities	202,066	213,859	214,500	96,754	210,500	225,500	235,500	235,500	240,000	(4,000)	-1.9%
Education & Training	83,547	58,314	81,917	48,163	71,000	75,000	75,000	75,000	80,000	(10,917)	-13.3%
Travel	23,684	26,756	23,000	16,319	20,500	20,000	22,000	22,000	23,000	(2,500)	-10.9%
Repairs & Maintenance	724,260	667,974	682,360	458,254	666,716	680,000	685,000	685,000	690,000	(15,644)	-2.3%
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	413,029	158,236	395,031	208,007	1,599,249	1,631,250	1,663,875	1,697,250	1,731,250	1,204,218	304.8%
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	78,069	19,133	37,500	9,216	23,500	23,000	24,000	24,000	25,000	(14,000)	-37.3%
<b>Total Services &amp; Charges</b>	1,645,573	1,299,596	1,527,508	893,345	2,814,965	2,907,750	2,958,375	2,991,750	3,042,250	1,287,457	84.3%
<b>Capital</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	21,581,198	17,642,922	18,410,989	8,732,452	20,859,863	21,752,750	22,363,375	22,971,750	23,642,250	2,448,874	13.3%

**Explain Significant Revenue and Expenditure Changes Below:**

Salaries increased by 6 positions. Supplies increased to restore funding previously covered in 288 Capital Fund.. Moved Physicals from fringe benefits account to professional fees. Increase in allocations due to full allocations of IT costs in 2017. This allows for departments to see the full cost of doing business.

## Fire Department - 101-0901

### Fund Summary - Description, Accomplishments, Goals, KPI's

#### Fund Description & Purpose

The South Bend Fire Department exists to provide our community with the highest quality emergency services protecting life and property through education, response, and dynamic outreach.

#### 2016 Accomplishments & Outcomes

- Peer Fitness Trainer - Wellness and Fitness Initiative
- Recruitment Committee with goal of improved diversity
- Completed Recruit Academy

#### 2017 Department Goals & Objectives & Linkage to City Goals

##### Basics are Easy (BE)

- Improve Internal Communication and documentation
- Establish and Nurture a Culture of Pride, accountability and ownership

##### Good Government (GG)

- Increase Community Outreach
- Create a Constructive and desirable EMS culture and system
- Establish a training program that is current, consistent and proactive
- Establish more inclusive department with diverse recruit pools

##### People/Places (PP)

- Continue path to Accreditation

#### 2017 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Continue working towards consolidated Public Safety Answering Point
  
- Explore and implement sustainable staffing models for Emergency Services Delivery
  
- Pursue Capital Plan and Station Relocations to optimize coverage areas
  
- Continue Accreditation Process

# Fire Department - 101-0901

Fund Summary - Full-Time Employees

<i>Report ONLY Full-Time positions</i>									
Position	2016			2017	Forecast				
	2015 Actual	2016 Amended Budget	6/30/2016 Actual	2017 Proposed Budget	2018	2019	2020	2021	
<b>Staffing (Full-Time Employees)</b>									
Non-Bargaining									
Administrative Assistant	1.0	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	1.0	1.0	1.0	1.0	1.0	1.0
Preventative Maintenance Coordinator	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Total Non-Bargaining	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Bargaining									
Chief	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Chief	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Battalion Chief	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Captain	49.0	56.0	54.0	56.0	58.0	58.0	58.0	58.0	58.0
Inspector	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Arson Investigator	3.0	3.0	3.0	3.0	4.0	4.0	4.0	4.0	4.0
Instructor	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Pump Engineer	48.0	48.0	45.0	48.0	48.0	48.0	48.0	48.0	48.0
Firefighter 1st Class	49.0	24.0	28.0	29.0	35.0	35.0	35.0	35.0	35.0
Firefighter 2nd Class	18.0	19.0	17.0	12.0	12.0	12.0	12.0	12.0	12.0
Firefighter 3rd Class	8.0	5.0	2.0	4.0	4.0	4.0	4.0	4.0	4.0
Civilian Fire Recruits	5.0	-	-	6.0	-	-	-	-	-
Total Bargaining	197.0	172.0	166.0	175.0	178.0	178.0	178.0	178.0	178.0
<b>Total Full-Time Employees</b>	<b>200.0</b>	<b>175.0</b>	<b>169.0</b>	<b>178.0</b>	<b>181.0</b>	<b>181.0</b>	<b>181.0</b>	<b>181.0</b>	<b>181.0</b>

**Explain Significant Staffing Changes Below:**  
 Adding 6 additional Firefighters for total of 6 recruits. Adding these positions in 2017 will help offset overtime and will allow for the Fire Department to add to the diversity efforts of the Department and the City as a whole.



## 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		
<b>EXPENDITURES BY PROGRAM</b>											
1 Equal Employment Opportunity Commission Investigations					<b>99,559</b>	102,546	105,622	108,791	112,055		
2 Human Rights Commission General Administration					<b>60,570</b>	62,387	64,259	66,186	68,172		
3 EEOC and HUD Settlements, Negotiations, Conciliations					<b>52,156</b>	53,721	55,332	56,992	58,702		
4 Housing and Urban Development Housing Violations Investigations					<b>28,780</b>	29,643	30,533	31,449	32,392		
5 Fair Housing Workshops and Luncheons					<b>18,102</b>	18,645	19,204	19,781	20,374		
6 Outreach and Training - Equal Employment Opportunity Commission					<b>17,584</b>	18,112	18,655	19,215	19,791		
7 Community Services Block Grant Administration					<b>14,880</b>	15,326	15,786	16,260	16,748		
8 Equal Employment Opportunity Commission Enforcement					<b>13,909</b>	14,326	14,756	15,199	15,655		
9 Human Rights Commissioner Relations					<b>13,242</b>	13,639	14,048	14,470	14,904		
10 Other Human Rights Programs					<b>107,023</b>	111,795	117,055	122,847	129,223		
					<b>425,805</b>	440,140	455,250	471,189	488,015		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	198,824	215,714	213,967	94,759	<b>192,424</b>	196,272	200,198	204,202	208,286	(21,543)	-10.1%
Fringe Benefits	68,513	77,100	84,676	39,862	<b>101,612</b>	109,741	118,520	128,002	138,242	16,936	20.0%
<b>Total Personnel</b>	<b>267,337</b>	<b>292,814</b>	<b>298,643</b>	<b>134,621</b>	<b>294,036</b>	306,013	318,718	332,204	346,528	(4,607)	-1.5%
<b>Supplies</b>	1,353	954	1,546	382	<b>1,037</b>	1,037	1,037	1,037	1,037	(509)	-32.9%
<b>Services &amp; Charges</b>											
Professional Services	-	1,561	-	-	<b>800</b>	800	800	800	800	800	-
Printing & Advertising	502	509	600	393	<b>600</b>	600	600	600	600	-	0.0%
Utilities	-	-	-	-	<b>-</b>	-	-	-	-	-	-
Education & Training	-	-	250	-	<b>2,500</b>	2,500	2,500	2,500	2,500	2,250	900.0%
Travel	-	-	-	-	<b>-</b>	-	-	-	-	-	-
Repairs & Maintenance	10,727	9,896	10,942	4,388	<b>8,942</b>	8,942	8,942	8,942	8,942	(2,000)	-18.3%
Payment In Lieu of Taxes	-	-	-	-	<b>-</b>	-	-	-	-	-	-
Other Interfund Allocations	4,752	5,150	6,295	3,144	<b>64,940</b>	66,239	67,564	68,915	70,293	58,645	931.6%
<b>Debt Service:</b>											
Principal	-	-	-	-	<b>-</b>	-	-	-	-	-	-
Interest & Fees	-	-	-	-	<b>-</b>	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	<b>-</b>	-	-	-	-	-	-
Transfers Out	-	-	-	-	<b>-</b>	-	-	-	-	-	-
Other Services & Charges	49,472	50,452	52,950	20,007	<b>52,950</b>	54,009	55,089	56,191	57,315	-	0.0%
<b>Total Services &amp; Charges</b>	<b>65,453</b>	<b>67,568</b>	<b>71,037</b>	<b>27,932</b>	<b>130,732</b>	133,090	135,495	137,948	140,450	59,695	84.0%
<b>Capital</b>	-	10,407	-	-	<b>-</b>	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	<b>334,143</b>	<b>371,743</b>	<b>371,226</b>	<b>162,935</b>	<b>425,805</b>	<b>440,140</b>	<b>455,250</b>	<b>471,189</b>	<b>488,015</b>	<b>54,579</b>	<b>14.7%</b>

**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 - Description, Accomplishments, Goals, KPI's

**Fund Description & Purpose**

The purpose of the Human Rights Commission is to provide all of the city's citizens equal opportunity for education, employment, access to public conveniences and accommodations and acquisition through purchase or rental of real property including, but not limited to, housing and to eliminate segregation or separation base on race, religion, color, sex, disability, national origin, ancestry, sexual orientation or gender identity and familial status in housing, since such segregation is an impediment to equal opportunity. To provide trainings in the commission's jurisdiction to all.

**2016 Accomplishments & Outcomes**

- Was successful in obtaining additional \$15,000 for an existing education and outreach grant from the U.S. Department of Housing and Urban Development.
- Set up informational booths at the Martin Luther King day celebration, the Police Department's Night out, the Cinco De Mayo celebration and career days at Bethel College.
- Hosted the Fair Housing Awards Scholarship Luncheon and Training in April 2016. We awarded \$4,500 in scholarships.
- The Commission held a joint training with The Equal Employment Commission concerning LGBTQ in employment.
- Co-sponsored the Universal Declaration of Human Rights celebration with Jobs For Justice, Indiana University at South Bend and many other organizations dedicated to human right for all citizens.
- Performed two successful trainings for the Commissioners of our agency. Hosted one retreat in July of 2016.

**2017 Department Goals & Objectives & Linkage to City Goals**

**Basics are Easy (BE)**

- To continue to strive for case investigation completed before 180 day goal. To complete Public Accommodation cases within 30 days.
- To continue to work with Charging Parties and Respondents to find an equitable solution to their differences (Win-Win).
- Work with Commissioners and St. Joseph County officials to further the Commission's county-wide process
- Continue to try to improve the Commission's website. Make it easier to fill out preliminary paperwork prior to coming into the office. Get some questions answered prior to the intake process.
- Train the new Housing Manager and the Assistant concerning their new job duties; evaluate same.
- Maintain the contractual relationships with the Equal Employment Opportunity Commission and U.S. Department of Housing.

**Good Government (GG)**

- Make a concerted effort to resolve issues in the community prior to the formal charge process.
- Make the intake process more streamline. Allow the potential charging party an opportunity to complete the process in one visit always.
- Investigate all cases in a timely manner housing 100 days, employment cases 180 days and education and public accommodation cases in 60 or 30 days, respectively.

**People/Places (PP)**

- Make an effort to continue training the Commission Staff and Commissioners
- Do as many public trainings as possible where ever requested. Keep the Commission in the publics view.
- Stay involved with local, state and federal human rights organizations to stay abreast of law changes and major court decisions.
- Work toward making the Human Rights employees salaries comparable to any human rights agency in Indiana.

**Key Performance Indicators (KPI's)**

Measure	City Goal	Type	2018			
			Long Term Goal	2015 Actual	2016 Estimated	2017 Target
- Number of inquiries handled	1,000	GG	2,500	5,003	3,325	3,000
- Number of trainings performed	6	GG	6	10	8	10
- Number of cases investigated	100	GG	100	98	94	100
- Number of no causes	60	GG	60	80	52	54
- Number of open cases	60	GG	50	58	56	50
- Number of cases over 180 days	14	GG	10	10	14	10
- Number of probable causes	8	GG	8	8	8	6

Types: output, efficiency, effectiveness, quality, outcome, technology

**2017 Significant Changes/Challenges/Opportunities (with a focus on solutions)**

- Maintaining contract numbers with EEOC and HUD when the number of charges filed is decreasing. The size of the Human Rights is decreasing due to the number of cases that the Commission has on hand to investigate.
- Training staff in new positions.
- Working with the Diversity and Inclusion Officer. Implementing change within the organization.

# 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	
<b>Staffing (Full-Time Employees)</b>									
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
<b>Total Non-Bargaining</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>
<b>Total Full-Time Employees</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>
<b>Explain Significant Staffing Changes Below:</b>									
Due to a lighter caseload, 1 less investigator is required for 2017. Changing 2 part time receptionists to 1 full time administrative assistants due to change in duties required for this position.									

## 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			
<b>REVENUES</b>												
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	1,405,850	1,405,850	-	-	-	-	-	-	(1,405,850)	-100.0%
Other Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	24,483	49,919	70,000	43,569	60,000	65,000	66,000	67,000	68,000	(10,000)	-14.3%	
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>24,483</b>	<b>49,919</b>	<b>1,475,850</b>	<b>1,449,419</b>	<b>60,000</b>	<b>65,000</b>	<b>66,000</b>	<b>67,000</b>	<b>68,000</b>	<b>(1,415,850)</b>	<b>-95.9%</b>	
<b>EXPENDITURES BY TYPE</b>												
<b>Personnel</b>												
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>												
-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>												
Professional Services	-	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>												
Principal	-	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital</b>												
-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Surplus / (Deficit)</b>	<b>24,483</b>	<b>49,919</b>	<b>1,475,850</b>	<b>1,449,419</b>	<b>60,000</b>	<b>65,000</b>	<b>66,000</b>	<b>67,000</b>	<b>68,000</b>			
Beginning Cash Balance	8,617,705	8,647,178	8,703,422	8,703,422	10,179,272	10,239,272	10,304,272	10,370,272	10,437,272			
Cash Adjustments	29,473	56,244	-	(2,289)	-	-	-	-	-			
<b>Ending Cash Balance</b>	<b>8,647,178</b>	<b>8,703,422</b>	<b>10,179,272</b>	<b>10,150,551</b>	<b>10,239,272</b>	<b>10,304,272</b>	<b>10,370,272</b>	<b>10,437,272</b>	<b>10,505,272</b>			
Cash Reserves Target	8,389,742	8,063,538	8,805,172	-	11,188,400	10,883,738	11,101,413	11,323,441	11,549,910			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 = \$372,946,657 as of 10-24-16
- 2017 Adopted Budget Expenditures = \$362,791,281 as of 10-24-16

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

**Fund Description & Purpose**

Fund is used to accumulate cash reserves for unforeseen purposes. The fund receives from time to time certain "catch up" distributions of COIT and EDIT monies from the State that are required to be deposited into this fund. The fund is used for mid-year or year-end advances to other funds that have cash shortages and the advances must be paid back within six months.

**2016 Accomplishments & Outcomes**

- Continue to accumulate fund reserves for future emergency or unforeseen circumstances.
- Continue to accumulate fund reserves for short-term advances to other city funds.
- Investment fund reserves in the investment program at 1st Source Bank to realize interest earnings.
- Emphasize Rainy Day Fund reserves during bond credit rating discussions to emphasize the fiscal health of the City. Fund reserves are an important factor in determining a credit rating.

Parks Department - 201

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		
<b>REVENUES</b>											
Property Taxes	7,365,388	7,487,554	7,800,000	4,312,626	7,878,000	7,956,780	8,036,348	8,116,711	8,197,878	78,000	1.0%
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	653,704	666,224	655,000	323,330	670,000	676,700	683,467	690,302	697,205	15,000	2.3%
Grants/Intergovernmental	-	-	-	-	47,500	90,000	105,000	120,000	130,000	47,500	-
Charges for Services	1,904,418	1,764,469	1,971,040	788,605	3,348,847	3,516,289	3,586,615	3,658,347	3,731,514	1,377,807	69.9%
Interfund Allocations	729,389	884,835	926,265	463,134	1,415,007	1,429,157	1,443,449	1,457,883	1,472,462	488,742	52.8%
Fines & Forfeitures	675	(25)	500	-	-	-	-	-	-	(500)	-100.0%
Donations	-	-	-	-	47,500	90,000	105,000	120,000	130,000	47,500	-
Other Income	170,396	228,882	185,225	90,814	168,931	170,620	172,327	174,050	175,790	(16,294)	-8.8%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>10,823,970</b>	<b>11,031,939</b>	<b>11,538,030</b>	<b>5,978,509</b>	<b>13,575,785</b>	<b>13,929,547</b>	<b>14,132,205</b>	<b>14,337,293</b>	<b>14,534,850</b>	<b>2,037,755</b>	<b>17.7%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Parks Administration	-	-	-	-	1,232,011	1,238,171	1,244,362	1,250,584	1,256,837	-	-
2 Potawatomi Zoo Funding	-	-	-	-	869,925	874,275	878,646	883,039	887,454	-	-
3 Maintenance Administration	-	-	-	-	844,191	848,412	852,654	856,917	861,202	-	-
4 Golf Course Maintenance	-	-	-	-	533,452	536,119	538,800	541,494	544,201	-	-
5 Park Maintenance	-	-	-	-	288,081	289,521	290,969	292,424	293,886	-	-
6 Custodial Maintenance	-	-	-	-	258,792	260,086	261,386	262,693	264,007	-	-
7 Mowing Parks & Islands	-	-	-	-	196,603	197,586	198,574	199,567	200,565	-	-
8 Swimming Pool Maintenance	-	-	-	-	69,103	69,449	69,796	70,145	70,495	-	-
9 Leaf and Snow Removal	-	-	-	-	425,932	428,062	430,202	432,353	434,515	-	-
10 Other Park Programs, Interfund Allocations and Capital Projects	-	-	-	-	8,865,021	8,800,345	9,145,164	9,506,710	9,861,054	-	-
					<b>13,583,111</b>	<b>13,542,026</b>	<b>13,910,553</b>	<b>14,295,925</b>	<b>14,674,216</b>		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	5,109,057	5,058,898	5,108,886	2,170,278	5,724,791	5,610,295	5,722,501	5,836,951	5,953,690	615,905	12.1%
Fringe Benefits	1,696,066	1,816,886	2,097,124	953,674	2,469,872	2,551,607	2,755,735	2,976,194	3,214,290	372,748	17.8%
<b>Total Personnel</b>	<b>6,805,123</b>	<b>6,875,784</b>	<b>7,206,010</b>	<b>3,123,952</b>	<b>8,194,663</b>	<b>8,161,902</b>	<b>8,478,237</b>	<b>8,813,145</b>	<b>9,167,980</b>	<b>988,653</b>	<b>13.7%</b>
<b>Supplies</b>	<b>1,203,587</b>	<b>982,761</b>	<b>1,139,254</b>	<b>515,646</b>	<b>1,316,177</b>	<b>1,329,339</b>	<b>1,342,632</b>	<b>1,356,058</b>	<b>1,369,619</b>	<b>176,923</b>	<b>15.5%</b>
<b>Services &amp; Charges</b>											
Professional Services	959,103	782,692	736,523	400,058	645,969	645,969	645,969	645,969	645,969	(90,554)	-12.3%
Printing & Advertising	31,324	19,229	43,643	11,353	117,781	118,959	120,148	121,350	122,563	74,138	169.9%
Utilities	548,930	543,728	531,050	270,318	513,617	518,753	523,941	529,180	534,472	(17,433)	-3.3%
Education & Training	6,946	5,449	14,790	928	6,574	6,640	6,706	6,773	6,841	(8,216)	-55.6%
Travel	23,636	27,649	28,595	11,221	26,811	27,079	27,350	27,623	27,900	(1,784)	-6.2%
Repairs & Maintenance	263,320	249,321	268,747	136,985	702,296	688,250	695,133	702,084	709,105	433,549	161.3%
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	642,678	363,599	513,960	261,457	1,253,714	1,278,788	1,304,364	1,330,451	1,357,060	739,754	143.9%
<b>Debt Service:</b>											
Principal	302,753	292,172	185,760	166,342	256,925	236,936	240,391	241,243	214,218	71,165	38.3%
Interest & Fees	12,254	7,686	5,062	3,693	22,766	27,398	19,579	11,814	4,083	17,704	349.7%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	96,819	-	200,262	-	93,000	93,000	93,000	93,000	93,000	(107,262)	-53.6%
Other Services & Charges	598,074	463,069	439,803	235,382	432,818	409,013	413,103	417,234	421,407	(6,985)	-1.6%
<b>Total Services &amp; Charges</b>	<b>3,485,837</b>	<b>2,754,594</b>	<b>2,968,195</b>	<b>1,497,737</b>	<b>4,072,271</b>	<b>4,050,785</b>	<b>4,089,684</b>	<b>4,126,722</b>	<b>4,136,617</b>	<b>1,104,076</b>	<b>37.2%</b>
<b>Capital</b>	<b>87,867</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(50,000)</b>	<b>-100.0%</b>
<b>Total Expenditures by Type</b>	<b>11,582,414</b>	<b>10,613,139</b>	<b>11,363,459</b>	<b>5,137,332</b>	<b>13,583,111</b>	<b>13,542,026</b>	<b>13,910,553</b>	<b>14,295,926</b>	<b>14,674,216</b>	<b>2,219,652</b>	<b>19.5%</b>
<b>Net Surplus / (Deficit)</b>	<b>(758,444)</b>	<b>418,800</b>	<b>174,571</b>	<b>841,177</b>	<b>(7,326)</b>	<b>387,520</b>	<b>221,652</b>	<b>41,367</b>	<b>(139,367)</b>		
Beginning Cash Balance	4,255,160	3,500,634	3,924,992	3,924,992	4,099,563	4,092,237	4,479,757	4,701,410	4,742,777		
Cash Adjustments	(754,526)	424,358	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>3,500,634</b>	<b>3,924,992</b>	<b>4,099,563</b>	<b>4,766,169</b>	<b>4,092,237</b>	<b>4,479,757</b>	<b>4,701,410</b>	<b>4,742,777</b>	<b>4,603,410</b>		
Cash Reserves Target	2,895,604	2,653,285	2,840,865	1,284,333	3,395,778	3,385,507	3,477,638	3,573,981	3,668,554		25.00%

**Explain Significant Revenue and Expenditure Changes Below:**

REVENUE: 2017 increased 18.4%, from \$11,492,799 in 2016 to \$13,610,777 for a total increase of \$2,117,978. There are four components contributing to the increase in revenue: 1) General Property Tax, Auto Excise Tax, and PILOT Transfers for a total of \$616,735 (5.3% increase); 2) The introduction of a Professional Service Agreement (PSA) with COSB for \$130,000 (1.1% increase) for the implementation of a City wide Tree Maintenance Program; and 3) The first phase of the Venue, Parks, and Arts (VPA) consolidation of the Facilities & Grounds and the Marketing & Special Events Divisions utilizing Service Management Agreements (SMA) for an addition of \$1,273,234 (11.1% increase), and 4) Additional revenue increases from user fees, grants, and sponsors of \$97,979 (.9% increase). EXPENDITURES: 2017 increased by \$2,212,326 or 19.5%. Of this increase, 63.5% or \$1,403,234 are pass through dollars associated with the PSA and SMA's mentioned above in the revenue section. An increase in "Other Interfund Allocations" attributed to \$739,754 and with an additional \$194,170 to reflect an increase in minimum wage to \$10.10, 8% health care increase costs, and increases to comply with the Department of Labor's new overtime law. Additional costs realized for Teamsters contract \$67,899 (\$18,391 wage increase, \$23,133 Perf contribution, \$17,425 Job Readiness Pay, and \$8,950 Longevity Pay). With \$192,731 decreases in capital (\$50K), professional services(\$90K), and various other line item accounts (\$52K). The additional revenue realized will assist to offset a portion of the allocations and other mandated increases.  
 Note: The Cash Reserves Target for the Parks Dept Fund is equal to 25% of annual expenditures.

# Parks Department - 201

Fund Summary - Description, Accomplishments, Goals, KPI's

**Fund Description & Purpose**

Fund 201 is the general operating fund for Parks and Recreation. It is funded through property tax and user fees. It consists of eight divisions, Administration, Maintenance, Golf, Recreation, Conservatory, Potawatomi Zoo, Graffiti Abatement, and Marketing & Special Events.

**2016 Accomplishments & Outcomes**

- A \$5.5 million bond was approved in 2015 for improvements for park facilities to be completed throughout 2016 & 2017.
- 2016 appointment of new Executive Director
- Renaming of Belleville Park to St. Clair Park and renaming of Belleville Softball Complex to Byers Softball Complex
- River parks and trails system plan awarded and began in 2016
- Four Winds Field reported record attendance
- Passport to Play received the "Outstanding Event Award from the Indiana Parks & Recreation Association
- Development of the Ecological Advisory Committee to the Board of Park Commissioners
- Complete golf assessment of golf course operations by JJ Keegan

**2017 Department Goals & Objectives & Linkage to City Goals**

**Basics are Easy (BE)**

- Continued development of Park Web Site applications to improve customer service
- Improved response time for cited mowing on designated properties
- Graffiti cleanup with 24 hours of notification
- Continue investing in local youth mentoring programs
- Maintain safe and clean parks and facilities
- Sustainable recreational programs
- Accessibility to park facilities and programs

**Good Government (GG)**

- Continue active involvement with Healthy Communities Surveillance and Management Project
- Continue to improve and expand City Wellness Program
- More emphasis to detail in daily park maintenance program
- Continue employee development programs
- Develop stronger partnerships with Park Foundation, outside agencies, and volunteer organizations
- Maintain CAPRA Accreditation
- Invest in Park facilities

**People/Places (PP)**

- Provide experiences in Recreation, Arts, and Culture
- Promote health and wellness
- Strengthen our community image and sense of place

**Key Performance Indicators (KPI's)**

Measure	City Goal	Type	2018			
			Long Term Goal	2015 Actual	2016 Estimated	2017 Target
- Attendance at Fee Based Programs-	GG	Output	800,000	687,289	725,000	775,000
- Fee Base Revenue-	GG	Output	2,383,508	1,993,326	2,111,534	2,295,483
- Volunteers Hours/ Value-	GG	Outcome	20,000/\$430K	13,223/\$287K	15,000/\$327K	16,000/\$347K
- Customer Service Rating (1 to 5)	GG	Quality	5	4.78	4.8	4.8
- Non Subsidized Taxed Dollars - Goal 29%	GG	Output	16.8	18.1%	18.9%	16.5

Types: output, efficiency, effectiveness, quality, outcome, technology

**2017 Significant Changes/Challenges/Opportunities (with a focus on solutions)**

- In 2017 city residents will notice a significant transitional change from the previously known South Bend Parks & Recreation Department to the new South Bend Venues, Parks, & Arts (aka SBVPA). This change will result in the culmination of the "quality of life" areas, such as Parks & Recreation, Palais Royale, Morris Performing Arts, Century Center, and Parking Services. Combining these areas under one umbrella and leadership of one team working together will provide the residents of our community a better experience.

- Many of the challenges which are present in bringing these teams together are, budgeting for operations, creating a new identity through marketing or branding & transitioning to the new brand, and aligning employees to best serve the operations. This budget aligns the facilities and grounds, marketing and special events and includes the addition of several new employees to facilitate these changes. In the meantime, the current marketing team will be working toward the design of a new brand signifying a fun and enjoyable experience in South Bend.

- This is an opportunity to strategically create centralized alignment offering a single reporting structure and support system for all "Quality of Place" organizations and activities. While at the same time developing specialized units designed to serve the city more corporately and efficiently.

Parks Department - 201

Fund Summary - Full-Time Employees

Position	Report ONLY Full-Time positions			2017 Proposed Budget	Forecast			
	2016		6/30/2016 Actual		2018	2019	2020	2021
	2015 Actual	Amended Budget						
<b>Staffing (Full-Time Employees)</b>								
Non-Bargaining								
Park Superintendent/Executive Director	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Director of Financial Services (Park Admin)	1.0	1.0	1.0	-	-	-	-	-
Financial Specialist IV	-	-	-	1.0	1.0	1.0	1.0	1.0
Financial Specialist III	1.0	1.0	1.0	-	-	-	-	-
Financial Specialist II	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Departmental System Specialist	1.0	1.0	1.0	-	-	-	-	-
Office Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Foreman V	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Park Maintenance Superintendent	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Assistant I	1.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Operations Manager - Forester	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Park Grounds Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Superintendent IV	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Facilities Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Superintendent III	1.0	1.0	1.0	-	-	-	-	-
Foreman V	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Director- Golf Operations	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Club Pro Municipal Golf Course	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Golf Course/Rink Manager	1.0	1.0	1.0	-	-	-	-	-
Superintendent V	1.0	1.0	1.0	2.0	2.0	2.0	2.0	2.0
Deputy Director	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Director- Recreation	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Assistant Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Fitness/Wellness Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Athletic Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Program Coordinator	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0
Center Supervisor	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Rum Village Park Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Naturalist	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Youth Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Program Supervisor	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Program Supervisor	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Director of Marketing & Promotions	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Project Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Foreman V	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Park Police II	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Horticulturists (replaces Supt. III)	-	-	-	1.0	1.0	1.0	1.0	1.0
HVAC Tech (New)	-	-	-	1.0	1.0	1.0	1.0	1.0
Foreman IV (New - Tree Maintenance Prog)	-	-	1.0	1.0	1.0	1.0	1.0	1.0
Custodian (MPAC)	-	-	-	1.0	1.0	1.0	1.0	1.0
MGR - Asst. Fac. Operations (MPAC)	-	-	-	1.0	1.0	1.0	1.0	1.0
Facilities Operations (MPAC)	-	-	-	1.0	1.0	1.0	1.0	1.0
Dir. of Marketing & Promotions (MPAC)	-	-	-	1.0	1.0	1.0	1.0	1.0
MGR - Interactive Marketing (MPAC)	-	-	-	1.0	1.0	1.0	1.0	1.0
Development Director (New)	-	-	-	1.0	1.0	1.0	1.0	1.0
Graphics Designer (New)	-	-	-	1.0	1.0	1.0	1.0	1.0
Program Coordinator (New)	-	-	-	1.0	1.0	1.0	1.0	1.0
Events Manager (New)	-	-	-	1.0	1.0	1.0	1.0	1.0
Total Non-Bargaining	50.0	51.0	52.0	60.0	60.0	60.0	60.0	60.0
Bargaining								
Plumber IV	2.0	2.0	1.0	1.0	1.0	1.0	1.0	1.0
Electrician	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Construction Maint./Carpenter II	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Construction Maint./Carpenter III	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Construction Maint./Mason	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Painter IV	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Head Custodian	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Bldg. Maintenance- Custodian & Laborer	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Group Leader	5.0	5.0	6.0	6.0	6.0	6.0	6.0	6.0
Building & Structure Maint	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Building & Structure Maint II	1.0	1.0	2.0	2.0	2.0	2.0	2.0	2.0
Arborist II	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Arborist I	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Arborist/Weed Control	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Equipment Operator II	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Operator I	1.0	1.0	-	-	-	-	-	-
Heavy Equipment Operator II	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Job Leader	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Athletic Field Maintenance	2.0	2.0	1.0	1.0	1.0	1.0	1.0	1.0
Mechanic IV	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Assist. Greens Supt - Change to Supt V	1.0	1.0	1.0	-	-	-	-	-
Zoo Staff - Bldg Structure Maint.	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Total Bargaining	39.0	39.0	38.0	37.0	37.0	37.0	37.0	37.0
<b>Total Full-Time Employees</b>	<b>89.0</b>	<b>90.0</b>	<b>90.0</b>	<b>97.0</b>	<b>97.0</b>	<b>97.0</b>	<b>97.0</b>	<b>97.0</b>

**Explain Significant Staffing Changes Below:**

2016 Mid Year added an Administrative Assistant I (Eva Ennis) - Requesting to add Horticulturists in place of Supt III (employee retiring) Adding a new Foreman IV billed through the New PSA for the COSB Tree Maintenance. Program - Bringing on 5 positions from MPAC as we merge 3 into Facilities & Grounds, and 2 into Marketing & Events. New HVAC position is anticipated to recover costs from traditionally outsourced contracts and services. Development Director is a position that was previously eliminated, but is sought again to work with foundations as well as directly with donors and grants. The Graphic Designer, Program Coordinator and Events Manager positions are to be funded from previous contracts and services.

### Motor Vehicle Highway - 202

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	5,320,036	5,814,812	5,650,000	2,775,291	5,650,000	5,650,000	5,650,000	5,650,000	5,650,000	-	0.0%
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	291,480	294,496	341,433	166,611	255,365	257,919	260,498	263,103	265,734	(86,068)	-25.2%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	164,256	83,642	61,827	35,264	63,771	64,409	65,053	65,703	66,360	1,944	3.1%
Transfers In	3,216,582	3,703,000	3,703,000	2,026,500	3,964,974	3,703,000	3,703,000	5,000,000	5,000,000	261,974	7.1%
<b>Total Revenue</b>	<b>8,992,354</b>	<b>9,895,950</b>	<b>9,756,260</b>	<b>5,003,666</b>	<b>9,934,110</b>	<b>9,675,327</b>	<b>9,678,551</b>	<b>10,978,806</b>	<b>10,982,094</b>	<b>177,850</b>	<b>1.8%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Street Maintenance					<b>2,891,366</b>	2,978,107	3,067,450	3,159,474	3,254,258		
2 Snow Plowing					<b>1,966,920</b>	2,025,928	2,086,705	2,149,307	2,213,786		
3 Alley Maintenance					<b>589,980</b>	607,679	625,910	644,687	664,028		
4 Traffic Signal Maintenance					<b>971,615</b>	1,000,763	1,030,786	1,061,710	1,093,561		
5 Street Painting					<b>288,418</b>	297,071	305,983	315,162	324,617		
6 Special Event Support					<b>183,812</b>	189,326	195,006	200,856	206,882		
7 Sign Maintenance					<b>230,803</b>	237,727	244,859	252,205	259,771		
8 Unit 211 - 24-hour Emergency Response					<b>203,435</b>	209,538	215,824	222,299	228,968		
9 Street Light Repair					<b>247,278</b>	254,696	262,337	270,207	278,314		
10 Other Street Department Programs and Capital Projects					<b>3,170,507</b>	3,346,248	3,437,984	3,587,445	3,574,359		
					<b>10,744,134</b>	11,147,084	11,472,845	11,863,352	12,098,542		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	2,738,878	2,633,984	3,037,812	1,232,004	<b>3,099,779</b>	3,137,889	3,176,580	3,220,693	3,265,494	61,967	2.0%
Fringe Benefits	1,017,466	1,031,664	1,373,246	544,168	<b>1,485,923</b>	1,582,139	1,687,355	1,801,503	1,926,414	112,677	8.2%
<b>Total Personnel</b>	<b>3,756,344</b>	<b>3,665,648</b>	<b>4,411,058</b>	<b>1,776,172</b>	<b>4,585,702</b>	<b>4,720,028</b>	<b>4,863,935</b>	<b>5,022,196</b>	<b>5,191,908</b>	<b>174,644</b>	<b>4.0%</b>
<b>Supplies</b>	<b>2,413,249</b>	<b>2,086,254</b>	<b>2,628,660</b>	<b>869,563</b>	<b>2,211,548</b>	<b>2,267,029</b>	<b>2,312,370</b>	<b>2,358,617</b>	<b>2,405,789</b>	<b>(417,112)</b>	<b>-15.9%</b>
<b>Services &amp; Charges</b>											
Professional Services	587,908	567,799	1,030,721	175,902	<b>831,717</b>	848,351	865,318	882,625	900,277	(199,004)	-19.3%
Printing & Advertising	513	465	1,700	439	<b>525</b>	536	547	558	569	(1,175)	-69.1%
Utilities	44,428	43,644	48,452	26,406	<b>49,460</b>	51,934	52,973	54,032	55,113	1,008	2.1%
Education & Training	2,789	4,839	8,250	3,250	<b>4,500</b>	4,590	4,682	4,775	4,871	(3,750)	-45.5%
Travel	2,094	1,957	3,820	1,513	<b>3,093</b>	3,155	3,218	3,282	3,348	(727)	-19.0%
Repairs & Maintenance	1,118,837	1,173,901	1,212,596	565,537	<b>1,316,950</b>	1,377,923	1,405,481	1,433,591	1,462,263	104,354	8.6%
Payment In Lieu of Taxes	-	-	-	-	<b>-</b>	-	-	-	-	-	-
Other Interfund Allocations	416,001	575,742	765,451	381,738	<b>853,049</b>	878,641	896,214	914,138	932,421	87,598	11.4%
<b>Debt Service:</b>											
Principal	283,044	359,119	636,603	241,137	<b>733,595</b>	856,313	920,996	1,033,304	986,761	96,992	15.2%
Interest & Fees	15,348	19,934	40,724	13,301	<b>41,950</b>	44,697	51,347	58,553	55,589	1,226	3.0%
Grants & Subsidies	-	-	-	-	<b>-</b>	-	-	-	-	-	-
Transfers Out	-	-	-	-	<b>-</b>	-	-	-	-	-	-
Other Services & Charges	17,244	92,183	99,916	41,495	<b>92,045</b>	93,887	95,765	97,680	99,634	(7,871)	-7.9%
<b>Total Services &amp; Charges</b>	<b>2,488,206</b>	<b>2,839,583</b>	<b>3,848,233</b>	<b>1,450,718</b>	<b>3,926,884</b>	<b>4,160,027</b>	<b>4,296,541</b>	<b>4,482,539</b>	<b>4,500,845</b>	<b>78,651</b>	<b>2.0%</b>
<b>Capital</b>	<b>134,030</b>	<b>39,458</b>	<b>89,458</b>	<b>39,458</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(69,458)</b>	<b>-77.6%</b>
<b>Total Expenditures by Type</b>	<b>8,791,829</b>	<b>8,630,943</b>	<b>10,977,409</b>	<b>4,135,911</b>	<b>10,744,134</b>	<b>11,147,084</b>	<b>11,472,845</b>	<b>11,863,352</b>	<b>12,098,542</b>	<b>(233,275)</b>	<b>-2.1%</b>
<b>Net Surplus / (Deficit)</b>	<b>200,525</b>	<b>1,265,007</b>	<b>(1,221,149)</b>	<b>867,755</b>	<b>(810,024)</b>	<b>(1,471,757)</b>	<b>(1,794,294)</b>	<b>(884,546)</b>	<b>(1,116,448)</b>		
Beginning Cash Balance	3,679,915	3,897,479	5,225,686	5,225,686	4,004,537	3,194,513	1,722,756	(71,539)	(956,084)		
Cash Adjustments	217,564	1,328,207	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>3,897,479</b>	<b>5,225,686</b>	<b>4,004,537</b>	<b>6,093,441</b>	<b>3,194,513</b>	<b>1,722,756</b>	<b>(71,539)</b>	<b>(956,084)</b>	<b>(2,072,532)</b>		
Cash Reserves Target	2,197,957	2,157,736	2,744,352	1,033,978	2,686,033	2,786,771	2,868,211	2,965,838	3,024,636		25.00%

**Explain Significant Revenue and Expenditure Changes Below:**

Other taxes includes gas tax of \$3,600,000 and wheel tax of \$2,050,000 for 2017. Transfers in includes \$1,500,000 from COIT for the curb & sidewalk program, \$350,000 from Project ReLeaf and \$1,938,500 from EDIT for the street department.

Note: The Cash Reserves Target for the Motor Vehicle Highway Fund is equal to 25% of annual expenditures.

# Motor Vehicle Highway - 202

Fund Summary - Description, Accomplishments, Goals, KPI's

**Fund Description & Purpose**

Fund collects state gasoline taxes and local wheel taxes and uses them for the repair and maintenance of City streets, street lights and traffic signals. The Bureau of Streets and the Bureau of Traffic & Lighting also provides for the removal of snow and ice, responds to emergencies and facilitates recovery, provides the City with infrastructure asset management and administers the ReLeaf Program.

**2016 Accomplishments & Outcomes**

- **Street:**
  - Ended the winter season with a surplus in de-icing materials with slightly above normal values in annual snowfall amount.
  - Responded to and cleaned up a significant amount of storm debris within a three week period after a damaging thunderstorm occurred which prevented any major delays in our core functions.
- **Traffic & Lighting:**
  - Continuing lighting upgrade on Cleveland Road - replacing high pressure sodium lamps with LED lighting.
  - Currently painting lane lines, crosswalks and stop bars throughout the entire City.
  - Completed City, State and County signal inspections on time.
  - Upgrading outdated traffic signal cabinets and traffic loops.

**2017 Department Goals & Objectives & Linkage to City Goals**

**Basics are Easy (BE)**

- Streets: Continually review and update snow removal routes to find efficiencies.
- Streets: Improve anti-icing technologies (materials, application methods) to reduce dependencies on non-soluble materials, i.e., sand/slag. trafficable surface.
- T&L: Continue to address street light and traffic signal concerns to reduce public reporting of possible safety issues.

**Good Government (GG)**

- Streets: Balance pavement maintenance with a mix of fixes to better invest for future pavement needs.
- T&L: Continue upgrade on traffic signal cabinets to include capability of advanced vehicle detection and reduce maintenance.
- C&S: Continue to address ADA curb ramps to facilitate action on City's ADA Transition plan.

**People/Places (PP)**

- T&L: Continue program to upgrade existing City-owned street lights to LED lamps to improve the lighting quality, energy efficiency of the street lights and to provide a safer environment for the walking public.
- C&S: Address trip hazards on critical pedestrian corridors to improve the walkability for business development needs.
- C&S: Increase amount of public curb rehabilitated.

**Key Performance Indicators (KPI's)**

Measure	City Goal	Type	2018			
			Long Term Goal	2015 Actual	2016 Estimated	2017 Target
- Streets:						
- Street Paving (lane miles)	BE	Output	23	17.13	22	22
- Alley Grading (blocks)	BE	Output	1,515	1,687	1,500	1,500
- Alley Improvement (new in 2015)	BE	Output	27	NEW	20	25

Types: output, efficiency, effectiveness, quality, outcome, technology

**2017 Significant Changes/Challenges/Opportunities (with a focus on solutions)**

- Streets: Investigate alternate pavement rehabilitation techniques to improve use of resources, i.e., different materials to meet varied traffic demands; alternate preservation/maintenance methods. Investigate new anti-icing products.
- Traffic & Lighting: Internal goal to modernize existing signals to a more efficient detection system.



# Motor Vehicle Highway - 202

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
<b>Staffing (Full-Time Employees)</b>								
Non-Bargaining								
STREETS								
Director of Streets	-	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Manager of Streets	1.0	2.0	1.0	1.0	1.0	1.0	1.0	1.0
Manager of Traffic & Lighting	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Superintendent V	1.0	2.0	1.0	1.0	1.0	1.0	1.0	1.0
Superintendent III	3.0	3.0	3.0	2.0	2.0	2.0	2.0	2.0
Superintendent IV	-	-	-	1.0	1.0	1.0	1.0	1.0
Accounting Clerk IV	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Administrative Assistant I	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Senior Financial Specialist	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4
Financial Specialist II	-	0.5	-	-	-	-	-	-
Asset Manager	-	-	-	0.5	0.5	0.5	0.5	0.5
CURB & SIDEWALK								
Director of Streets	-	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Superintendent V	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Assistant I	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Senior Financial Specialist	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
<b>Total Non-Bargaining</b>	<b>8.3</b>	<b>11.3</b>	<b>8.8</b>	<b>9.3</b>	<b>9.3</b>	<b>9.3</b>	<b>9.3</b>	<b>9.3</b>
Bargaining								
STREETS								
Job Leaders	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Heavy Equipment Operator I	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Heavy Equipment Operator II	3.0	11.0	5.0	11.0	11.0	11.0	11.0	11.0
Equipment Operator III	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Equipment Operator II	15.0	14.0	13.0	14.0	14.0	14.0	14.0	14.0
Equipment Operator I	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
General Laborer	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6
Sign Artist - Job Leader	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Signal Technician II - Job Leader	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Signal Technician II	3.0	3.0	3.0	4.0	4.0	4.0	4.0	4.0
Operations Technician	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
CURB & SIDEWALK								
Job Leader	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Curb & Sidewalk Finisher	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
<b>Total Bargaining</b>	<b>38.6</b>	<b>45.6</b>	<b>38.6</b>	<b>46.6</b>	<b>46.6</b>	<b>46.6</b>	<b>46.6</b>	<b>46.6</b>
<b>Total Full-Time Employees</b>	<b>46.9</b>	<b>56.9</b>	<b>47.4</b>	<b>55.9</b>	<b>55.9</b>	<b>55.9</b>	<b>55.9</b>	<b>55.9</b>

**Explain Significant Staffing Changes Below:**

No significant changes from 2016.

Recreation - Nonreverting - 203

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	945,486	1,008,138	1,448,565	567,567	1,381,787	1,400,000	1,410,000	1,420,000	1,430,000	(66,778)	-4.6%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>945,486</b>	<b>1,008,138</b>	<b>1,448,565</b>	<b>567,567</b>	<b>1,381,787</b>	<b>1,400,000</b>	<b>1,410,000</b>	<b>1,420,000</b>	<b>1,430,000</b>	<b>(66,778)</b>	<b>-4.6%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Youth Basketball					56,604	56,887	57,171	57,457	57,745		
2 Fitness Center					218,202	219,293	220,389	221,491	222,599		
3 Daddy/Daughter Dance					47,289	47,525	47,763	48,002	48,242		
4 Concerts					45,943	46,173	46,404	46,636	46,869		
5 Kid's World Day Camp					114,973	115,548	116,126	116,706	117,290		
6 Youth Instruction					104,478	105,000	105,525	106,053	106,583		
7 Bus Trips					72,300	72,662	73,025	73,390	73,757		
8 Softball Concessions					47,789	48,028	48,268	48,509	48,752		
9 Softball League					118,359	118,951	119,546	120,143	120,744		
10 Other Recreation Programs and Capital Projects					760,670	664,347	666,215	673,452	681,084		
					<b>1,586,607</b>	<b>1,494,414</b>	<b>1,500,432</b>	<b>1,511,840</b>	<b>1,523,664</b>		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	435,296	473,660	521,544	157,856	<b>523,295</b>	528,528	531,171	533,826	536,496	1,751	0.3%
Fringe Benefits	30,384	32,880	44,075	13,993	<b>48,098</b>	51,946	56,102	60,590	65,437	4,023	9.1%
<b>Total Personnel</b>	<b>465,680</b>	<b>506,540</b>	<b>565,619</b>	<b>171,849</b>	<b>571,393</b>	<b>580,474</b>	<b>587,272</b>	<b>594,416</b>	<b>601,932</b>	<b>5,774</b>	<b>1.0%</b>
<b>Supplies</b>	<b>205,891</b>	<b>241,910</b>	<b>284,568</b>	<b>76,388</b>	<b>321,638</b>	<b>323,246</b>	<b>324,862</b>	<b>326,487</b>	<b>328,119</b>	<b>37,070</b>	<b>13.0%</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	83,233	26,351	<b>126,674</b>	127,307	127,944	128,584	129,227	43,441	52.2%
Printing & Advertising	25,813	20,454	62,384	3,864	<b>45,350</b>	44,443	44,487	44,532	44,576	(17,034)	-27.3%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	7,876	6,830	20,383	890	<b>15,628</b>	15,315	15,331	15,346	15,361	(4,755)	-23.3%
Travel	19,598	12,842	69,007	4,141	<b>53,394</b>	52,326	52,378	52,431	52,483	(15,613)	-22.6%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	42,007	44,003	68,961	34,482	<b>86,680</b>	80,469	82,078	83,720	85,394	17,719	25.7%
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	3,550	-	-	-	-	-	-	-	-	-
Other Services & Charges	142,958	164,213	263,299	124,599	<b>250,850</b>	245,833	246,079	246,325	246,571	(12,449)	-4.7%
<b>Total Services &amp; Charges</b>	<b>238,252</b>	<b>251,892</b>	<b>567,267</b>	<b>194,328</b>	<b>578,576</b>	<b>565,694</b>	<b>568,298</b>	<b>570,937</b>	<b>573,613</b>	<b>11,309</b>	<b>2.0%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>42,300</b>	<b>24,300</b>	<b>115,000</b>	<b>25,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>72,700</b>	<b>171.9%</b>
<b>Total Expenditures by Type</b>	<b>909,823</b>	<b>1,000,342</b>	<b>1,459,754</b>	<b>466,865</b>	<b>1,586,607</b>	<b>1,494,414</b>	<b>1,500,432</b>	<b>1,511,840</b>	<b>1,523,665</b>	<b>126,853</b>	<b>8.7%</b>
<b>Net Surplus / (Deficit)</b>	<b>35,663</b>	<b>7,796</b>	<b>(11,189)</b>	<b>100,702</b>	<b>(204,820)</b>	<b>(94,414)</b>	<b>(90,432)</b>	<b>(91,840)</b>	<b>(93,665)</b>		
Beginning Cash Balance	778,249	815,052	823,964	823,964	812,775	607,955	513,541	423,109	331,269		
Cash Adjustments	36,803	8,912	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>815,052</b>	<b>823,964</b>	<b>812,775</b>	<b>924,665</b>	<b>607,955</b>	<b>513,541</b>	<b>423,109</b>	<b>331,269</b>	<b>237,604</b>		
Cash Reserves Target	227,456	250,086	364,939	116,716	396,652	373,603	375,108	377,960	380,916		25.00%

**Explain Significant Revenue and Expenditure Changes Below:**

2017 Professional Services reflect a 52.2% increase - this is due to shifting contract labor (\$126,674) such as Fitness Instructors, Softball Umpires, Athletic Officials, Aquatic instructors and Swim coaches from payroll accounts to other professional services. Overall, Fund 203 total expenditures have increased \$156,001 representing a 10.7% increase from 2016 and total expenditures do exceed total revenue by approximately \$234,000. Since Fund 203 is set up and designed to be self funded through recreational programming, as of June 30, 2016 this Fund has a cash balance of \$934,451. Allowing for a 25% reserve equaling \$364,939, leaves a cash balance of \$460,638. For which we are proposing in 2017 only to use a portion of the reserves to cover the \$234,000. The increase in expenditures of \$156,001 are as follows: Capital increase of \$72,700 mostly represented by the need to resurface Leeper Park tennis courts (\$85K), Interfund Allocation increase of \$17,719. Overall the other area to see a substantial increase from prior years is personnel cost based upon the increase in minimum wage to \$10.10 per hour.

Note: The Cash Reserves Target for the Recreation Nonreverting Fund is equal to 25% of annual expenditures.

## Recreation - Nonreverting - 203

Fund Summary - Description, Accomplishments, Goals, KPI's

**Fund Description & Purpose**

Fund accounts for recreation programs and events that are self supporting through user fees or sponsorships and donations.

**2016 Accomplishments & Outcomes**

- Creation and partnership with Edge Adventure Aerial Park at Rum Village
- 2016 Tourism Sports Advocate Award for the ISC Fastball Softball Tournament
- First year of the October Film series in neighborhood parks across the City of South Bend
- First year for the Arts along the East Race, is the extension of the Art Beat Program
- 

**2017 Department Goals & Objectives & Linkage to City Goals**

**Basics are Easy (BE)**

- Diverse programming offered to local residents
- Sustainable recreation programs

**Good Government (GG)**

- Community Outreach programming
- Youth mentoring programs
- Maintain strong health and wellness component to Parks & Recreation operations
- Pursue sponsors and grants to assist with programs, events, and leagues

**People/Places (PP)**

- Offer programming that allows South Bend to continue to be a great place for residents to live, work and play

**Key Performance Indicators (KPI's)**

Measure	City Goal	Type	2018	2015	2016	2017
			Long Term Goal	Actual	Estimated	Target
- River City Basketball League	PP	Outcome	500 Teams	404	500	500 teams
- Softball Leagues	PP	Outcome	300 Teams	288	290	290 teams
- Daddy-Daughter Dance	PP	Outcome	2,000 Participants	1,832	1,625	1,700
- Kid's Triathlon	PP	Outcome	300 Participants	229	255	275
- Recreation Centers	PP	Outcome	250,000	205,633	210,000	210,000
- Pool Attendance	PP	Outcome	13,000	11,374	12,000	12,000

Types: output, efficiency, effectiveness, quality, outcome, technology

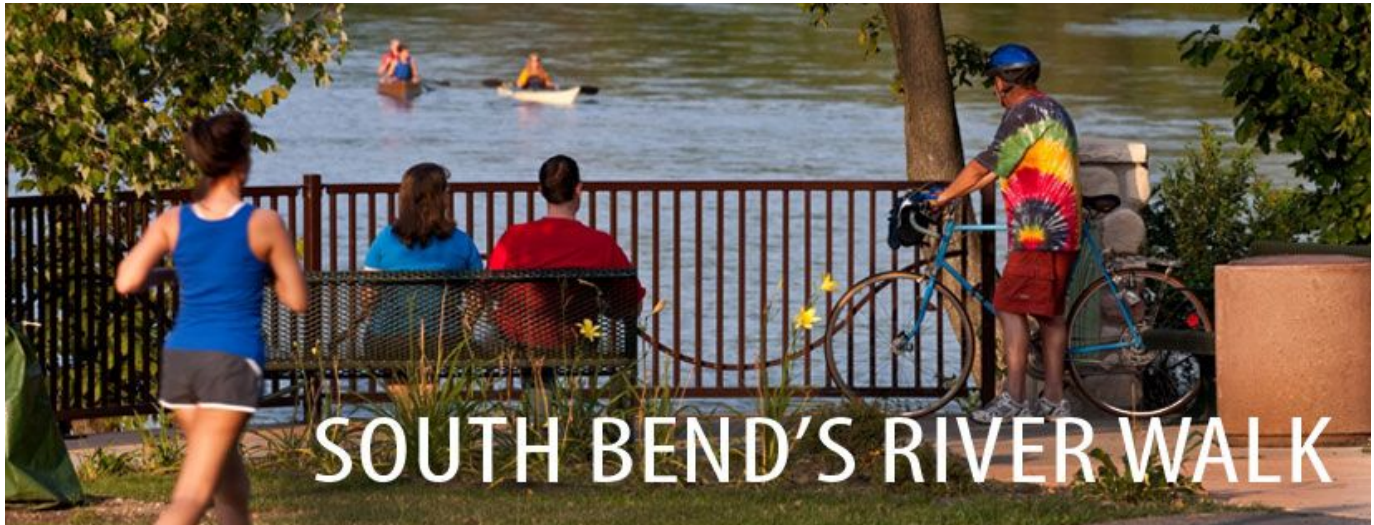
**2017 Significant Changes/Challenges/Opportunities (with a focus on solutions)**

- The significant challenge with this fund is always to maintain its sustainability as a user fee based enterprise.
- The pursuit of grants, donors, and sponsors of events and programs is important to the overall sustainability of this fund.
- The surplus in the overall cash balance for this fund allow staff training and education that would otherwise be unaffordable. In order to maintain profitability, staff need to be more efficient in their programs.

# Recreation - Nonreverting - 203

## 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	
<b>Staffing (Full-Time Employees)</b>									
Non-Bargaining									
Fitness Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Total Bargaining	-	-	-	-	-	-	-	-	-
<b>Total Full-Time Employees</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>



Studebaker/Oliver Revitalization Grants - 209

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	128,597	483,250	71,870	-	-	-	-	-	(483,250)	-100.0%
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	3,078	6,309	109,000	5,395	104,000	104,000	104,000	104,000	400	(5,000)	-4.6%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>3,078</b>	<b>134,906</b>	<b>592,250</b>	<b>77,265</b>	<b>104,000</b>	<b>104,000</b>	<b>104,000</b>	<b>104,000</b>	<b>400</b>	<b>(488,250)</b>	<b>-82.4%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Brownfields Program Administration					100,000	100,000	100,000	100,000	29,042		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>											
Supplies	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	-	114,170	1,683,250	89,849	100,000	100,000	100,000	100,000	29,042	(1,583,250)	-94.1%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	114,170	1,683,250	89,849	100,000	100,000	100,000	100,000	29,042	(1,583,250)	-94.1%
<b>Capital</b>											
Capital	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	-	114,170	1,683,250	89,849	100,000	100,000	100,000	100,000	29,042	(1,583,250)	-94.1%
<b>Net Surplus / (Deficit)</b>	<b>3,078</b>	<b>20,736</b>	<b>(1,091,000)</b>	<b>(12,584)</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>(28,642)</b>		
Beginning Cash Balance	1,083,387	1,087,092	1,108,642	1,108,642	17,642	21,642	25,642	29,642	33,642		
Cash Adjustments	3,705	21,550	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>1,087,092</b>	<b>1,108,642</b>	<b>17,642</b>	<b>1,096,058</b>	<b>21,642</b>	<b>25,642</b>	<b>29,642</b>	<b>33,642</b>	<b>5,000</b>		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		0.00%

**Explain Significant Revenue and Expenditure Changes Below:**

To account for various grants relating to Studebaker/Oliver area and brownfields. 2016 is the first year of payback of the Prairie Avenue Brownfields Project---expect \$100,000 in revenue per year for 5 years from River West TIF (fund 324). Expenditures relate to brownfield remediation work. Expect to receive IDEM approval for \$1.2M environmental clean-up project and enter into contract to begin the work during 2016.

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

**Fund Description & Purpose**

This fund is used to account for various grants relating to Studebaker/Oliver area and brownfields. The City expects to receive IDEM approval for \$1.2M environmental clean-up project and enter into contract to begin the work. Repayment of the Prairie Avenue Brownfield Project began in 216. Income of \$100,000 each year for 5 years is due to this fund.

DCI State Grants - 210

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	956,299	2,624,161	775,231	-	-	-	-	-	(2,624,161)	-100.0%
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	73,042	56,786	75,719	38,250	73,512	73,511	73,511	73,511	37,505	(2,207)	-2.9%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>73,042</b>	<b>1,013,085</b>	<b>2,699,880</b>	<b>813,481</b>	<b>73,512</b>	<b>73,511</b>	<b>73,511</b>	<b>73,511</b>	<b>37,505</b>	<b>(2,626,368)</b>	<b>-97.3%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Brownfields Program Administration					72,012	72,011	72,011	72,011	36,005		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	58,200	59,966	61,786	30,662	63,661	65,592	67,582	69,632	35,604	1,875	3.0%
Interest & Fees	13,810	12,044	10,225	5,343	8,351	6,419	4,429	2,379	401	(1,874)	-18.3%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	20,550	310,151	1,250,508	617,809	-	-	-	-	-	(1,250,508)	-100.0%
<b>Total Services &amp; Charges</b>	<b>92,560</b>	<b>382,161</b>	<b>1,322,519</b>	<b>653,814</b>	<b>72,012</b>	<b>72,011</b>	<b>72,011</b>	<b>72,011</b>	<b>36,005</b>	<b>(1,250,507)</b>	<b>-94.6%</b>
<b>Capital</b>	-	800,000	1,200,000	858,470	-	-	-	-	-	(1,200,000)	-100.0%
<b>Total Expenditures by Type</b>	<b>92,560</b>	<b>1,182,161</b>	<b>2,522,519</b>	<b>1,512,284</b>	<b>72,012</b>	<b>72,011</b>	<b>72,011</b>	<b>72,011</b>	<b>36,005</b>	<b>(2,450,507)</b>	<b>-97.1%</b>
<b>Net Surplus / (Deficit)</b>	<b>(19,518)</b>	<b>(169,076)</b>	<b>177,361</b>	<b>(698,804)</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>		
Beginning Cash Balance	348,950	329,623	160,361	160,361	337,722	339,222	340,722	342,222	343,722		
Cash Adjustments	(19,327)	(169,262)	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>329,623</b>	<b>160,361</b>	<b>337,722</b>	<b>(538,442)</b>	<b>339,222</b>	<b>340,722</b>	<b>342,222</b>	<b>343,722</b>	<b>345,222</b>		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		0.00%

**Explain Significant Revenue and Expenditure Changes Below:**

2015 and 2016 has significant activity because of 2 grants: \$2M for ND Turbo project; and \$1.6M for Blight Elimination Program. Expect bulk of receipts and expenditures will occur in 2015 and 2016, though some activity can trickle on thru 2018. However, no new appropriations may be necessary for these projects. Other revenues and expenditures primarily relate to State loans made on behalf of Bosch. Final payoff of Bosch loan scheduled for 2021.

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

**Fund Description & Purpose**

This fund is used to house various grants originating from the State of Indiana.

Dept of Community Investment Admin - 211

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	347,467	257,933	419,287	120,805	440,636	440,636	440,636	440,636	440,636	21,349	5.1%
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	323,951	267,769	264,000	209,582	328,000	328,000	328,000	328,000	328,000	64,000	24.2%
Transfers In	1,688,959	1,967,638	1,808,138	984,319	1,522,673	1,850,000	1,850,000	1,850,000	1,850,000	(285,465)	-15.8%
<b>Total Revenue</b>	<b>2,360,377</b>	<b>2,493,340</b>	<b>2,491,425</b>	<b>1,314,706</b>	<b>2,291,309</b>	<b>2,618,636</b>	<b>2,618,636</b>	<b>2,618,636</b>	<b>2,618,636</b>	<b>(200,116)</b>	<b>-8.0%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Redevelopment Project Management & Implementation					<b>344,320</b>	344,320	344,320	344,320	344,320		
2 Vacant & Abandoned Properties addressed to Stabilize Neighborhoods					<b>71,177</b>	71,177	71,177	71,177	71,177		
3 TIF - Business Incentives					<b>320,134</b>	320,134	320,134	320,134	320,134		
4 Community Plans Development					<b>74,684</b>	74,684	74,684	74,684	74,684		
5 Community Plan Implementation					<b>156,985</b>	156,985	156,985	156,985	156,985		
6 Tax Abatement Program Administration					<b>118,467</b>	118,467	118,467	118,467	118,467		
7 Community Development Block Grant Administration					<b>98,233</b>	98,233	98,233	98,233	98,233		
8 Studebaker/Oliver Industrial Remediation					<b>10,066</b>	10,066	10,066	10,066	10,066		
9 Façade Improvement Program					<b>33,355</b>	33,355	33,355	33,355	33,355		
10 Other departmental priorities					<b>1,368,513</b>	1,368,513	1,368,513	1,433,464	1,529,648		
					<b>2,595,934</b>	2,595,934	2,595,934	2,660,885	2,757,069		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	1,376,465	1,414,438	1,452,506	610,499	<b>1,341,295</b>	1,368,121	1,395,483	1,423,393	1,451,861	(111,211)	-7.7%
Fringe Benefits	526,488	565,460	660,955	275,684	<b>606,817</b>	655,362	707,791	764,415	825,568	(54,138)	-8.2%
<b>Total Personnel</b>	<b>1,902,953</b>	<b>1,979,898</b>	<b>2,113,461</b>	<b>886,183</b>	<b>1,948,112</b>	<b>2,023,483</b>	<b>2,103,275</b>	<b>2,187,808</b>	<b>2,277,429</b>	<b>(165,349)</b>	<b>-7.8%</b>
<b>Supplies</b>	<b>31,197</b>	<b>26,059</b>	<b>25,318</b>	<b>7,769</b>	<b>24,692</b>	24,692	24,692	24,692	24,692	(626)	-2.5%
<b>Services &amp; Charges</b>											
Professional Services	31,569	37,117	113,987	27,360	<b>129,273</b>	129,273	43,132	24,000	24,000	15,286	13.4%
Printing & Advertising	8,887	5,990	15,295	7,227	<b>11,000</b>	11,000	11,000	11,000	11,000	(4,295)	-28.1%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	5,085	8,614	8,095	2,351	<b>15,000</b>	15,000	15,000	15,000	15,000	6,905	85.3%
Travel	12,450	13,102	19,200	1,674	<b>17,200</b>	17,200	17,200	17,200	17,200	(2,000)	-10.4%
Repairs & Maintenance	11,377	11,968	23,028	7,817	<b>22,033</b>	22,033	22,033	22,033	22,033	(995)	-4.3%
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	170,679	339,707	279,879	140,490	<b>419,174</b>	344,073	350,955	357,974	365,133	139,295	49.8%
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	19,278	22,812	52,050	43,215	<b>9,450</b>	9,450	9,450	9,450	9,450	(42,600)	-81.8%
<b>Total Services &amp; Charges</b>	<b>259,325</b>	<b>439,310</b>	<b>511,534</b>	<b>230,134</b>	<b>623,130</b>	548,029	468,770	456,657	463,816	111,596	21.8%
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>37,000</b>	<b>-</b>	<b>-</b>	-	-	-	-	(37,000)	-100.0%
<b>Total Expenditures by Type</b>	<b>2,193,475</b>	<b>2,445,267</b>	<b>2,687,313</b>	<b>1,124,087</b>	<b>2,595,934</b>	<b>2,596,205</b>	<b>2,596,736</b>	<b>2,669,156</b>	<b>2,765,937</b>	<b>(91,379)</b>	<b>-3.4%</b>
<b>Net Surplus / (Deficit)</b>	<b>166,902</b>	<b>48,073</b>	<b>(195,888)</b>	<b>190,619</b>	<b>(304,625)</b>	<b>22,431</b>	<b>21,900</b>	<b>(50,520)</b>	<b>(147,301)</b>		
Beginning Cash Balance	907,315	1,074,839	1,123,753	1,123,753	927,865	623,240	645,671	667,571	617,051		
Cash Adjustments	167,524	48,914	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>1,074,839</b>	<b>1,123,753</b>	<b>927,865</b>	<b>1,314,372</b>	<b>623,240</b>	<b>645,671</b>	<b>667,571</b>	<b>617,051</b>	<b>469,750</b>		
Cash Reserves Target	548,369	611,317	671,828	281,022	648,983	649,051	649,184	667,289	691,484		25.00%

**Explain Significant Revenue and Expenditure Changes Below:**

Transfer of 2 positions to Controller's office. Increased revenue from Community Development Block Grant (CDBG-\$21,349) and TIF sources (\$82,500). City allocations to the department went up 49.77% (\$139,295). Will be spending down portion of our cash balance in 2017.

## Dept of Community Investment Admin - 211

Fund Summary - Description, Accomplishments, Goals, KPI's

**Fund Description & Purpose**

Administration of the Department of Community Investments efforts throughout the City

**2016 Accomplishments & Outcomes**

- Began Main/Michigan/St. Joseph Street phase of Smart Streets implementation
- Nello nearing completion
- LaSalle Hotel renovation underway
- Continuing work on Ignition Park Infrastructure
- Patel Hotel to begin construction in summer
- Western Avenue Commercial Corridor Restriping in progress
- Coal Line Trail project approved and ready to begin
- Safe Routes to School projects at Harrison and Perley schools continue
- Work underway on East Bank Phase 5 underway
- Work to be completed on Hill and Colfax

**2017 Department Goals & Objectives & Linkage to City Goals**

**Basics are Easy (BE)**

- Improve and align incentive evaluations to reflect updated economic development goals

**Good Government (GG)**

- Create "community investment" plans at the neighborhood scale to outline various capital activities, land-use plans and development opportunities
- Update economic development goals and targets to reflect community and economic development priorities

**People/Places (PP)**

- Continued focus on creating investment-ready places through the completion of infrastructure and pre-development activities
- Target business recruitment activities for specific industries as well as in support of small businesses along the corridors
- In partnership with local agencies, continue support for workforce training initiatives as well as piloting new skills training activities to assist individuals
- in qualifying for available jobs
- Continue implementation of "smart streets" program to improve public safety, network connectivity and economic vitality
- Attract residents to South Bend through support of mixed-use projects downtown and along the corridors
- Support and stabilize neighborhoods through application of various programs

**Key Performance Indicators (KPI's)**

Measure	City Goal	Type	2018			
			Long Term Goal	2015 Actual	2016 Estimated	2017 Target
- Announced jobs from approved projects	ED	Outcome	450	783	450	450
- Commercial private investment of approved projects	ED	Outcome	\$100M	\$130M	\$100M	\$100M
- Owner-occupied houses rehabbed	PP	Output	50	40	35	42
- Rental assistance to special populations	PP	Output	60	60	66	60
- Housing counseling	PP	Output	300	307	288	300
- Homebuyers assisted	PP	Output	16	16	16	16

Types: output, efficiency, effectiveness, quality, outcome, technology



## Dept of Community Investment Admin - 211

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	
<b>Staffing (Full-Time Employees)</b>									
Non-Bargaining									
Executive Director	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Deputy Director (formerly Asst ED)	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Director II	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Director I	1.0	1.0	1.0	-	-	-	-	-	-
Associate III	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Associate II	3.0	4.0	4.0	3.0	3.0	3.0	3.0	3.0	3.0
Associate I	7.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Analyst II	1.0	1.0	1.0	2.0	2.0	2.0	2.0	2.0	2.0
Analyst I	1.0	2.0	2.0	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Assistant III	3.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Executive Assistant/Dir. Special Projects	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
<b>Total Non-Bargaining</b>	<b>25.0</b>	<b>25.0</b>	<b>25.0</b>	<b>23.0</b>	<b>23.0</b>	<b>23.0</b>	<b>23.0</b>	<b>23.0</b>	<b>23.0</b>
<b>Total Full-Time Employees</b>	<b>25.0</b>	<b>25.0</b>	<b>25.0</b>	<b>23.0</b>	<b>23.0</b>	<b>23.0</b>	<b>23.0</b>	<b>23.0</b>	<b>23.0</b>
<b>Explain Significant Staffing Changes Below:</b>									
Director I and one Associate II transferred to Admin & Finance budget and promotion of Analyst I to Analyst II for 2017.									

DCI Grants - 212

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	4,287,122	2,338,715	6,528,252	831,795	3,054,000	2,904,000	2,904,000	2,904,000	2,904,000	(3,474,252)	-53.2%
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	536,728	336,269	916,648	12,590	200,000	150,000	150,000	150,000	150,000	(716,648)	-78.2%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>4,823,850</b>	<b>2,674,984</b>	<b>7,444,900</b>	<b>844,385</b>	<b>3,254,000</b>	<b>3,054,000</b>	<b>3,054,000</b>	<b>3,054,000</b>	<b>3,054,000</b>	<b>(4,190,900)</b>	<b>-56.3%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 1st Time Homebuyer Assistance Program					200,000	200,000	200,000	200,000	200,000		
2 Community Development Block Grant Administration					2,275,213	2,075,213	2,075,213	2,075,213	2,075,213		
3 Emergency Solutions Grant Program Administration					211,000	211,000	211,000	211,000	211,000		
4 Homeownership Counseling					24,787	24,787	24,787	24,787	24,787		
5 South Bend Home Improvement Program					200,000	200,000	200,000	200,000	200,000		
6 Homeless Assistance Programs					343,000	343,000	343,000	343,000	343,000		
					<b>3,254,000</b>	<b>3,054,000</b>	<b>3,054,000</b>	<b>3,054,000</b>	<b>3,054,000</b>		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>											
	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	180,000	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	4,623,591	2,707,543	7,356,963	816,953	<b>3,254,000</b>	3,054,000	3,054,000	3,054,000	3,054,000	(4,102,963)	-55.8%
Transfers Out	-	-	500	500	-	-	-	-	-	(500)	-100.0%
Other Services & Charges	-	24,985	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>4,623,591</b>	<b>2,912,528</b>	<b>7,357,463</b>	<b>817,452</b>	<b>3,254,000</b>	<b>3,054,000</b>	<b>3,054,000</b>	<b>3,054,000</b>	<b>3,054,000</b>	<b>(4,103,463)</b>	<b>-55.8%</b>
<b>Capital</b>											
	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	<b>4,623,591</b>	<b>2,912,528</b>	<b>7,357,463</b>	<b>817,452</b>	<b>3,254,000</b>	<b>3,054,000</b>	<b>3,054,000</b>	<b>3,054,000</b>	<b>3,054,000</b>	<b>(4,103,463)</b>	<b>-55.8%</b>
<b>Net Surplus / (Deficit)</b>	<b>200,259</b>	<b>(237,544)</b>	<b>87,437</b>	<b>26,933</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
Beginning Cash Balance	590,162	791,640	553,875	553,875	641,312	641,312	641,312	641,312	641,312		
Cash Adjustments	201,478	(237,765)	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>791,640</b>	<b>553,875</b>	<b>641,312</b>	<b>580,808</b>	<b>641,312</b>	<b>641,312</b>	<b>641,312</b>	<b>641,312</b>	<b>641,312</b>		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		0.00%

**Explain Significant Revenue and Expenditure Changes Below:**

Amended current year budget includes significant amount of carry forward encumbrances from prior year. This occurs because federal funding is generally not released until summer at which time we enter into contracts with subgrantees and encumber funds. There is therefore not enough time to spend down full year funding prior to year end. This cycle continues annually.

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

## DCI Grants - 212

Fund Summary - Description, Accomplishments, Goals, KPI's

**Fund Description & Purpose**

Grant funds from various federal governmental agencies for specific projects in the community. Community Development Block Grant (CDBG), Emergency Solutions Grant (ESG), and Continuum of Care (for homeless shelters, et.) are generally recurring. Other grants which we may be awarded, from time to time, are usually temporary.

**2016 Accomplishments & Outcomes**

- Continued targeting resources to Vacant & Abandoned Initiative
- Focus on affordable housing
- Providing support for existing homeowners through South Bend Home Improvement Program and Rebuilding Together
- Continue support for 1st time homebuyers
- 1 Acquisition/rehab sold; 16 Owner-occupied homes renovated thru 5/31/16
- 3 homebuyers assisted; 66 people received rental assistance thru 5/31/16
- 10 graduates in Neighborhood Resources Corp. Neighborhood Leadership Academy
- 3 emergency shelters operated
- 44,000 residents served by police patrols
- 

**2017 Department Goals & Objectives & Linkage to City Goals**

**Good Government (GG)**

- Zero audit findings
- CDBG expenditure rate under 1.5
- Increase support for neighborhood safety programs

**People/Places (PP)**

- Supporting stable neighborhoods by reducing vacant structures
- Assisting with rental options for special populations
- Keeping homes in good repair
- Encouraging new homeownership in South Bend neighborhoods

State-Seized Drug Money - 216

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	28,309	14,314	35,000	25,250	35,000	35,000	35,000	35,000	35,000	-	0.0%
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	456	1,108	1,636	1,031	1,000	1,000	1,000	1,000	1,000	(636)	-38.9%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>28,765</b>	<b>15,422</b>	<b>36,636</b>	<b>26,281</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>	<b>(636)</b>	<b>-1.7%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Officer Training and Continuing Education					<b>36,000</b>	36,000	36,000	36,000	36,000		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	2,200	20,000	-	<b>20,000</b>	20,000	20,000	20,000	20,000	-	0.0%
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	916	16,000	-	<b>16,000</b>	16,000	16,000	16,000	16,000	-	0.0%
<b>Total Services &amp; Charges</b>	-	<b>3,116</b>	<b>36,000</b>	-	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>	-	<b>0.0%</b>
<b>Capital</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	-	<b>3,116</b>	<b>36,000</b>	-	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>	-	<b>0.0%</b>
<b>Net Surplus / (Deficit)</b>	<b>28,765</b>	<b>12,306</b>	<b>636</b>	<b>26,281</b>	-	-	-	-	-		
Beginning Cash Balance	158,667	187,540	199,998	199,998	200,634	200,634	200,634	200,634	200,634		
Cash Adjustments	28,874	12,458	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>187,540</b>	<b>199,998</b>	<b>200,634</b>	<b>226,279</b>	<b>200,634</b>	<b>200,634</b>	<b>200,634</b>	<b>200,634</b>	<b>200,634</b>		
Cash Reserves Target	-	779	9,000	-	9,000	9,000	9,000	9,000	9,000		25.00%

**Explain Significant Revenue and Expenditure Changes Below:**

This fund accounts for Law enforcement expenditures financed by the authorized state or local agencies sale of confiscated property. Note: The Cash Reserves Target for the this fund is equal to 25% of annual expenditures.

**Fund Description & Purpose**

This fund is used to account for Law enforcement expenditures financed by the authorized state or local agencies sale of confiscated property.

Gifts, Donations, Bequests - 217

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	174,918	8,870	360,000	943	18,000	8,000	8,000	8,000	8,000	(342,000)	-95.0%
Other Income	382	508	800	319	800	800	800	800	800	-	0.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>175,300</b>	<b>9,378</b>	<b>360,800</b>	<b>1,262</b>	<b>18,800</b>	<b>8,800</b>	<b>8,800</b>	<b>8,800</b>	<b>8,800</b>	<b>(342,000)</b>	<b>-94.8%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Bicycle/Pedestrian Planning					8,700	-	-	-	-		
2 Animal Care and Control					30,000	-	-	-	-		
					<b>38,700</b>						
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>14,625</b>	<b>1,349</b>	<b>12,500</b>	<b>-</b>	<b>8,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,800)</b>	<b>-30.4%</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	30,000	-	-	-	-	30,000	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	97,470	81,093	350,000	-	-	-	-	-	-	(350,000)	-100.0%
<b>Total Services &amp; Charges</b>	<b>97,470</b>	<b>81,093</b>	<b>350,000</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(320,000)</b>	<b>-91.4%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures by Type</b>	<b>112,095</b>	<b>82,442</b>	<b>362,500</b>	<b>-</b>	<b>38,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(323,800)</b>	<b>-89.3%</b>
<b>Net Surplus / (Deficit)</b>	<b>63,205</b>	<b>(73,064)</b>	<b>(1,700)</b>	<b>1,262</b>	<b>(19,900)</b>	<b>8,800</b>	<b>8,800</b>	<b>8,800</b>	<b>8,800</b>		
Beginning Cash Balance	74,734	138,018	64,958	64,958	63,258	43,358	52,158	60,958	69,758		
Cash Adjustments	63,284	(73,060)	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>138,018</b>	<b>64,958</b>	<b>63,258</b>	<b>66,220</b>	<b>43,358</b>	<b>52,158</b>	<b>60,958</b>	<b>69,758</b>	<b>78,558</b>		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		0.00%
<b>Explain Significant Revenue and Expenditure Changes Below:</b>											
<p>This fund is used as a collection point for miscellaneous contributions to the City for specific projects such as Animal Control; Bicycle Paths; Vacant &amp; Abandoned Properties; Public Art or intention of the gifter, etc. Since revenues are not constant, the expenditures are usually for on-time purchases/expenditures. 2016 appropriation for public art project(s); freezer for Animal Control and bike path supplies funded by outside funders. 2017 request for additional bicycle signs and improvements to Animal Care building. Future projects are decided based on need and other outside donations.</p> <p>Note: There is no cash reserve requirement for this fund.</p>											
<b>Fund Description &amp; Purpose</b>											
<p>This fund is used as a collection point for miscellaneous contributions to the City for specific projects such as Animal Control; Bicycle Paths; Vacant &amp; Abandoned Properties; Public Art or intention of the gifter, etc. Since revenues are not constant, the expenditures are usually for on-time purchases/expenditures.</p>											

Police Dept Curfew Violation - 218

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	438	163	900	138	900	900	900	900	900	-	0.0%
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	33	69	100	60	100	100	100	100	100	-	0.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>471</b>	<b>232</b>	<b>1,000</b>	<b>198</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>0.0%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Drug Abuse Resistance Education					1,000	1,000	1,000	1,000	1,000		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>											
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	1,000	-	1,000	1,000	1,000	1,000	1,000	-	0.0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>0.0%</b>
<b>Capital</b>											
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures by Type</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>0.0%</b>
<b>Net Surplus / (Deficit)</b>	<b>471</b>	<b>232</b>	<b>-</b>	<b>198</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
Beginning Cash Balance	11,548	12,013	12,254	12,254	12,254	12,254	12,254	12,254	12,254		
Cash Adjustments	465	241	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>12,013</b>	<b>12,254</b>	<b>12,254</b>	<b>12,452</b>	<b>12,254</b>	<b>12,254</b>	<b>12,254</b>	<b>12,254</b>	<b>12,254</b>		
Cash Reserves Target	-	-	250	-	250	250	250	250	250		25.00%

**Explain Significant Revenue and Expenditure Changes Below:**

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

**Fund Description & Purpose**

Juvenile Positive Assistance-Accounts for monies received from penalties paid for curfew violations. Expenditures include Drug Abuse Resistance Education and Juvenile Aid Bureau.

## Unsafe Building - 219

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	230,100	139,112	214,000	214,600	215,212	215,836	216,473	(16,100)	-7.0%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	223,800	139,125	-	-	-	-	-	(223,800)	-100.0%
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	755,240	340,433	579,757	702,571	721,521	731,182	742,177	(175,483)	-23.2%
<b>Total Revenue</b>	-	-	<b>1,209,140</b>	<b>618,670</b>	<b>793,757</b>	<b>917,171</b>	<b>936,733</b>	<b>947,019</b>	<b>958,650</b>	<b>(415,383)</b>	<b>-34.4%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Enforcement of the Unsafe Building Law					<b>894,757</b>	917,171	936,733	947,019	958,650		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	168,375	78,363	<b>172,618</b>	182,489	192,974	195,385	198,499	4,243	2.5%
Fringe Benefits	-	-	92,394	44,009	<b>100,918</b>	107,958	115,526	121,862	128,810	8,524	9.2%
<b>Total Personnel</b>	-	-	<b>260,769</b>	<b>122,372</b>	<b>273,536</b>	<b>290,446</b>	<b>308,500</b>	<b>317,247</b>	<b>327,309</b>	<b>12,767</b>	<b>4.9%</b>
<b>Supplies</b>	-	-	<b>41,149</b>	<b>8,630</b>	<b>24,959</b>	<b>25,800</b>	<b>25,800</b>	<b>25,800</b>	<b>25,800</b>	<b>(16,190)</b>	<b>-39.3%</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	48,000	17,600	<b>48,000</b>	48,000	48,000	48,000	48,000	-	0.0%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	309,499	103,188	<b>309,500</b>	310,500	310,500	310,500	310,500	1	0.0%
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	98,280	49,140	<b>71,762</b>	75,425	76,933	78,472	80,041	(26,518)	-27.0%
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	168,800	52,138	<b>167,000</b>	167,000	167,000	167,000	167,000	(1,800)	-1.1%
<b>Total Services &amp; Charges</b>	-	-	<b>624,579</b>	<b>222,066</b>	<b>596,262</b>	<b>600,925</b>	<b>602,433</b>	<b>603,972</b>	<b>605,541</b>	<b>(28,317)</b>	<b>-4.5%</b>
<b>Capital</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	-	-	<b>926,497</b>	<b>353,068</b>	<b>894,757</b>	<b>917,171</b>	<b>936,733</b>	<b>947,019</b>	<b>958,650</b>	<b>(31,740)</b>	<b>-3.4%</b>
<b>Net Surplus / (Deficit)</b>	-	-	<b>282,643</b>	<b>265,602</b>	<b>(101,000)</b>	-	-	-	-		
Beginning Cash Balance	-	-	-	-	282,643	181,643	181,643	181,643	181,643		
Cash Adjustments	-	-	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	-	-	<b>282,643</b>	<b>265,602</b>	<b>181,643</b>	<b>181,643</b>	<b>181,643</b>	<b>181,643</b>	<b>181,643</b>		
Cash Reserves Target			231,624	88,267	223,689	229,293	234,183	236,755	239,662		25.00%
<b>Explain Significant Revenue and Expenditure Changes Below:</b>											
Note: The Cash Reserves Target for this fund is equal to 25% of annual expenditures.											

# Unsafe Building - 219

Fund Summary - Description, Accomplishments, Goals, KPI's

**Fund Description & Purpose**

This fund's activities are those of the Neighborhood Enhancement Activity Team (NEAT) Crew, charged with maintaining property standards regarding property cleanliness and upkeep. The City's mowing and graffiti removal programs are also run through this fund. The NEAT Crew is a subset of Code Enforcement.

**2016 Accomplishments & Outcomes**

- Returned to Code Enforcement for operational/reporting purposes, allowing crew to focus on abatements
- Initiated use of iPads for the crew, allowing them to complete abatements within 14 days from property citation

**2017 Department Goals & Objectives & Linkage to City Goals**

**Basics are Easy (BE)**

- Dedicated one truck for one day to pick up dumped tires from several pickup locations

**Good Government (GG)**

- Abatements are now assigned geographically, reducing fuel costs and response time

**People/Places (PP)**

- Continue to work with residents to resolve environmental issues

**Key Performance Indicators (KPI's)**

Measure	City Goal	Type	2018	2015	2016	2017
			Long Term Goal	Actual	Estimated	Target
- % of Billable Abatements (NEAT Crew)	90%	Effectiveness	100%	99%	100%	100%

Types: output, efficiency, effectiveness, quality, outcome, technology

**2017 Significant Changes/Challenges/Opportunities (with a focus on solutions)**

- Continue to work with other departments to resolve City issues regarding storm damage and snow plowing
- Develop program to address alley and sign cutbacks



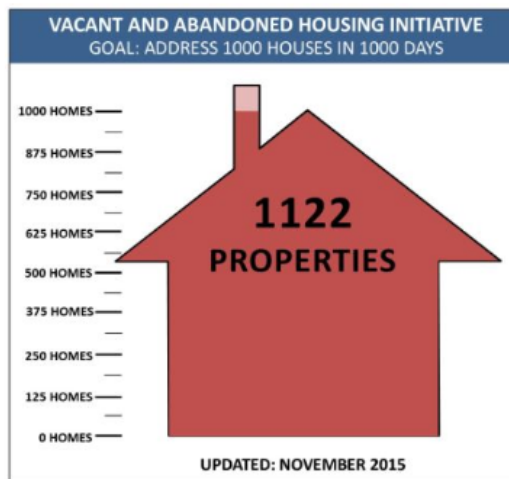
# Unsafe Building - 219

## 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	
<b>Staffing (Full-Time Employees)</b>									
Non-Bargaining									
Superintendent II	-	1.0	1.0	-	-	-	-	-	-
Superintendent IV	-	-	-	1.0	1.0	1.0	1.0	1.0	1.0
<b>Total Non-Bargaining</b>	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Bargaining									
Driver	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Operator III	-	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
<b>Total Bargaining</b>	-	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
<b>Total Full-Time Employees</b>	-	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>

**Explain Significant Staffing Changes Below:**

The Neat Crew Supervisor II is listed at the top of the salary ordinance. Since moving back to Code, the individual picked up additional responsibilities.



- Count of Houses:**
- 427 Houses Repaired
  - 569 Houses Demolished
  - 10 Houses Deconstructed
  - 6 CDC Partner Houses
  - 0 State Blight Elimination Program
  - 0 Houses Under Contract for Deconstruction
  - 110 Houses Under Contract for Demolition
  - 1122 Total**

Using the Unsafe Building Law, the City is able to address problem properties before they become abandoned properties.

## Law Enforcement Continuing Education - 220

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	10,000	49,119	-	-	-	-	-	-	-	-	-
Charges for Services	100,181	124,443	115,000	73,683	120,000	120,000	120,000	120,000	120,000	5,000	4.3%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	73,772	93,510	86,225	40,475	86,000	86,000	86,000	86,000	86,000	(225)	-0.3%
Donations	560	1,245	2,000	-	2,000	2,000	2,000	2,000	2,000	-	0.0%
Other Income	21,375	21,999	33,600	21,529	13,500	13,500	13,500	13,500	13,500	(20,100)	-59.8%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>205,888</b>	<b>290,316</b>	<b>236,825</b>	<b>135,687</b>	<b>221,500</b>	<b>221,500</b>	<b>221,500</b>	<b>221,500</b>	<b>221,500</b>	<b>(15,325)</b>	<b>-6.5%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Officer Training and Continuing Education					568,500	203,000	203,000	203,000	203,000		
2 ShotSpotter - Strategic Focus Unit					165,000	-	-	-	-		
					<b>733,500</b>	<b>203,000</b>	<b>203,000</b>	<b>203,000</b>	<b>203,000</b>		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>37,370</b>	<b>144,118</b>	<b>285,508</b>	<b>70,911</b>	<b>275,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(10,008)</b>	<b>-3.5%</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	165,000	-	<b>165,000</b>	-	-	-	-	-	0.0%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	107,068	111,225	120,000	80,878	<b>120,000</b>	120,000	120,000	120,000	120,000	-	0.0%
Travel	56,502	70,404	83,000	28,592	<b>83,000</b>	83,000	83,000	83,000	83,000	-	0.0%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	10,945	35,585	90,000	12,942	<b>90,000</b>	-	-	-	-	-	0.0%
<b>Total Services &amp; Charges</b>	<b>174,515</b>	<b>217,214</b>	<b>458,000</b>	<b>122,412</b>	<b>458,000</b>	<b>203,000</b>	<b>203,000</b>	<b>203,000</b>	<b>203,000</b>	<b>-</b>	<b>0.0%</b>
<b>Capital</b>	<b>13,947</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures by Type</b>	<b>225,832</b>	<b>361,332</b>	<b>743,508</b>	<b>193,323</b>	<b>733,500</b>	<b>203,000</b>	<b>203,000</b>	<b>203,000</b>	<b>203,000</b>	<b>(10,008)</b>	<b>-1.3%</b>
<b>Net Surplus / (Deficit)</b>	<b>(19,944)</b>	<b>(71,016)</b>	<b>(506,683)</b>	<b>(57,636)</b>	<b>(512,000)</b>	<b>18,500</b>	<b>18,500</b>	<b>18,500</b>	<b>18,500</b>		
Beginning Cash Balance	981,226	961,837	912,111	912,111	530,825	18,825	37,325	55,825	74,325		
Cash Adjustments	(19,389)	(49,725)	125,397	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>961,837</b>	<b>912,111</b>	<b>530,825</b>	<b>854,475</b>	<b>18,825</b>	<b>37,325</b>	<b>55,825</b>	<b>74,325</b>	<b>92,825</b>		
Cash Reserves Target	56,458	90,333	185,877	48,331	183,375	50,750	50,750	50,750	50,750		25.00%

**Explain Significant Revenue and Expenditure Changes Below:**

This fund is used to account for police fees and fines collected to finance police officer's continuing education, training, supplies and equipment. Supply expenditures are reduced in future years due to the reduction in available cash in the Fund. In 2017, the City has budgeted to pay the ShotSpotter contract from this fund. It is typically paid on an annual basis from the General Fund, however, due to the available cash balance in this fund, it is appropriate to use the funds available to cover the cost for 2017.

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

**Fund Description & Purpose**

This fund is used to account for police fees and fines collected to finance police officer's continuing education, training, supplies and equipment.

## Landlord Registration - 221

Fund Summary - Operating and Capital Budget

Description	2016				2017	Forecast				Budget	%
	2014	2015	Amended	30-Jun	Proposed	2018	2019	2020	2021	Variance	
	Actual	Actual	Budget	Actual	Budget					2016-2017	Change
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	1,000	1,000	1,000	1,000	1,000	1,000	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	-	-	-	-	1,000	1,000	1,000	1,000	1,000	1,000	-
<b>EXPENDITURES BY PROGRAM</b>											
1 Landlord Registration					1,000	1,000	1,000	1,000	1,000		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>											
	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	1,000	1,000	1,000	1,000	1,000	1,000	-
<b>Total Services &amp; Charges</b>	-	-	-	-	1,000	1,000	1,000	1,000	1,000	1,000	-
<b>Capital</b>											
	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	-	-	-	-	1,000	1,000	1,000	1,000	1,000	1,000	-
<b>Explain Significant Revenue and Expenditure Changes Below:</b>											
<p>This new fund has been established to track revenues and expenditures related to the new Landlord Registration ordinance as enacted by the Common Council in 2016. The proceeds from the registration, \$5 per year, will fund Code Enforcement's costs of the program. There is penalty of \$100 to \$500 per landlord for failure to comply with the new ordinance, but since this is the first year and we have no data to indicate the probability of non-compliance, no penalty revenue has been established. Any revenues from penalties will be used to subsidize the City's Curb and Sidewalk program.</p>											
<b>Fund Description &amp; Purpose</b>											
<p>This new fund has been established to track revenues and expenditures related to the new Landlord Registration ordinance as enacted by the Common Council in 2016.</p>											

Central Services - 222

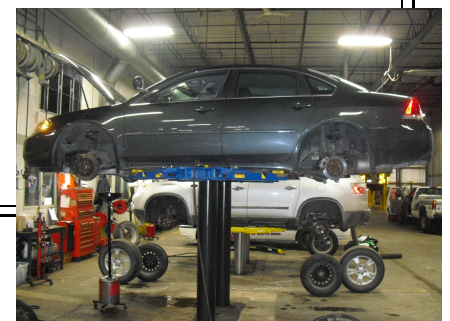
Fund Summary - Operating and Capital Budget

Description	2014 Actual	2015 Actual	2016 Amended Budget	30-Jun Actual	2017 Proposed Budget	Forecast				Budget Variance 2016-2017	% Change
						2018	2019	2020	2021		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	29,167	-	-	-	-	-	-	-	-	-
Charges for Services	6,740,732	7,050,144	7,986,397	3,561,530	7,998,326	8,204,257	8,348,007	8,494,792	8,644,883	11,929	0.1%
Interfund Allocations	218,280	234,129	210,240	118,323	261,443	266,672	272,005	277,445	282,994	51,203	24.4%
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	4,300	-	-	-	-	-	-	-	-	-
Other Income	105,124	62,533	45,585	14,141	38,800	39,500	40,300	40,400	40,700	(6,785)	-14.9%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>7,064,136</b>	<b>7,380,273</b>	<b>8,242,222</b>	<b>3,693,994</b>	<b>8,298,569</b>	<b>8,510,429</b>	<b>8,660,312</b>	<b>8,812,637</b>	<b>8,968,577</b>	<b>56,347</b>	<b>0.7%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 All Other Programs	-	-	-	-	2,144,717	2,053,446	2,037,058	2,047,259	2,029,696	-	-
2 Two-Way Communications repair for city agencies	-	-	-	-	235,702	248,437	255,572	260,865	268,225	-	-
3 Vehicle Repairs of all Fire Dept Vehicles	-	-	-	-	374,981	376,419	387,231	395,251	406,402	-	-
4 Vehicle Repairs of all Police Dept Vehicles	-	-	-	-	374,981	376,419	387,231	395,251	406,402	-	-
5 Vehicle Repairs of all other City Vehicles at Sample St location	-	-	-	-	374,981	376,419	387,231	395,251	406,402	-	-
6 Vehicle Repairs of all other City Vehicles at Riverside Drive location	-	-	-	-	374,981	376,419	387,231	395,251	406,402	-	-
7 Printing Services Provided to City Agencies	-	-	-	-	139,278	146,803	151,020	154,148	158,497	-	-
8 Energy Bill Payment	-	-	-	-	4,160,000	4,352,000	4,482,560	4,617,037	4,755,548	-	-
9 All other Sustainability Office Programs	-	-	-	-	332,798	298,663	397,236	455,500	579,906	-	-
10	-	-	-	-	-	-	-	-	-	-	-
					<b>8,512,419</b>	<b>8,605,025</b>	<b>8,872,370</b>	<b>9,115,813</b>	<b>9,417,480</b>		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	1,852,882	1,892,123	2,077,220	824,800	<b>2,163,505</b>	2,198,954	2,227,496	2,259,713	2,303,088	86,285	4.2%
Fringe Benefits	726,585	782,351	1,035,955	398,507	<b>1,123,820</b>	1,183,275	1,246,246	1,314,083	1,389,605	87,865	8.5%
<b>Total Personnel</b>	<b>2,579,467</b>	<b>2,674,474</b>	<b>3,113,175</b>	<b>1,223,307</b>	<b>3,287,325</b>	<b>3,382,229</b>	<b>3,473,742</b>	<b>3,573,796</b>	<b>3,692,693</b>	<b>174,150</b>	<b>5.6%</b>
<b>Supplies</b>	<b>145,523</b>	<b>168,999</b>	<b>190,636</b>	<b>69,272</b>	<b>152,780</b>	<b>151,480</b>	<b>152,385</b>	<b>154,345</b>	<b>155,095</b>	<b>(37,856)</b>	<b>-19.9%</b>
<b>Services &amp; Charges</b>											
Professional Services	25,899	12,609	96,501	-	<b>46,886</b>	41,000	46,000	57,000	58,000	(49,615)	-51.4%
Printing & Advertising	2,245	6,553	8,285	2,245	<b>7,700</b>	7,950	8,165	8,427	8,626	(585)	-7.1%
Utilities	3,969,850	4,050,442	4,346,831	2,066,212	<b>4,238,045</b>	4,430,045	4,560,810	4,696,307	4,834,818	(108,786)	-2.5%
Education & Training	13,625	18,896	20,601	658	<b>20,600</b>	20,684	20,771	20,860	20,951	(1)	0.0%
Travel	3,284	1,615	6,404	850	<b>6,530</b>	6,707	6,892	7,087	7,290	126	2.0%
Repairs & Maintenance	103,061	84,426	81,390	37,412	<b>84,390</b>	84,690	86,300	86,400	86,900	3,000	3.7%
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	143,769	154,627	182,932	91,464	<b>331,456</b>	340,285	347,092	354,028	361,112	148,524	81.2%
<b>Debt Service:</b>											
Principal	5,901	4,754	13,735	4,580	<b>13,523</b>	13,600	13,700	13,800	8,500	(212)	-1.5%
Interest & Fees	594	211	2,740	782	<b>2,133</b>	2,089	1,979	1,859	1,519	(607)	-22.2%
Grants & Subsidies	-	-	39,276	-	<b>27,851</b>	60,000	90,000	110,000	150,000	(11,425)	-29.1%
Transfers Out	-	271,850	130,519	-	<b>286,700</b>	57,700	57,700	25,000	25,000	156,181	119.7%
Other Services & Charges	9,171	13,371	73,954	3,178	<b>6,500</b>	6,566	6,834	6,904	6,976	(67,454)	-91.2%
<b>Total Services &amp; Charges</b>	<b>4,277,399</b>	<b>4,619,354</b>	<b>5,003,168</b>	<b>2,207,380</b>	<b>5,072,314</b>	<b>5,071,316</b>	<b>5,246,243</b>	<b>5,387,672</b>	<b>5,569,692</b>	<b>69,146</b>	<b>1.4%</b>
<b>Capital</b>	<b>32,262</b>	<b>140,857</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures by Type</b>	<b>7,034,651</b>	<b>7,603,684</b>	<b>8,306,979</b>	<b>3,499,959</b>	<b>8,512,419</b>	<b>8,605,025</b>	<b>8,872,370</b>	<b>9,115,813</b>	<b>9,417,480</b>	<b>205,440</b>	<b>2.5%</b>
<b>Net Surplus / (Deficit)</b>	<b>29,485</b>	<b>(223,411)</b>	<b>(64,757)</b>	<b>194,035</b>	<b>(213,849)</b>	<b>(94,596)</b>	<b>(212,057)</b>	<b>(303,176)</b>	<b>(448,902)</b>		
Beginning Cash Balance	1,465,707	1,539,451	1,333,553	1,333,553	1,268,796	1,054,947	960,351	748,293	445,117	-	-
Cash Adjustments	73,744	(205,898)	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance</b>	<b>1,539,451</b>	<b>1,333,553</b>	<b>1,268,796</b>	<b>1,527,588</b>	<b>1,054,947</b>	<b>960,351</b>	<b>748,293</b>	<b>445,117</b>	<b>(3,785)</b>		
Cash Reserves Target	766,200	888,311	990,037	358,437	1,068,593	1,043,745	1,077,890	1,104,877	1,145,665		25.00%

**Explain Significant Revenue and Expenditure Changes Below:**

The capital expenses for 2017 are in Fund 224. We are transferring monies out of our cash reserve over to fund 224 to cover our 2017 capital expenses.

Note: The Cash Reserves Target for the Central Services Fund is equal to 25% of annual expenditures, excluding utilities expenditures.



## Central Services - 222

Fund Summary - Description, Accomplishments, Goals, KPI's

**Fund Description & Purpose**

We are a dedicated provider of quality and economical services to our customers.

**2016 Accomplishments & Outcomes**

- Building Maintenance - Expansion of the CNG fueling station at the Riverside location, adding 6 new hook ups. New Roof installed at the Sample Street garage.
- Fuel management system Upgrade, software and equipment installation at all three fueling stations
- Radio Shop - AVL system implemented, Communications electronic equipment policy implemented, addition of two new customers.
- Central Stores - Transitioning from Office Max to Office Depot-they merged. Web based training
- Print shop - Design training completed, also training on the new copiers, joined the City Communication Group-discussions with departments on Central Stores items and the Print shop
- Parts Department - ongoing with Bar Coding for inventory, labeling all inventory items, which can be scanned on to the fleet job orders.
- Equipment Services - Transitioning the fleet to CNG, we have purchased 62 vehicles- 52 are bi-fuel and 10 are dedicated CNG vehicles, also added a two new external customers to increase revenues
- Sustainability Office - Installed first-ever City solar PV system, supported several departments in energy efficiency and green building

**2017 Department Goals & Objectives & Linkage to City Goals**

**Basics are Easy (BE)**

- We purchase and maintain City Assets keeping them available to our user departments, making the basic easy
- Sustainability Office - provide technical assistance to other departments seeking efficiency

**Good Government (GG)**

- Radio Shop - Upgrade Central Fire Station radio areas, upgrade Fire Dept. headsets, Unify 911 Dispatch Center transition process, add 2 new customers for revenue increase
- Central Stores - Review contracted items
- Print shop - Graphic design, formatting, layout training, monthly meetings with departments
- Building Maint. - Havoc training, establish Preventative Maintenance program for building maintenance
- Equipment Services - Continue CNG/Bi-fuel purchasing of equipment/vehicles, obtain an ASE Blue Seal Certification, continue to add new external customers for revenue increase.
- Sustainability Office - reduce waste and increase efficiency of City operations

**People/Places (PP)**

- Sustainability Office - Support high quality of life, work across departments and with community leaders, build South Bend's reputation as an innovative and modern community

**Key Performance Indicators (KPI's)**

Measure	City Goal	Type	2018				
			Long Term Goal	2015 Actual	2016 Estimated	2017 Target	
- Radio Shop	Operating expense/cost per hour	GG	Efficiency	\$64	\$55	\$60	\$62
- Print shop	Technician Productivity	GG	Quality	92.0%	91.58%	91%	91.5%
- Building Maintenance	In-house Labor Savings	GG	Efficiency	\$70,000	\$87,283	\$69,200	\$69,800
- Equipment Services	Technician Productivity	GG	Quality	86.9%	85.45	86.5%	86.7%
- Sustainability Office	Energy savings	GG	Efficiency	15%	New	5%	10%

Types: output, efficiency, effectiveness, quality, outcome, technology

**2017 Significant Changes/Challenges/Opportunities (with a focus on solutions)**

- Continue budgeting all vehicles to include compressed natural gas option for a sustainable fleet.
  
- Allocation increases of \$150,432 for Central Services. Allow Central Services to increase budget to cover these increases as long as revenues cover expenses
  
- Sustainability Office - Up-front costs of efficiency measures are hard to fund. Sustainability Office provides some liquidity for other departments needing to procure efficiency or renewable energy equipment if the payback period is reasonable.

## Central Services - 222

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	
<b>Staffing (Full-Time Employees)</b>									
Non-Bargaining									
Director of Central Services	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Manager - Equipment Services	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Supervisor - Maintenance Mechanic	3.0	3.0	3.0	4.0	4.0	4.0	4.0	4.0	4.0
Superintendent II	2.0	2.0	2.0	-	-	-	-	-	-
Superintendent III	-	-	-	1.0	1.0	1.0	1.0	1.0	1.0
Superintendent V	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Financial Specialist Senior	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Financial Specialist III	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Maintenance Foreman II	1.0	1.0	-	-	-	-	-	-	-
Inventory Control Technician II	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Print Shop Technician	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Director of Communications & Radio	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Radio Technician I	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Radio Technician III	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Director of Office of Sustainability	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Sustainability Coordinator	1.0	1.0	-	-	-	-	-	-	-
Sustainability Project Manager	-	-	-	1.0	1.0	1.0	1.0	1.0	1.0
<b>Total Non-Bargaining</b>	<b>18.0</b>	<b>18.0</b>	<b>16.0</b>	<b>17.0</b>	<b>17.0</b>	<b>17.0</b>	<b>17.0</b>	<b>17.0</b>	<b>17.0</b>
Bargaining									
Mechanic V's	12.0	12.0	8.0	12.0	12.0	12.0	12.0	12.0	12.0
Mechanic IV's	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Machinist V's	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Parts Clerk I	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Parts Clerk II	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Janitor/General Labor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Building Maintenance	-	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0
<b>Total Bargaining</b>	<b>24.0</b>	<b>24.0</b>	<b>21.0</b>	<b>25.0</b>	<b>25.0</b>	<b>25.0</b>	<b>25.0</b>	<b>25.0</b>	<b>25.0</b>
<b>Total Full-Time Employees</b>	<b>42.0</b>	<b>42.0</b>	<b>37.0</b>	<b>42.0</b>	<b>42.0</b>	<b>42.0</b>	<b>42.0</b>	<b>42.0</b>	<b>42.0</b>

**Explain Significant Staffing Changes Below:**

We changed the Maintenance Foreman II Non Bargaining position back to a Teamster position called Building Maintenance. The "Sustainability Coordinator" was re-titled to "Sustainability Project Manager". We changed one of the Superintendent II's to a Superintendent III for our Building Maintenance supervisor. We changed the Superintendent II to a Supervisor Maintenance Mechanic.

## Central Services Capital - 224

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	79	900	807	900	-	-	-	-	-	0.0%
Transfers In	-	271,850	130,519	-	286,700	57,700	57,700	25,000	25,000	156,181	119.7%
<b>Total Revenue</b>	-	<b>271,929</b>	<b>131,419</b>	<b>807</b>	<b>287,600</b>	<b>57,700</b>	<b>57,700</b>	<b>25,000</b>	<b>25,000</b>	<b>156,181</b>	<b>118.8%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Capital Repairs & Maintenance Projects					<b>286,700</b>	57,700	57,700	25,000	25,000		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>	-	29,190	42,800	12,799	<b>8,000</b>	8,000	8,000	-	-	(34,800)	-81.3%
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	17,222	60,019	-	<b>49,700</b>	49,700	49,700	25,000	25,000	(10,319)	-17.2%
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	17,222	60,019	-	<b>49,700</b>	49,700	49,700	25,000	25,000	(10,319)	-17.2%
<b>Capital</b>	-	38,598	202,765	137,820	229,000	-	-	-	-	26,235	12.9%
<b>Total Expenditures by Type</b>	-	<b>85,010</b>	<b>305,584</b>	<b>150,619</b>	<b>286,700</b>	<b>57,700</b>	<b>57,700</b>	<b>25,000</b>	<b>25,000</b>	<b>(18,884)</b>	<b>-6.2%</b>
<b>Net Surplus / (Deficit)</b>	-	<b>186,919</b>	<b>(174,165)</b>	<b>(149,812)</b>	<b>900</b>	-	-	-	-		
Beginning Cash Balance	-	-	187,163	187,163	12,998	13,898	13,898	13,898	13,898		
Cash Adjustments	-	187,163	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	-	<b>187,163</b>	<b>12,998</b>	<b>37,351</b>	<b>13,898</b>	<b>13,898</b>	<b>13,898</b>	<b>13,898</b>	<b>13,898</b>		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		0.00%

**Explain Significant Revenue and Expenditure Changes Below:**

Transfers from Fund No. 222 (Central Services Operations) to the Fund No. 224 (Central Services Capital) are made annually to cover capital expenditures. These funds are only expected to be used for cash capital purposes. There is no cash reserves target in this fund because it is a capital fund that receives transfers as needed to fund capital spending.

**Fund Description & Purpose**

This fund is used to cover costs of capital projects relating to the Central Services Operations. It is funded by "net income" of the Central Services Operations and expenditures are made as needed and based on funds available.

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		
<b>REVENUES</b>											
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	2,986,255	3,046,096	3,107,136	3,169,399	704,108	31.7%
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	176,495	124,398	65,900	36,280	630,000	60,000	60,000	60,000	60,000	564,100	856.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>3,036,214</b>	<b>1,347,165</b>	<b>2,289,383</b>	<b>1,144,042</b>	<b>3,557,591</b>	<b>3,046,255</b>	<b>3,106,096</b>	<b>3,167,136</b>	<b>3,229,399</b>	<b>1,268,208</b>	<b>55.4%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Workers' Compensation					722,386	725,000	730,000	735,000	740,000		
2 Liability Claims					2,034,051	1,511,255	1,556,096	1,602,136	1,649,399		
3 Business Insurance					567,149	570,000	575,000	580,000	585,000		
4 Safety & Risk Management					234,005	240,000	245,000	250,000	255,000		
					<b>3,557,591</b>	<b>3,046,255</b>	<b>3,106,096</b>	<b>3,167,136</b>	<b>3,229,399</b>		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	131,899	153,506	172,475	62,014	<b>178,572</b>	182,143	185,786	189,502	193,292	6,097	3.5%
Fringe Benefits	47,608	66,042	77,660	34,063	<b>90,227</b>	97,445	105,241	113,660	122,753	12,567	16.2%
<b>Total Personnel</b>	<b>179,507</b>	<b>219,548</b>	<b>250,135</b>	<b>96,077</b>	<b>268,799</b>	<b>279,588</b>	<b>291,027</b>	<b>303,162</b>	<b>316,045</b>	<b>18,664</b>	<b>7.5%</b>
<b>Supplies</b>	<b>17,193</b>	<b>29,641</b>	<b>30,734</b>	<b>5,531</b>	<b>21,062</b>	<b>21,062</b>	<b>21,062</b>	<b>21,062</b>	<b>21,062</b>	<b>(9,672)</b>	<b>-31.5%</b>
<b>Services &amp; Charges</b>											
Professional Services	132,000	166,926	408,503	100,138	<b>196,629</b>	196,629	196,629	196,629	196,629	(211,874)	-51.9%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	11,333	24,110	40,381	6,830	<b>18,500</b>	18,500	18,500	18,500	18,500	(21,881)	-54.2%
Travel	3,615	7,473	6,000	1,775	<b>5,900</b>	5,900	5,900	5,900	5,900	(100)	-1.7%
Repairs & Maintenance	533	903	6,000	3,117	<b>3,500</b>	3,500	3,500	3,500	3,500	(2,500)	-41.7%
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	79,915	32,242	41,145	20,568	<b>80,566</b>	61,459	62,688	63,942	65,220	39,421	95.8%
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	2,113,987	2,021,191	2,337,450	910,376	<b>2,962,635</b>	2,459,617	2,506,790	2,554,441	2,602,543	625,185	26.7%
<b>Total Services &amp; Charges</b>	<b>2,341,383</b>	<b>2,252,845</b>	<b>2,839,479</b>	<b>1,042,804</b>	<b>3,267,730</b>	<b>2,745,605</b>	<b>2,794,007</b>	<b>2,842,912</b>	<b>2,892,292</b>	<b>428,251</b>	<b>15.1%</b>
<b>Capital</b>	<b>3,555</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures by Type</b>	<b>2,541,638</b>	<b>2,502,034</b>	<b>3,120,348</b>	<b>1,144,412</b>	<b>3,557,591</b>	<b>3,046,255</b>	<b>3,106,096</b>	<b>3,167,136</b>	<b>3,229,399</b>	<b>437,243</b>	<b>14.0%</b>
<b>Net Surplus / (Deficit)</b>	<b>494,576</b>	<b>(1,154,869)</b>	<b>(830,965)</b>	<b>(370)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Beginning Cash Balance	5,185,497	5,683,353	4,532,060	4,532,060	3,701,095	3,701,095	3,701,095	3,701,095	3,701,095		
Cash Adjustments	497,856	(1,151,293)	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>5,683,353</b>	<b>4,532,060</b>	<b>3,701,095</b>	<b>4,531,690</b>	<b>3,701,095</b>	<b>3,701,095</b>	<b>3,701,095</b>	<b>3,701,095</b>	<b>3,701,095</b>		
Cash Reserves Target	1,270,819	1,251,017	1,560,174	572,206	1,778,796	1,523,128	1,553,048	1,583,568	1,614,700		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.

**Fund Description & Purpose**

This fund is used to cover self-insurance insurance claims and premiums (business insurance and Workers' Compensation), as well as the cost of Safety & Risk personnel and City-wide training. It is funded through allocations to various departments based on historical claims against this fund.



## Liability Insurance - 226

Fund Summary - Full-Time Employees

*Report ONLY Full-Time positions*

Position	2016			2017	Forecast			
	2015 Actual	Amended Budget	6/30/2016 Actual	Proposed Budget	2018	2019	2020	2021
<b>Staffing (Full-Time Employees)</b>								
Non-Bargaining								
Director, Safety & Risk	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
Public Works Safety Coordinator	1.0	-	-	-	-	-	-	-
Claims Adjuster	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
<b>Total Non-Bargaining</b>	<b>4.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.5</b>	<b>3.5</b>	<b>3.5</b>	<b>3.5</b>	<b>3.5</b>
<b>Total Full-Time Employees</b>	<b>4.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.5</b>	<b>3.5</b>	<b>3.5</b>	<b>3.5</b>	<b>3.5</b>

**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.

## Loss Recovery - 227

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	30,500	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	22,331	23,551	7,660	4,837	1,000	200	200	200	200	(6,660)	-86.9%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>22,331</b>	<b>54,051</b>	<b>7,660</b>	<b>4,837</b>	<b>1,000</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>(6,660)</b>	<b>-86.9%</b>
<b>EXPENDITURES BY PROGRAM</b>					<b>500,000</b>						
1 Brownfields Program Administration											
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>											
	-	72,461	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	548,227	244,630	350,000	-	300,000	-	-	-	-	(50,000)	-14.3%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	1,336,277	2,776,504	72,302	20,016	200,000	-	-	-	-	127,698	176.6%
<b>Total Services &amp; Charges</b>	<b>1,884,504</b>	<b>3,021,134</b>	<b>422,302</b>	<b>20,016</b>	<b>500,000</b>	-	-	-	-	<b>77,698</b>	<b>18.4%</b>
<b>Capital</b>	<b>209,968</b>	<b>1,831,099</b>	<b>58,009</b>	<b>3,200</b>	-	-	-	-	-	<b>(58,009)</b>	<b>-100.0%</b>
<b>Total Expenditures by Type</b>	<b>2,094,472</b>	<b>4,924,694</b>	<b>480,311</b>	<b>23,216</b>	<b>500,000</b>	-	-	-	-	<b>19,689</b>	<b>4.1%</b>
<b>Net Surplus / (Deficit)</b>	<b>(2,072,141)</b>	<b>(4,870,643)</b>	<b>(472,651)</b>	<b>(18,379)</b>	<b>(499,000)</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>		
Beginning Cash Balance	7,936,033	5,867,278	994,542	994,542	521,891	22,891	23,091	23,291	23,491		
Cash Adjustments	(2,068,754)	(4,872,736)	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>5,867,278</b>	<b>994,542</b>	<b>521,891</b>	<b>976,163</b>	<b>22,891</b>	<b>23,091</b>	<b>23,291</b>	<b>23,491</b>	<b>23,691</b>		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		0.00%

**Explain Significant Revenue and Expenditure Changes Below:**

The \$200,000 service charge is for reconditioning the Granular Activated Carbon (GAC) units at the Water Works Olive Facility. \$300,000 is expected to be used for continued soil remediation at the Ignition Park Technology Center.

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

**Fund Description & Purpose**

This fund was established in 2008 as a collection point for settlement monies as a result of favorable outcomes from litigation. Its first inflow was \$4.46 million received from the MTBE settlement. Then in 2013, the Studebaker/Oliver brownfield settlement was reached for \$3.8 million. In 2013, the administration began using this fund for larger one-time projects, in accordance with its lack of a consistent revenue source.

Public Safety Local Option Income Tax (LOIT) - 249

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	6,380,029	6,466,190	6,791,160	3,395,580	7,467,618	7,616,970	7,769,310	7,924,696	8,083,190	676,458	10.0%
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	4,421	5,386	6,000	3,403	6,000	6,000	6,000	6,000	6,000	-	0.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>6,384,450</b>	<b>6,471,576</b>	<b>6,797,160</b>	<b>3,398,983</b>	<b>7,473,618</b>	<b>7,622,970</b>	<b>7,775,310</b>	<b>7,930,696</b>	<b>8,089,190</b>	<b>676,458</b>	<b>10.0%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Police Department	3,989,096	3,868,694	3,696,821	1,758,841	4,181,866	4,200,000	4,300,000	4,400,000	4,500,000		
2 Fire Department	3,134,317	3,254,182	2,903,805	1,345,757	3,280,779	3,421,170	3,473,510	3,528,896	3,589,190		
					<b>7,462,645</b>	<b>7,621,170</b>	<b>7,773,510</b>	<b>7,928,896</b>	<b>8,089,190</b>		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	5,227,536	5,187,944	4,634,437	2,187,872	5,279,241	5,336,079	5,442,717	5,551,487	5,662,433	644,804	13.9%
Fringe Benefits	1,895,877	1,934,932	1,966,189	916,726	2,183,404	2,285,091	2,330,793	2,377,409	2,426,757	217,215	11.0%
<b>Total Personnel</b>	<b>7,123,413</b>	<b>7,122,876</b>	<b>6,600,626</b>	<b>3,104,598</b>	<b>7,462,645</b>	<b>7,621,170</b>	<b>7,773,510</b>	<b>7,928,896</b>	<b>8,089,190</b>	<b>862,019</b>	<b>13.1%</b>
<b>Supplies</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Capital</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	<b>7,123,413</b>	<b>7,122,876</b>	<b>6,600,626</b>	<b>3,104,598</b>	<b>7,462,645</b>	<b>7,621,170</b>	<b>7,773,510</b>	<b>7,928,896</b>	<b>8,089,190</b>	<b>862,019</b>	<b>13.1%</b>
<b>Net Surplus / (Deficit)</b>	<b>(738,963)</b>	<b>(651,300)</b>	<b>196,534</b>	<b>294,385</b>	<b>10,973</b>	<b>1,800</b>	<b>1,800</b>	<b>1,800</b>	<b>-</b>		
Beginning Cash Balance	2,032,194	1,293,979	642,770	642,770	839,304	850,277	852,077	853,877	855,677		
Cash Adjustments	(738,215)	(651,208)	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>1,293,979</b>	<b>642,770</b>	<b>839,304</b>	<b>937,155</b>	<b>850,277</b>	<b>852,077</b>	<b>853,877</b>	<b>855,677</b>	<b>855,677</b>		
Cash Reserves Target	569,873	569,830	528,050	248,368	597,012	609,694	621,881	634,312	647,135		8.00%
<b>Explain Significant Revenue and Expenditure Changes Below:</b>											
This fund covers 43 Police Patrol Officers and 35 1st Class Fire Fighters during 2017. Public Safety LOIT revenue is projected to increase by 10% during 2017 due to wage growth.											
Note: The Cash Reserves Target for the Public Safety L.O.I.T. Fund is equal to 8% of annual expenditures (roughly one month of expenditures).											
<b>Fund Description &amp; Purpose</b>											
This fund uses Public Safety Local Option Income Taxes (PS LOIT) to fund salaries of a set number of sworn police officers and firefighters.											

## Public Safety Local Option Income Tax (LOIT) - 249

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	
<b>Staffing (Full-Time Employees)</b>									
Bargaining									
Patrolman 1st Class	43.0	38.0	38.0	43.0	43.0	43.0	43.0	43.0	43.0
Firefighter 1st Class	37.0	32.0	32.0	35.0	33.0	33.0	33.0	33.0	33.0
Total Bargaining	80.0	70.0	70.0	78.0	76.0	76.0	76.0	76.0	76.0
<b>Total Full-Time Employees</b>	<b>80.0</b>	<b>70.0</b>	<b>70.0</b>	<b>78.0</b>	<b>76.0</b>	<b>76.0</b>	<b>76.0</b>	<b>76.0</b>	<b>76.0</b>
<b>Explain Significant Staffing Changes Below:</b>									
Due to an increase in the Public Safety Local Option Income Tax revenue for 2017, the City is able to fund additional positions from this fund, thereby relieving some of the pressure on the General Fund.									



The South Bend Police Athletic League (PAL) relaunched in 2006 with the founding of the South Bend Police Boxing Club. SBPD Captain Darryl Boykins and Pastor Verneil Lewis of Grace Community Baptist Church paired “in the ring” to bring this free program that matches cops and youth ages 10-18 in a sports mentoring environment. The objective of the Boxing Club is to encourage young people to value peaceful and positive ways to resolve differences and frustrations. It’s a way for youth to "put down" violence and death—and "put on" the boxing gloves for a better life.

Local Roads & Streets - 251

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	1,017,383	1,045,516	1,068,000	562,621	1,068,000	1,089,360	1,111,147	1,133,370	1,156,038	-	0.0%
Grants/Intergovernmental	-	-	210,600	356	256,000	423,000	303,000	303,000	303,000	45,400	21.6%
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	43,165	461,539	601,700	323,995	20,000	20,000	20,000	20,000	20,000	(581,700)	-96.7%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>1,060,548</b>	<b>1,507,055</b>	<b>1,880,300</b>	<b>886,971</b>	<b>1,344,000</b>	<b>1,532,360</b>	<b>1,434,147</b>	<b>1,456,370</b>	<b>1,479,038</b>	<b>(536,300)</b>	<b>-28.5%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Road Improvements					<b>1,490,000</b>	1,898,000	1,721,460	1,745,389	1,769,797		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>	471,771	357,704	469,668	123,244	<b>450,000</b>	459,000	468,180	477,544	487,094	(19,668)	-4.2%
<b>Services &amp; Charges</b>											
Professional Services	-	11,000	25,900	12,900	<b>20,000</b>	20,000	20,000	20,000	20,000	(5,900)	-22.8%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	386,469	209,744	<b>700,000</b>	714,000	728,280	742,846	757,703	313,531	81.1%
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	11,000	412,369	222,644	<b>720,000</b>	734,000	748,280	762,846	777,703	307,631	74.6%
<b>Capital</b>	85,703	855,424	1,360,907	322,630	320,000	705,000	505,000	505,000	505,000	(1,040,907)	-76.5%
<b>Total Expenditures by Type</b>	<b>557,474</b>	<b>1,224,128</b>	<b>2,242,944</b>	<b>668,518</b>	<b>1,490,000</b>	<b>1,898,000</b>	<b>1,721,460</b>	<b>1,745,389</b>	<b>1,769,797</b>	<b>(752,944)</b>	<b>-33.6%</b>
<b>Net Surplus / (Deficit)</b>	<b>503,074</b>	<b>282,927</b>	<b>(362,644)</b>	<b>218,454</b>	<b>(146,000)</b>	<b>(365,640)</b>	<b>(287,313)</b>	<b>(289,019)</b>	<b>(290,759)</b>		
Beginning Cash Balance	1,941,375	2,445,859	2,730,925	2,730,925	2,368,281	2,222,281	1,856,641	1,569,328	1,280,309		
Cash Adjustments	504,484	285,066	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>2,445,859</b>	<b>2,730,925</b>	<b>2,368,281</b>	<b>2,949,378</b>	<b>2,222,281</b>	<b>1,856,641</b>	<b>1,569,328</b>	<b>1,280,309</b>	<b>989,549</b>		
Cash Reserves Target	139,369	306,032	560,736	167,129	372,500	474,500	430,365	436,347	442,449		25.00%

**Explain Significant Revenue and Expenditure Changes Below:**

This fund receives grants originating from the State of Indiana as well as Gas Tax. Refer to Capital section for list of projects expected in 2017 - 2021.

**Fund Description & Purpose**

This fund is used to collect grants and gas tax to be used to improve the roads throughout the City.

LOIT Special Distribution - 257

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	4,217,549	4,217,549	-	-	-	-	-	(4,217,549)	-100.0%
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	650,000	-	1,278,000	-	-	-	-	628,000	96.6%
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	100,000	-	40,000	-	-	-	-	(60,000)	-60.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	-	-	<b>4,967,549</b>	<b>4,217,549</b>	<b>1,318,000</b>	-	-	-	-	<b>(3,649,549)</b>	<b>-73.5%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Construction Project Management					<b>2,130,000</b>	800,000	760,000	-	-		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Capital</b>	-	-	850,000	-	2,130,000	800,000	760,000	-	-	1,280,000	150.6%
<b>Total Expenditures by Type</b>	-	-	<b>850,000</b>	-	<b>2,130,000</b>	<b>800,000</b>	<b>760,000</b>	-	-	<b>1,280,000</b>	<b>150.6%</b>
<b>Net Surplus / (Deficit)</b>	-	-	<b>4,117,549</b>	<b>4,217,549</b>	<b>(812,000)</b>	<b>(800,000)</b>	<b>(760,000)</b>	-	-		
Beginning Cash Balance	-	-	-	-	4,117,549	3,305,549	2,505,549	1,745,549	1,745,549		
Cash Adjustments	-	-	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	-	-	<b>4,117,549</b>	<b>4,217,549</b>	<b>3,305,549</b>	<b>2,505,549</b>	<b>1,745,549</b>	<b>1,745,549</b>	<b>1,745,549</b>		
Cash Reserves Target											

**Explain Significant Revenue and Expenditure Changes Below:**

During 2016, the State of Indiana issued funds due to various municipalities and counties for infrastructure improvements. This was a one-time distribution and has specific laws associated with the use of the funds. Part of the distribution was deposited into the Rainy Day fund. It is allowable by law to use some of these funds as matching grant funds for various infrastructure improvement projects. Therefore, in 2017, the City anticipates receiving various grants into this fund for further projects. Refer to capital section for list of expected projects.

**Fund Description & Purpose**

This fund is used for the one-time distribution received in 2016 and the grants associated with the matching funds. All projects funded from here relate to infrastructure projects.

## 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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	185,783	77,117	196,000	121,000	145,000	145,000	145,000	145,000	145,000	(51,000)	-26.0%
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	83,312	22,387	17,705	17,705	15,640	18,000	18,000	20,000	20,000	(2,065)	-11.7%
Other Income	3,603	4,201	4,400	2,025	4,400	4,400	4,400	4,400	4,400	-	0.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>272,698</b>	<b>103,705</b>	<b>218,105</b>	<b>140,730</b>	<b>165,040</b>	<b>167,400</b>	<b>167,400</b>	<b>169,400</b>	<b>169,400</b>	<b>(53,065)</b>	<b>-24.3%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Human Rights Department					82,405	84,080	86,205	88,448	90,819		
2 Planning & Neigh. Development					112,991	116,111	119,045	122,143	125,416		
					<b>195,396</b>	<b>200,191</b>	<b>205,250</b>	<b>210,591</b>	<b>216,235</b>		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	82,049	88,073	89,355	40,368	<b>91,143</b>	92,966	94,825	96,722	98,656	1,788	2.0%
Fringe Benefits	27,766	30,813	33,462	15,853	<b>34,953</b>	37,749	40,769	44,031	47,553	1,491	4.5%
<b>Total Personnel</b>	<b>109,815</b>	<b>118,886</b>	<b>122,817</b>	<b>56,221</b>	<b>126,096</b>	<b>130,715</b>	<b>135,594</b>	<b>140,752</b>	<b>146,209</b>	<b>3,279</b>	<b>2.7%</b>
<b>Supplies</b>	<b>1,902</b>	<b>1,818</b>	<b>2,300</b>	<b>908</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>(300)</b>	<b>-13.0%</b>
<b>Services &amp; Charges</b>											
Professional Services	51,456	40,769	48,771	12,496	<b>27,000</b>	27,000	27,000	27,000	27,000	(21,771)	-44.6%
Printing & Advertising	24,190	27,353	14,450	9,049	<b>15,000</b>	15,000	15,000	15,000	15,000	550	3.8%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	3,136	1,928	7,500	767	<b>3,500</b>	3,500	3,500	3,500	3,500	(4,000)	-53.3%
Travel	8,519	8,140	14,700	2,203	<b>13,000</b>	13,000	13,000	13,000	13,000	(1,700)	-11.6%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	10,200	9,668	11,300	1,465	<b>8,800</b>	8,976	9,156	9,339	9,525	(2,500)	-22.1%
<b>Total Services &amp; Charges</b>	<b>97,501</b>	<b>87,858</b>	<b>96,721</b>	<b>25,980</b>	<b>67,300</b>	<b>67,476</b>	<b>67,656</b>	<b>67,839</b>	<b>68,025</b>	<b>(29,421)</b>	<b>-30.4%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures by Type</b>	<b>209,218</b>	<b>208,562</b>	<b>221,838</b>	<b>83,109</b>	<b>195,396</b>	<b>200,191</b>	<b>205,250</b>	<b>210,591</b>	<b>216,235</b>	<b>(26,442)</b>	<b>-11.9%</b>
<b>Net Surplus / (Deficit)</b>	<b>63,480</b>	<b>(104,857)</b>	<b>(3,733)</b>	<b>57,621</b>	<b>(30,356)</b>	<b>(32,791)</b>	<b>(37,850)</b>	<b>(41,191)</b>	<b>(46,835)</b>		
Beginning Cash Balance	466,775	530,516	425,850	425,850	422,117	391,761	358,970	321,120	279,929		
Cash Adjustments	63,741	(104,665)	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>530,516</b>	<b>425,850</b>	<b>422,117</b>	<b>483,471</b>	<b>391,761</b>	<b>358,970</b>	<b>321,120</b>	<b>279,929</b>	<b>233,095</b>		
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. Refer to Human Rights Fund 101-1008 for overall department goals, accomplishments and KPI's.

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

**Fund Description & Purpose**

This fund is used to account for federal and state grants received by the City relating to Human Rights activities.

## Human Rights Federal Grants - 258

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	
<b>Staffing (Full-Time Employees)</b>									
Non-Bargaining									
Investigator III	1.0	1.0	1.0	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
Total Non-Bargaining	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
<b>Total Full-Time Employees</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>
<b>Explain Significant Staffing Changes Below:</b>									
No changes required for 2017.									



## East Race Waterway - 271

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	32	21	30	5	-	-	-	-	-	(30)	-100.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>32</b>	<b>21</b>	<b>30</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(30)</b>	<b>-100.0%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 East Race Maintenance and Repairs					1,367	-	-	-	-		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>9,092</b>	<b>3,998</b>	<b>-</b>	<b>-</b>	<b>1,367</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,367</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures by Type</b>	<b>9,092</b>	<b>3,998</b>	<b>-</b>	<b>-</b>	<b>1,367</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,367</b>	<b>-</b>
<b>Net Surplus / (Deficit)</b>	<b>(9,060)</b>	<b>(3,977)</b>	<b>30</b>	<b>5</b>	<b>(1,367)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
Beginning Cash Balance	14,372	5,315	1,337	1,337	1,367	(0)	(0)	(0)	(0)		
Cash Adjustments	(9,057)	(3,979)	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>5,315</b>	<b>1,337</b>	<b>1,367</b>	<b>1,342</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		0.00%

**Explain Significant Revenue and Expenditure Changes Below:**

Fund accounts for revenues and expenditures for the East Race Waterway. Revenues were derived from race event entry fees. At this time, no races are anticipated being held. No revenues are expected for this fund.

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

**Fund Description & Purpose**

Fund accounts for revenues and expenditures for the East Race Waterway. Revenues were derived from race event entry fees.



Morris & Palais Marketing - 273

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	10,610	11,021	18,000	8,318	18,000	18,360	18,727	19,102	19,483.78	-	0.0%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	75	158	250	158	300	306	312	318	324.73	50	20.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>10,685</b>	<b>11,179</b>	<b>18,250</b>	<b>8,476</b>	<b>18,300</b>	<b>18,666</b>	<b>19,039</b>	<b>19,420</b>	<b>19,809</b>	<b>50</b>	<b>0.3%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Promotion of Morris Performing Arts Center and Palais Royal					<b>18,000</b>	18,360	18,727	19,102	19,484		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	11,957	7,541	18,878	2,457	<b>18,000</b>	18,360	18,727	19,102	19,483.78	(878)	-4.7%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>11,957</b>	<b>7,541</b>	<b>18,878</b>	<b>2,457</b>	<b>18,000</b>	<b>18,360</b>	<b>18,727</b>	<b>19,102</b>	<b>19,484</b>	<b>(878)</b>	<b>-4.7%</b>
<b>Capital</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	<b>11,957</b>	<b>7,541</b>	<b>18,878</b>	<b>2,457</b>	<b>18,000</b>	<b>18,360</b>	<b>18,727</b>	<b>19,102</b>	<b>19,484</b>	<b>(878)</b>	<b>-4.7%</b>
<b>Net Surplus / (Deficit)</b>	<b>(1,272)</b>	<b>3,638</b>	<b>(628)</b>	<b>6,019</b>	<b>300</b>	<b>306</b>	<b>312</b>	<b>318</b>	<b>325</b>		
Beginning Cash Balance	27,985	26,729	30,391	30,391	29,763	30,063	30,369	30,681	31,000		
Cash Adjustments	(1,256)	3,662	-	(39)	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>26,729</b>	<b>30,391</b>	<b>29,763</b>	<b>36,372</b>	<b>30,063</b>	<b>30,369</b>	<b>30,681</b>	<b>31,000</b>	<b>31,324</b>		
Cash Reserves Target	2,989	1,885	4,720	614	4,500	4,590	4,682	4,775	4,871		25.00%

**Explain Significant Revenue and Expenditure Changes Below:**

Revenue for this fund is collected through donations and sponsorships and used to assist with continued promotions of and within the Morris Complex. Starting 2013, we were able to not only advertise on the Electronic Billboard at the Linebacker, but to secure sponsorships to help fund the advertising for it.

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

# Morris & Palais Marketing - 273

Fund Summary - Description, Accomplishments, Goals, KPI's

**Fund Description & Purpose**

The Morris Performing Arts Center and Palais Royale Marketing Fund was established as a separate, non-reverting fund to receive monies from the selling of commercial promotions and advertising on the marquee attached to The Morris Performing Arts Center; to receive monies from marketing sponsorships such as commercial ads on the ticket envelopes; and to accept donations to the Morris Performing Arts Center and Palais Royale (Morris Complex). All sums collected are used for the sole purpose of assisting with continued promotions for both the Morris PAC and the Palais Royale (Morris Complex).

**2016 Accomplishments & Outcomes**

- Secured sponsors for Ticket Stock
- Secured sponsors for Ticket Envelopes
- Renewed 5 sponsors for the TV Monitors in the Lobby
- Gave approximately 7 tours which included over 70 people
- Secured sponsors for the DTSB Electronic Billboard message Co-Op

**Key Performance Indicators (KPI's)**

Measure	City Goal	Type	2018	2015	2016	2017
			Long Term Goal	Actual	Estimated	Target
- Number sponsorships ticket stock and outer envelopes	GG	Output	2	2	2	2
- Secure Sponsorships for the TV monitors in the Lobby	GG	Outcome	5	5	5	5
- Give tours of the Morris Complex (Note: 450 tours in 2015 were part of SB150 celebration.)	GG	Outcome	70	712	100	100
- Secure future Sponsorships for the DTSB billboard (weeks)	GG	Outcome	45	25	35	40

Types: output, efficiency, effectiveness, quality, outcome, technology

**2017 Significant Changes/Challenges/Opportunities (with a focus on solutions)**

- Revenue for the fund is collected through donations and sponsorships and used to assist with continued promotion of and within the Morris Complex.
- Challenge: Securing business sponsorships when many NFP also seeking funds. Solutions - Will inquire and ask for the support from multiple businesses when deemed appropriate.



Fridays by the Fountain in front of the Morris Performing Arts Center

## Police Take Home Vehicle Program - 278

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	123,640	126,547	112,400	56,328	126,200	-	-	-	-	13,800	12.3%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>123,640</b>	<b>126,547</b>	<b>112,400</b>	<b>56,328</b>	<b>126,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,800</b>	<b>12.3%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Police Operations and Maintenance					<b>10,000</b>	10,000	10,000	10,000	10,000		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>	60,580	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	1,086	10,000	53	<b>10,000</b>	10,000	10,000	10,000	10,000	-	0.0%
<b>Total Services &amp; Charges</b>	-	1,086	10,000	53	<b>10,000</b>	10,000	10,000	10,000	10,000	-	0.0%
<b>Capital</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	<b>60,580</b>	<b>1,086</b>	<b>10,000</b>	<b>53</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>0.0%</b>
<b>Net Surplus / (Deficit)</b>	<b>63,060</b>	<b>125,461</b>	<b>102,400</b>	<b>56,275</b>	<b>116,200</b>	<b>(10,000)</b>	<b>(10,000)</b>	<b>(10,000)</b>	<b>(10,000)</b>		
Beginning Cash Balance	452,953	516,310	642,308	642,308	744,708	860,908	850,908	840,908	830,908		
Cash Adjustments	63,357	125,997	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>516,310</b>	<b>642,308</b>	<b>744,708</b>	<b>698,583</b>	<b>860,908</b>	<b>850,908</b>	<b>840,908</b>	<b>830,908</b>	<b>820,908</b>		
Cash Reserves Target	15,145	272	2,500	13	2,500	2,500	2,500	2,500	2,500		25.00%

**Explain Significant Revenue and Expenditure Changes Below:**

The deduction from Sworn Officers to pay for off duty insurance will be suspended once the Fund reaches a balance of \$750,000. Revenues are derived from police officers paying in to the fund to cover liability which may occur in a take home police vehicle when an officer is off duty. Based on an agreement with the FOP, the deductions will be suspended until the ending cash balance falls below \$500,000 again.

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



**Fund Description & Purpose**

This fund is used to account for expenses associated with claims arising from the use of program vehicles occurring while officers are no on duty. Funding is provided by officers participating in the program.

IT - Innovation - 311 Call Center - 279

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	499,358	236,969	5,197,431	5,420,605	5,133,998	5,108,763	5,107,188	4,698,073	940.8%
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	-	-	<b>499,358</b>	<b>236,969</b>	<b>5,197,431</b>	<b>5,420,605</b>	<b>5,133,998</b>	<b>5,108,763</b>	<b>5,107,188</b>	<b>4,698,073</b>	<b>940.8%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 311					<b>523,876</b>	537,549	551,892	566,951	582,773		
2 Compliance Management					<b>228,474</b>	238,472	224,635	222,975	222,389		
3 Financial Services					<b>345,732</b>	360,949	339,711	337,095	336,121		
4 Department Specific Applications					<b>678,053</b>	709,157	663,120	656,458	653,244		
5 Enterprise Applications -ERP					<b>529,334</b>	553,333	518,429	513,598	511,405		
6 Enterprise Applications -GIS					<b>1,050,960</b>	1,098,483	1,029,608	1,020,162	1,015,933		
7 Help Desk & Training					<b>160,497</b>	167,354	157,382	156,002	155,377		
8 Strategy					<b>736,894</b>	769,833	722,842	716,671	714,088		
9 Network & Wireless					<b>683,915</b>	714,517	670,798	665,033	662,605		
10 Performance					<b>259,696</b>	270,958	255,581	253,816	253,254		
					<b>5,197,431</b>	5,420,605	5,133,998	5,108,763	5,107,188		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	319,165	150,319	<b>1,480,202</b>	1,509,800	1,539,990	1,570,784	1,602,194	1,161,037	363.8%
Fringe Benefits	-	-	140,410	67,310	<b>639,751</b>	667,119	696,677	728,599	763,074	499,341	355.6%
<b>Total Personnel</b>	-	-	<b>459,575</b>	<b>217,629</b>	<b>2,119,953</b>	<b>2,176,919</b>	<b>2,236,667</b>	<b>2,299,383</b>	<b>2,365,268</b>	<b>1,660,378</b>	<b>361.3%</b>
<b>Supplies</b>	-	-	5,300	1,612	<b>978,700</b>	956,700	956,700	973,700	956,700	973,400	18366.0%
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	<b>801,159</b>	447,300	447,300	447,300	447,300	801,159	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	2,416	1,543	<b>67,916</b>	67,964	68,014	68,064	68,115	65,500	2711.1%
Travel	-	-	11,017	6,813	<b>31,870</b>	31,690	31,925	32,164	32,408	20,853	189.3%
Repairs & Maintenance	-	-	3,336	1,668	<b>1,027,629</b>	1,532,602	1,142,444	1,048,700	1,053,538	1,024,293	30704.2%
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	13,253	6,624	<b>4,584</b>	4,675	4,768	4,863	4,960	(8,669)	-65.4%
<b>Debt Service:</b>											
Principal	-	-	-	-	<b>153,113</b>	192,422	191,731	180,736	130,000	153,113	-
Interest & Fees	-	-	-	-	<b>10,207</b>	7,577	51,646	51,003	46,000	10,207	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	4,461	1,080	<b>2,300</b>	2,756	2,803	2,851	2,900	(2,161)	-48.4%
<b>Total Services &amp; Charges</b>	-	-	<b>34,483</b>	<b>17,728</b>	<b>2,098,778</b>	<b>2,286,986</b>	<b>1,940,631</b>	<b>1,835,680</b>	<b>1,785,220</b>	<b>2,064,295</b>	<b>5986.4%</b>
<b>Capital</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	-	-	<b>499,358</b>	<b>236,969</b>	<b>5,197,431</b>	<b>5,420,605</b>	<b>5,133,998</b>	<b>5,108,763</b>	<b>5,107,188</b>	<b>4,698,073</b>	<b>940.8%</b>
<b>Net Surplus / (Deficit)</b>	-	-	-	<b>0</b>	<b>0</b>	-	-	-	-		
Beginning Cash Balance	-	-	-	-	-	0	0	0	0		
Cash Adjustments	-	-	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	-	-	-	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		0.00%

**Explain Significant Revenue and Expenditure Changes Below:**

Innovation and Information Technology were previously funded from the General Fund and COIT. However, due to departmental consolidation in 2015, this fund now encompasses all expenditures relating to IT, Innovation, GIS, and 311. Expenditures were deducted from various funds and will be allocated back to user departments for 2017. Note: There is no cash reserve requirement for this fund.

## IT - Innovation - 311 Call Center - 279

Fund Summary - Description, Accomplishments, Goals, KPI's

**Fund Description & Purpose**

This fund was established in 2015 (for 2016 activity) to report on the operations of the City's 311 Call Center. A reorganization in late 2015 combined the 311 Call Center, IT, Innovation and GIS activities into one department for management purposes; however, funding remained as it was budgeted for 2016. Beginning in 2017, these activities will be combined into Fund 279.

**2016 Accomplishments & Outcomes**

- Established Governance Group with representatives of every department including Council IT committee representative to determine priorities and account for expenses (IT Strategic Plan goal)
- Developed route map for investment in infrastructure, security, applications, services, performance, management, and 311. These should evolve into strategic plans for each function (IT Strategic Plan goal)
- Leveraged external partnership with local vendor for Tier 1 support, improving data and facilitating resources (~\$290,000) value enabled (IT Strategic Plan goal)
- Enhanced departmental participation in policy, data management, and platform configuration improving accuracy and improving performance (IT Strategic Plan goal)
- Enabled public Wi-Fi in downtown and digital access pilot in Monroe Circle by partnering with local philanthropies, the St. Joseph Co. Public Library, and enFocus
- Enabled public Wi-Fi at Charles Black and Martin Luther King Jr. Recreation Centers
- Migrated our Virtual environment to the Cloud
- Implemented a Cloud based backup solution
- Revamped Open Data Portal with mobile friendly interface and more live data sets (IT Strategic Plan goal)
- Continue leadership in the innovation and performance management space, presenting in national conferences, especially leveraging partnerships with local universities

**2017 Department Goals & Objectives & Linkage to City Goals**

**Basics are Easy (BE)**

- Reduce downtime of critical public facing systems - online payments, open data
- Improve access to city services to every resident while reducing the cost per request
- Further develop city wide project management methodologies
- Implement more rigorous contract management & negotiations.

**Good Government (GG)**

- Increase access to transactional and business intelligence data, enhancing transparency and accountability
- Continue to improve access to digital resources to residents through partnerships and programs
- Provide more visibility to city processes through Performance management
- Create new partnerships and foster existing partnerships for a more open and connected City

**People/Places (PP)**

- Further the competitiveness of South Bend in the technology sector
- Make South Bend more attractive as a place to research, develop, and deploy Smart Applications

**Key Performance Indicators (KPI's)**

Measure	City Goal	Type	2018			
			Long Term Goal	2015 Actual	2016 Estimated	2017 Target
- Downtime of business critical external services	BE	Quality	60 mins	NA	NA	100 mins
- Information Security GPA	GG	Effectiveness	4/5	NA	2.7/5	3.5/5
- Strategic priority projects completed	GG	Effectiveness	6	NA	10	7
- Cost per Service Request - 311	BE	Efficiency	\$2.00	NA	\$3.65	\$3.00
- 311 Complaints per 1000 calls	BE	Quality	TBD	New	New	TBD
- IT costs per user per year	GG	Effectiveness	TBD	New	New	TBD

Types: output, efficiency, effectiveness, quality, outcome, technology

**2017 Significant Changes/Challenges/Opportunities (with a focus on solutions)**

- Competitive market for technology and analytics talent - Improve long term success by consolidating organizational strength through reorganization and compensation structure.
- Changes in revenue from COIT to full allocations bring pressure on accountability and transparency - Create framework that allows departments to invest strategically while reducing costs.
- Under investment in infrastructure and security - Ensure long term sustainability by creating infrastructure plan and funding it with a refresh schedule.
- Enhance use of data to drive conversations and decisions both internally and externally.

# IT - Innovation - 311 Call Center - 279

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
<b>Staffing (Full-Time Employees)</b>								
Non-Bargaining								
Chief Innovation Officer				1.0	1.0	1.0	1.0	1.0
Chief Technology Officer				1.0	1.0	1.0	1.0	1.0
System Specialist IV/Infrastructure Manager				1.0	1.0	1.0	1.0	1.0
System Specialist IV/Data Manager				1.0	1.0	1.0	1.0	1.0
System Specialist IV/Director of Applications				1.0	1.0	1.0	1.0	1.0
System Specialist IV/Director of Services				1.0	1.0	1.0	1.0	1.0
System Specialist IV/Director of Infrastructure				1.0	1.0	1.0	1.0	1.0
System Specialist III/Services Manager				1.0	1.0	1.0	1.0	1.0
System Specialist II/Applications Developer I				3.0	3.0	3.0	3.0	3.0
System Specialist II/Service Specialist				1.0	1.0	1.0	1.0	1.0
System Specialist II/Infrastructure Specialist				1.0	1.0	1.0	1.0	1.0
GIS Manager				1.0	1.0	1.0	1.0	1.0
Business Analyst				3.0	3.0	3.0	3.0	3.0
Performance Improvement Manager				1.0	1.0	1.0	1.0	1.0
Director of 311 Customer Service				1.0	1.0	1.0	1.0	1.0
Supervisor - 311 Customer Service				1.0	1.0	1.0	1.0	1.0
311 Customer Service Liaison II				1.0	1.0	1.0	1.0	1.0
311 Customer Service Liaison I				3.0	3.0	3.0	3.0	3.0
Total Non-Bargaining	-	-	-	24.0	24.0	24.0	24.0	24.0
<b>Total Full-Time Employees</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24.0</b>	<b>24.0</b>	<b>24.0</b>	<b>24.0</b>	<b>24.0</b>

**Explain Significant Staffing Changes Below:**

Two Application Developer I positions were added for 2017. Titles of several other positions were changed. All positions transferred from various departments to begin a consolidated department in 2017.



## Economic Revenue Bond - 281

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	77	157	150	134	200	200	200	200	200	50	33.3%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>77</b>	<b>157</b>	<b>150</b>	<b>134</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>50</b>	<b>33.3%</b>
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>											
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>											
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures by Type</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Surplus / (Deficit)</b>	<b>77</b>	<b>157</b>	<b>150</b>	<b>134</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>		
Beginning Cash Balance	27,035	27,128	27,220	27,220	27,370	27,570	27,770	27,970	28,170		
Cash Adjustments	93	93	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>27,128</b>	<b>27,220</b>	<b>27,370</b>	<b>27,354</b>	<b>27,570</b>	<b>27,770</b>	<b>27,970</b>	<b>28,170</b>	<b>28,370</b>		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		0.00%
<b>Explain Significant Revenue and Expenditure Changes Below:</b>											
Fund not used often. To be used only for the expenses of Economic Development Commission revenue bonds. Exploring possibility of closing this fund as time allows.											
Note: There is no cash reserve requirement for this fund.											
<b>Fund Description &amp; Purpose</b>											
This fund is used to account for expenses of the Economic Development Commission's revenue bonds.											



## Emergency Medical Service Capital - 287

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	396,727	75,000	-	75,000	50,000	50,000	50,000	50,000	-	0.0%
Charges for Services	-	2,472,740	2,000,000	1,307,757	1,200,000	1,300,000	1,350,000	1,400,000	1,450,000	(800,000)	-40.0%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	3,511	21,500	15,422	10,000	10,000	10,000	15,000	15,000	(11,500)	-53.5%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>2,872,978</b>	<b>2,096,500</b>	<b>1,323,179</b>	<b>1,285,000</b>	<b>1,360,000</b>	<b>1,410,000</b>	<b>1,465,000</b>	<b>1,515,000</b>	<b>(811,500)</b>	<b>-38.7%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Debt Service Payments					729,756	959,250	962,500	1,155,000	1,040,500		
2 Capital and Repair Projects					512,300	407,000	435,000	1,375,000	462,000		
					<b>1,242,056</b>	<b>1,366,250</b>	<b>1,397,500</b>	<b>2,530,000</b>	<b>1,502,500</b>		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	43,000	-	-	-	-	-	-	(43,000)	-100.0%
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	113,000	-	401,746	683,500	708,500	910,000	815,500	288,746	255.5%
Interest & Fees	-	-	9,000	-	328,010	275,750	254,000	245,000	225,000	319,010	3544.6%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	385,775	385,775	-	-	-	-	-	(385,775)	-100.0%
<b>Total Services &amp; Charges</b>	-	-	550,775	385,775	<b>729,756</b>	<b>959,250</b>	<b>962,500</b>	<b>1,155,000</b>	<b>1,040,500</b>	<b>178,981</b>	<b>32.5%</b>
<b>Capital</b>	-	300,738	2,629,611	610,856	512,300	407,000	435,000	1,375,000	462,000	(2,117,311)	-80.5%
<b>Total Expenditures by Type</b>	<b>-</b>	<b>300,738</b>	<b>3,180,386</b>	<b>996,631</b>	<b>1,242,056</b>	<b>1,366,250</b>	<b>1,397,500</b>	<b>2,530,000</b>	<b>1,502,500</b>	<b>(1,938,330)</b>	<b>-60.9%</b>
<b>Net Surplus / (Deficit)</b>	<b>-</b>	<b>2,572,240</b>	<b>(1,083,886)</b>	<b>326,548</b>	<b>42,944</b>	<b>(6,250)</b>	<b>12,500</b>	<b>(1,065,000)</b>	<b>12,500</b>		
Beginning Cash Balance	-	-	2,575,589	2,575,589	1,491,703	1,534,647	1,528,397	1,540,897	475,897		
Cash Adjustments	-	2,575,589	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>-</b>	<b>2,575,589</b>	<b>1,491,703</b>	<b>2,902,137</b>	<b>1,534,647</b>	<b>1,528,397</b>	<b>1,540,897</b>	<b>475,897</b>	<b>488,397</b>		
Cash Reserves Target	-	75,185	795,097	249,158	310,514	341,563	349,375	632,500	375,625		25.00%

**Explain Significant Revenue and Expenditure Changes Below:**

2017 this fund will receive revenues from Medicaid cost reimbursement programs  
 2017 Will have additional revenues from a Medicaid short term plan to help providers with the lower reimbursements above the "Cost" program  
 2018 revenues will start to decrease from the Medicaid cost recalculations plans for reimbursements of costs

**Fund Description & Purpose**

This fund captures Capital Expenditures for the Fire Department.

## Emergency Medical Service Operating - 288

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	300	139,017	-	-	-	-	-	-	-	-	-
Charges for Services	2,728,720	5,132,772	5,141,099	2,819,761	6,332,512	5,400,000	5,500,000	5,600,000	5,705,376	1,191,413	23.2%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	2,300	2,500	10,000	1,300	2,500	10,000	10,000	10,000	10,000	(7,500)	-75.0%
Donations	1,000	-	-	-	-	-	-	-	-	-	-
Other Income	19,406	19,950	18,115	11,027	15,000	12,000	12,000	12,000	12,000	(3,115)	-17.2%
Transfers In	-	-	-	-	-	-	1,200,000	1,200,000	1,200,000	-	-
<b>Total Revenue</b>	<b>2,751,726</b>	<b>5,294,239</b>	<b>5,169,214</b>	<b>2,832,088</b>	<b>6,350,012</b>	<b>5,422,000</b>	<b>6,722,000</b>	<b>6,822,000</b>	<b>6,927,376</b>	<b>1,180,798</b>	<b>22.8%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Emergency Medical Services Operations					<b>5,963,503</b>	6,270,992	6,426,932	6,611,381	6,781,838		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	3,761,684	3,518,667	1,545,998	<b>3,737,403</b>	3,825,000	3,900,000	3,975,000	4,050,000	218,736	6.2%
Fringe Benefits	-	978,486	1,464,571	596,965	<b>1,442,901</b>	1,519,500	1,601,000	1,700,000	1,800,000	(21,670)	-1.5%
<b>Total Personnel</b>	-	4,740,170	4,983,238	2,142,963	<b>5,180,304</b>	5,344,500	5,501,000	5,675,000	5,850,000	197,066	4.0%
<b>Supplies</b>	197,381	266,488	276,861	139,176	<b>346,340</b>	346,500	346,500	346,500	346,500	69,479	25.1%
<b>Services &amp; Charges</b>											
Professional Services	143,072	162,958	50,680	14,766	<b>79,733</b>	180,000	170,000	170,000	160,000	29,053	57.3%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	7,286	30,500	3,368	<b>30,500</b>	40,000	40,000	45,000	45,000	-	0.0%
Education & Training	-	16,087	17,000	-	<b>17,000</b>	17,000	17,000	17,000	17,000	-	0.0%
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	89,749	22,386	233,876	107,185	<b>178,600</b>	200,000	205,000	205,000	205,000	(55,276)	-23.6%
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	104,704	48,636	8,395	8,395	<b>20,026</b>	21,992	22,432	22,881	23,338	11,631	138.5%
<b>Debt Service:</b>											
Principal	148,321	245,612	261,044	188,132	-	-	-	-	-	(261,044)	-100.0%
Interest & Fees	99,175	207,326	186,049	99,021	-	-	-	-	-	(186,049)	-100.0%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	1,000,000	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	17,115	97,433	93,000	56,337	<b>111,000</b>	121,000	125,000	130,000	135,000	18,000	19.4%
<b>Total Services &amp; Charges</b>	<b>1,602,136</b>	<b>807,724</b>	<b>880,544</b>	<b>477,204</b>	<b>436,859</b>	<b>579,992</b>	<b>579,432</b>	<b>589,881</b>	<b>585,338</b>	<b>(443,685)</b>	<b>-50.4%</b>
<b>Capital</b>	<b>3,647,115</b>	<b>149,003</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures by Type</b>	<b>5,446,632</b>	<b>5,963,385</b>	<b>6,140,643</b>	<b>2,759,343</b>	<b>5,963,503</b>	<b>6,270,992</b>	<b>6,426,932</b>	<b>6,611,381</b>	<b>6,781,838</b>	<b>(177,140)</b>	<b>-2.9%</b>
<b>Net Surplus / (Deficit)</b>	<b>(2,694,906)</b>	<b>(669,146)</b>	<b>(971,429)</b>	<b>72,745</b>	<b>386,509</b>	<b>(848,992)</b>	<b>295,068</b>	<b>210,619</b>	<b>145,538</b>		
Beginning Cash Balance	5,554,585	2,911,017	2,216,998	2,216,998	1,245,569	1,632,078	783,086	1,078,154	1,288,773		
Cash Adjustments	(2,643,568)	(694,018)	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>2,911,017</b>	<b>2,216,998</b>	<b>1,245,569</b>	<b>2,289,743</b>	<b>1,632,078</b>	<b>783,086</b>	<b>1,078,154</b>	<b>1,288,773</b>	<b>1,434,311</b>		
Cash Reserves Target	1,361,658	1,490,846	1,535,161	689,836	1,490,876	1,567,748	1,606,733	1,652,845	1,695,460		25.00%
<b>Explain Significant Revenue and Expenditure Changes Below:</b>											
Physicals have been moved from Benefits to Professional Fees. All capital debt payments and acquisitions will be made from Fund 287. All debt service payments will be made from the Capital Fund 287 going forward.											
Note: The Cash Reserves Target for this fund is equal to 25% of annual expenditures.											

## Emergency Medical Service Operating - 288

Fund Summary - Description, Accomplishments, Goals, KPI's

**Fund Description & Purpose**

This Fund captures revenues and expenditures for the EMS Division of the South Bend Fire Department, to include coverage of area events, ambulance services, and EMS billing.

**2016 Accomplishments & Outcomes**

- Answered approximately 15,000 calls for ambulance service
- Provided ambulance coverage for the University of Notre Dame sporting and extracurricular events.
- Provided ambulance coverage for both Sanders and Trump campaign stops.
- Provided ambulance coverage for President Obama trip to Elkhart.

**2017 Department Goals & Objectives & Linkage to City Goals**

**Basics are Easy (BE)**

- Billing cycle management

**Good Government (GG)**

- Time Spent on E PCR by EMS crews

**2017 Significant Changes/Challenges/Opportunities (with a focus on solutions)**

- Continue seeking opportunities to advance Strategic Plan Goals
  
- Continue to monitor changes to reimbursement expected due to Affordable Care Act legislation while pursuing all available reimbursement for services
  
- Pursue creative staffing solutions that allow fulfillment of Emergency Medical Services and Emergency Services in general ensuring that staffing levels and usage are sustainable, efficient and effective.



## Emergency Medical Service Operating - 288

Fund Summary - Full-Time Employees

*Report ONLY Full-Time positions*

Position	2016			2017 Proposed Budget	Forecast			
	2015 Actual	Amended Budget	6/30/2016 Actual		2018	2019	2020	2021
<b>Staffing (Full-Time Employees)</b>								
Non-Bargaining								
Financial Specialist I	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Accounting Clerk IV	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Total Non-Bargaining	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Bargaining								
Assistant Chief	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Captain	3.0	3.0	3.0	3.0	9.0	9.0	9.0	9.0
Paramedic Lieutenant	9.0	9.0	8.0	8.0	6.0	6.0	6.0	6.0
Firefighter 1st Class	22.0	22.0	23.0	21.0	19.0	19.0	20.0	21.0
Firefighter 2nd Class	12.0	12.0	12.0	14.0	12.0	12.0	11.0	10.0
Total Bargaining	47.0	47.0	47.0	47.0	47.0	47.0	47.0	47.0
<b>Total Full-Time Employees</b>	<b>51.0</b>	<b>51.0</b>	<b>51.0</b>	<b>51.0</b>	<b>51.0</b>	<b>51.0</b>	<b>51.0</b>	<b>51.0</b>

HazMat - 289

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	24,055	13,787	10,000	-	10,000	10,000	10,000	10,000	10,000	-	0.0%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	63	189	220	156	-	-	-	-	-	(220)	-100.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>24,118</b>	<b>13,976</b>	<b>10,220</b>	<b>156</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>(220)</b>	<b>-2.2%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Hazardous Materials Response					10,000	10,000	10,000	10,000	10,000		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>	697	21,542	10,000	1,170	10,000	10,000	10,000	10,000	10,000	-	0.0%
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Capital</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	<b>697</b>	<b>21,542</b>	<b>10,000</b>	<b>1,170</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>0.0%</b>
<b>Net Surplus / (Deficit)</b>	<b>23,421</b>	<b>(7,566)</b>	<b>220</b>	<b>(1,014)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Beginning Cash Balance	16,207	39,651	32,104	32,104	32,324	32,324	32,324	32,324	32,324		
Cash Adjustments	23,444	(7,547)	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>39,651</b>	<b>32,104</b>	<b>32,324</b>	<b>31,090</b>	<b>32,324</b>	<b>32,324</b>	<b>32,324</b>	<b>32,324</b>	<b>32,324</b>		
Cash Reserves Target	174	5,386	2,500	293	2,500	2,500	2,500	2,500	2,500		25.00%
<b>Explain Significant Revenue and Expenditure Changes Below:</b>											
Note: The Cash Reserves Target for this fund is equal to 25% of annual expenditures.											
<b>Fund Description &amp; Purpose</b>											
This fund captures revenue generated from Hazardous Materials Response per ordinance.											

## Indiana River Rescue - 291

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	975	-	-	-	-	-	-	-	-	-	-
Charges for Services	40,000	53,950	104,700	53,700	45,000	45,000	47,500	47,500	50,000	(59,700)	-57.0%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	300	493	778	525	500	500	500	500	500	(278)	-35.7%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>41,275</b>	<b>54,443</b>	<b>105,478</b>	<b>54,225</b>	<b>45,500</b>	<b>45,500</b>	<b>48,000</b>	<b>48,000</b>	<b>50,500</b>	<b>(59,978)</b>	<b>-56.9%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Indiana River Rescue School					<b>88,300</b>	87,500	64,500	49,500	49,500		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	1,846	2,654	13,000	1,385	<b>13,000</b>	13,000	15,000	15,000	15,000	-	0.0%
Fringe Benefits	628	858	2,500	-	<b>2,500</b>	-	-	-	-	-	0.0%
<b>Total Personnel</b>	<b>2,474</b>	<b>3,512</b>	<b>15,500</b>	<b>1,385</b>	<b>15,500</b>	<b>13,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>0.0%</b>
<b>Supplies</b>	<b>1,973</b>	<b>2,259</b>	<b>10,800</b>	<b>4,745</b>	<b>7,800</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>(3,000)</b>	<b>-27.8%</b>
<b>Services &amp; Charges</b>											
Professional Services	-	1,487	-	-	-	-	-	-	-	-	-
Printing & Advertising	975	-	5,000	-	<b>1,000</b>	2,500	2,500	2,500	2,500	(4,000)	-80.0%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	8,268	6,339	6,000	5,796	<b>9,000</b>	6,000	6,000	6,000	6,000	3,000	50.0%
Travel	3,853	2,667	14,000	5,898	<b>11,000</b>	11,000	11,000	11,000	11,000	(3,000)	-21.4%
Repairs & Maintenance	14,050	20,424	44,000	292	<b>44,000</b>	20,000	20,000	5,000	5,000	-	0.0%
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	6,714	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>27,146</b>	<b>37,631</b>	<b>69,000</b>	<b>11,986</b>	<b>65,000</b>	<b>39,500</b>	<b>39,500</b>	<b>24,500</b>	<b>24,500</b>	<b>(4,000)</b>	<b>-5.8%</b>
<b>Capital</b>	<b>-</b>	<b>20,997</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures by Type</b>	<b>31,593</b>	<b>64,399</b>	<b>95,300</b>	<b>18,116</b>	<b>88,300</b>	<b>87,500</b>	<b>64,500</b>	<b>49,500</b>	<b>49,500</b>	<b>(7,000)</b>	<b>-7.3%</b>
<b>Net Surplus / (Deficit)</b>	<b>9,682</b>	<b>(9,956)</b>	<b>10,178</b>	<b>36,109</b>	<b>(42,800)</b>	<b>(42,000)</b>	<b>(16,500)</b>	<b>(1,500)</b>	<b>1,000</b>		
Beginning Cash Balance	95,718	105,460	95,569	95,569	105,747	62,947	20,947	4,447	2,947		
Cash Adjustments	9,742	(9,891)	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>105,460</b>	<b>95,569</b>	<b>105,747</b>	<b>131,678</b>	<b>62,947</b>	<b>20,947</b>	<b>4,447</b>	<b>2,947</b>	<b>3,947</b>		
Cash Reserves Target	7,898	16,100	23,825	4,529	22,075	21,875	16,125	12,375	12,375		25.00%
<b>Explain Significant Revenue and Expenditure Changes Below:</b>											
The South Bend Fire Department operates the Indiana River Rescue School in conjunction with the Indiana DNR and other agencies.											
Note: The Cash Reserves Target for this fund is equal to 25% of annual expenditures.											
<b>Fund Description &amp; Purpose</b>											
Captures revenue and expenditures for the Indiana River Rescue School. The school is administered by the South Bend Fire Department and is a collaboration with Indiana DNR and other agencies.											

Police Grants - 292

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	76,921	56,891	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	(55)	55	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>76,866</b>	<b>56,946</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>958</b>	<b>14,186</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	147,305	16,973	55,373	33,239	-	-	-	-	-	(55,373)	-100.0%
<b>Total Services &amp; Charges</b>	<b>147,305</b>	<b>16,973</b>	<b>55,373</b>	<b>33,239</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(55,373)</b>	<b>-100.0%</b>
<b>Capital</b>	<b>37,702</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures by Type</b>	<b>185,965</b>	<b>31,159</b>	<b>55,373</b>	<b>33,239</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(55,373)</b>	<b>-100.0%</b>
<b>Net Surplus / (Deficit)</b>	<b>(109,099)</b>	<b>25,787</b>	<b>(55,373)</b>	<b>(33,239)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Beginning Cash Balance	204,509	95,464	121,196	121,196	65,823	65,823	65,823	65,823	65,823		
Cash Adjustments	(109,045)	25,732	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>95,464</b>	<b>121,196</b>	<b>65,823</b>	<b>87,957</b>	<b>65,823</b>	<b>65,823</b>	<b>65,823</b>	<b>65,823</b>	<b>65,823</b>		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		0.00%
<b>Explain Significant Revenue and Expenditure Changes Below:</b>											
COPS Block grant accounts for Federal Grants providing funding for police activities as stipulated in each grant. There are no current plans to spend the funds remaining in this fund. <b>Note:</b> There is no cash reserve requirement for this fund.											
<b>Fund Description &amp; Purpose</b>											
COPS Block grant accounts for Federal Grants providing funding for police activities as stipulated in each grant.											

Police Academy - 294

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	18,275	22,638	20,000	18,600	20,000	20,000	20,000	20,000	20,000	-	0.0%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	223	389	2,500	392	2,500	2,500	2,500	2,500	2,500	-	0.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>18,498</b>	<b>23,027</b>	<b>22,500</b>	<b>18,992</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>-</b>	<b>0.0%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Officer Training & Education					22,500	21,000	21,000	21,000	21,000		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>	1,305	1,295	1,500	100	1,500	-	-	-	-	-	0.0%
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	5,695	12,045	10,000	-	10,000	10,000	10,000	10,000	10,000	-	0.0%
Travel	-	1,686	1,500	-	1,500	1,500	1,500	1,500	1,500	-	0.0%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	11,300	6,065	9,500	3,362	9,500	9,500	9,500	9,500	9,500	-	0.0%
<b>Total Services &amp; Charges</b>	16,995	19,796	21,000	3,362	21,000	21,000	21,000	21,000	21,000	-	0.0%
<b>Capital</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	<b>18,300</b>	<b>21,091</b>	<b>22,500</b>	<b>3,462</b>	<b>22,500</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>	<b>21,000</b>	<b>-</b>	<b>0.0%</b>
<b>Net Surplus / (Deficit)</b>	<b>198</b>	<b>1,936</b>	<b>-</b>	<b>15,530</b>	<b>-</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>		
Beginning Cash Balance	68,085	68,322	70,310	70,310	70,310	70,310	71,810	73,310	74,810		
Cash Adjustments	238	1,988	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>68,322</b>	<b>70,310</b>	<b>70,310</b>	<b>85,840</b>	<b>70,310</b>	<b>71,810</b>	<b>73,310</b>	<b>74,810</b>	<b>76,310</b>		
Cash Reserves Target	4,575	5,273	5,625	866	5,625	5,250	5,250	5,250	5,250		25.00%

**Explain Significant Revenue and Expenditure Changes Below:**

Fund is used to account for revenue (tuition) and expenditures (seminars, travel, lectures, and career days) related to the advancement of present and future police officers. Note: The Cash Reserves Target for this fund is equal to 25% of annual expenditures.

**Fund Description & Purpose**

This fund is used to account for revenue (tuition) and expenditures (seminars, travel, lectures, and career days) related to the advancement of present and future police officers.



COPS MORE Grants - 295

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	2,300	46,019	82,899	29,149	73,750	73,750	73,750	73,750	73,750	(9,149)	-11.0%
Charges for Services	9,140	7,590	10,000	4,650	10,000	10,000	-	-	-	-	0.0%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	300	3,250	-	3,250	-	-	-	-	-	0.0%
Other Income	974	620	5,395	619	5,000	5,000	5,000	5,000	5,000	(395)	-7.3%
Transfers In	-	20,965	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>12,414</b>	<b>75,494</b>	<b>101,544</b>	<b>34,418</b>	<b>92,000</b>	<b>88,750</b>	<b>78,750</b>	<b>78,750</b>	<b>78,750</b>	<b>(9,544)</b>	<b>-9.4%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Various Projects associated with Federal Grants					<b>92,000</b>	92,000	92,000	92,000	92,000		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>	<b>8,549</b>	<b>34,265</b>	<b>57,245</b>	<b>4,010</b>	<b>47,000</b>	<b>47,000</b>	<b>47,000</b>	<b>47,000</b>	<b>47,000</b>	<b>(10,245)</b>	<b>-17.9%</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	10,976	25,906	45,000	23,927	<b>45,000</b>	45,000	45,000	45,000	45,000	-	0.0%
<b>Total Services &amp; Charges</b>	<b>10,976</b>	<b>25,906</b>	<b>45,000</b>	<b>23,927</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>-</b>	<b>0.0%</b>
<b>Capital</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	<b>19,525</b>	<b>60,171</b>	<b>102,245</b>	<b>27,937</b>	<b>92,000</b>	<b>92,000</b>	<b>92,000</b>	<b>92,000</b>	<b>92,000</b>	<b>(10,245)</b>	<b>-10.0%</b>
<b>Net Surplus / (Deficit)</b>	<b>(7,111)</b>	<b>15,323</b>	<b>(701)</b>	<b>6,481</b>	<b>-</b>	<b>(3,250)</b>	<b>(13,250)</b>	<b>(13,250)</b>	<b>(13,250)</b>		
Beginning Cash Balance	113,343	106,295	121,715	121,715	121,014	121,014	117,764	104,514	91,264		
Cash Adjustments	(7,048)	15,420	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>106,295</b>	<b>121,715</b>	<b>121,014</b>	<b>128,196</b>	<b>121,014</b>	<b>117,764</b>	<b>104,514</b>	<b>91,264</b>	<b>78,014</b>		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		0.0%

**Explain Significant Revenue and Expenditure Changes Below:**

This fund is used to account for Federal Grants providing funding as outlined in the grant. Note: There is no cash reserve requirement for this fund.

**Fund Description & Purpose**

This fund is used to account for Federal Grants providing funding as outlined in the grant.

### Federal Drug Enforcement - 299

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	59,110	66,449	160,000	1,093	30,000	130,000	130,000	130,000	130,000	(130,000)	-81.3%
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	8,614	4,839	2,000	667	2,000	2,000	2,000	2,000	2,000	-	0.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>67,724</b>	<b>71,288</b>	<b>162,000</b>	<b>1,760</b>	<b>32,000</b>	<b>132,000</b>	<b>132,000</b>	<b>132,000</b>	<b>132,000</b>	<b>(130,000)</b>	<b>-80.2%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Drug Abuse & Trafficking Enforcement					<b>162,000</b>	162,000	162,000	162,000	152,000		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>	<b>38,767</b>	<b>60,827</b>	<b>61,965</b>	<b>6,965</b>	<b>55,000</b>	55,000	55,000	55,000	45,000	(6,965)	-11.2%
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	990	3,740	10,000	-	<b>10,000</b>	10,000	10,000	10,000	10,000	-	0.0%
Travel	5,272	4,718	5,000	-	<b>5,000</b>	5,000	5,000	5,000	5,000	-	0.0%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	21,133	15,083	47,000	1,290	<b>47,000</b>	47,000	47,000	47,000	47,000	-	0.0%
<b>Total Services &amp; Charges</b>	<b>27,395</b>	<b>23,541</b>	<b>62,000</b>	<b>1,290</b>	<b>62,000</b>	62,000	62,000	62,000	62,000	-	0.0%
<b>Capital</b>	<b>41,179</b>	<b>79,711</b>	<b>45,000</b>	<b>3,787</b>	<b>45,000</b>	45,000	45,000	45,000	45,000	-	0.0%
<b>Total Expenditures by Type</b>	<b>107,341</b>	<b>164,079</b>	<b>168,965</b>	<b>12,042</b>	<b>162,000</b>	<b>162,000</b>	<b>162,000</b>	<b>162,000</b>	<b>152,000</b>	<b>(6,965)</b>	<b>-4.1%</b>
<b>Net Surplus / (Deficit)</b>	<b>(39,617)</b>	<b>(92,791)</b>	<b>(6,965)</b>	<b>(10,282)</b>	<b>(130,000)</b>	<b>(30,000)</b>	<b>(30,000)</b>	<b>(30,000)</b>	<b>(20,000)</b>		
Beginning Cash Balance	385,160	345,543	252,752	252,752	245,787	115,787	85,787	55,787	25,787		
Cash Adjustments	(39,617)	(92,791)	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>345,543</b>	<b>252,752</b>	<b>245,787</b>	<b>242,470</b>	<b>115,787</b>	<b>85,787</b>	<b>55,787</b>	<b>25,787</b>	<b>5,787</b>		
Cash Reserves Target	26,835	41,020	42,241	3,011	40,500	40,500	40,500	40,500	38,000		25.00%

**Explain Significant Revenue and Expenditure Changes Below:**

This fund is used to account for expenditures for drug abuse and trafficking enforcement. Financing provided by distributions from the authorized agencies confiscated property sale. **Note:** The Cash Reserves Target for this fund is equal to 25% of annual expenditures.

**Fund Description & Purpose**

This fund is used to account for expenditures for drug abuse and trafficking enforcement. Financing provided by distributions from the authorized agencies confiscated property sale.

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		
<b>REVENUES</b>											
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	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>629,087</b>	<b>1,201,076</b>	<b>1,483,212</b>	<b>834,400</b>	<b>1,269,000</b>	<b>503,407</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(214,212)</b>	<b>-14.4%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Hall of Fame Debt Service					<b>1,269,000</b>	630,000	-	-	-		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	1,130,000	1,150,000	1,180,000	585,000	<b>1,215,000</b>	615,000	-	-	-	35,000	3.0%
Interest & Fees	141,300	122,000	91,000	51,000	<b>54,000</b>	15,000	-	-	-	(37,000)	-40.7%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	97,015	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>1,271,300</b>	<b>1,272,000</b>	<b>1,271,000</b>	<b>636,000</b>	<b>1,269,000</b>	<b>630,000</b>	<b>97,015</b>	<b>-</b>	<b>-</b>	<b>(2,000)</b>	<b>-0.2%</b>
<b>Capital</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	<b>1,271,300</b>	<b>1,272,000</b>	<b>1,271,000</b>	<b>636,000</b>	<b>1,269,000</b>	<b>630,000</b>	<b>97,015</b>	<b>-</b>	<b>-</b>	<b>(2,000)</b>	<b>-0.2%</b>
<b>Net Surplus / (Deficit)</b>	<b>(642,213)</b>	<b>(70,924)</b>	<b>212,212</b>	<b>198,400</b>	<b>-</b>	<b>(126,593)</b>	<b>(97,015)</b>	<b>-</b>	<b>-</b>		
Beginning Cash Balance	716,336	74,164	11,396	11,396	223,608	223,608	97,015	0	0		
Cash Adjustments	(642,172)	(62,767)	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>74,164</b>	<b>11,396</b>	<b>223,608</b>	<b>209,796</b>	<b>223,608</b>	<b>97,015</b>	<b>0</b>	<b>0</b>	<b>0</b>		
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, unless subsequent debt is issued.

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

**Fund Description & Purpose**

This fund receives a special property tax levy to pay principal and interest on bonds to construct the facility.

### 2003 Airport Debt Reserve - 315

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	2,949	5,989	14,000	5,086	14,000	14,000	14,000	14,000	14,000	-	0.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>2,949</b>	<b>5,989</b>	<b>14,000</b>	<b>5,086</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>	<b>-</b>	<b>0.0%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Transfer of interest to River West TIF					14,000	14,000	14,000	14,000	14,000		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>											
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	3,548	6,740	14,000	3,736	14,000	14,000	14,000	14,000	14,000	-	0.0%
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>3,548</b>	<b>6,740</b>	<b>14,000</b>	<b>3,736</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>	<b>-</b>	<b>0.0%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures by Type</b>	<b>3,548</b>	<b>6,740</b>	<b>14,000</b>	<b>3,736</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>	<b>-</b>	<b>0.0%</b>
<b>Net Surplus / (Deficit)</b>	<b>(599)</b>	<b>(751)</b>	<b>-</b>	<b>1,350</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Beginning Cash Balance	1,038,904	1,038,904	1,038,904	1,038,904	1,038,904	1,038,904	1,038,904	1,038,904	1,038,904		
Cash Adjustments	-	-	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>1,038,904</b>	<b>1,038,904</b>	<b>1,038,904</b>	<b>1,040,254</b>	<b>1,038,904</b>	<b>1,038,904</b>	<b>1,038,904</b>	<b>1,038,904</b>	<b>1,038,904</b>		
Cash Reserves Target	1,038,904	1,038,904	1,038,904	1,040,254	1,038,904	1,038,904	1,038,904	1,038,904	1,038,904		100.00%
<b>Explain Significant Revenue and Expenditure Changes Below:</b>											
To accumulate monies as a reserve for the payment of Redevelopment Authority bonds for the 2003 (refinanced in 2011) Airport Taxable Bond Project. No significant issues. Bond associated with this fund pays off in 2024.											
<b>Fund Description &amp; Purpose</b>											
This fund is used to accumulate monies as a reserve for the payment of Redevelopment Authority bonds for the 2003 (refinanced in 2011) Airport Taxable Bond Project.											

### Coveleski Debt Service Reserve - 317

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	1,430	2,916	5,300	2,491	5,000	5,000	-	-	-	(300)	-5.7%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>1,430</b>	<b>2,916</b>	<b>5,300</b>	<b>2,491</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(300)</b>	<b>-5.7%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Debt Service Payments	-	-	-	-	-	163,024	353,970	-	-	-	-
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>											
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	163,024	345,000	-	-	-	-
Interest & Fees	-	-	-	-	-	-	8,970	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>163,024</b>	<b>353,970</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>											
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures by Type</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>163,024</b>	<b>353,970</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Surplus / (Deficit)</b>	<b>1,430</b>	<b>2,916</b>	<b>5,300</b>	<b>2,491</b>	<b>5,000</b>	<b>(158,024)</b>	<b>(353,970)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Beginning Cash Balance	501,748	503,472	505,194	505,194	510,494	515,494	357,470	3,500	3,500		
Cash Adjustments	1,725	1,722	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>503,472</b>	<b>505,194</b>	<b>510,494</b>	<b>507,685</b>	<b>515,494</b>	<b>357,470</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>		
Cash Reserves Target	503,472	505,194	510,494	507,685	515,494	357,470	3,500	3,500	3,500		100.00%

**Explain Significant Revenue and Expenditure Changes Below:**

Debt service reserve fund for 2010 Coveleski Stadium bonds in the amount of \$4.98M which closed December 23, 2011. This money remains in the fund as security for bond holders and will be used to make a portion of the July 15, 2018 payment and the final bond payment due on January 15, 2019.

**Fund Description & Purpose**

This fund is used to accumulate monies as a reserve for the payment of the Coveleski Stadium recovery zone economic development bonds. Financing for debt payments to be provided by professional sports and development area taxes (PSDA) and county option income tax revenues if PSDA revenues are insufficient.

River West TIF (Airport) - 324

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		
<b>REVENUES</b>											
Property Taxes	14,284,734	16,293,240	16,723,300	9,769,452	17,808,613	18,358,133	18,409,171	18,409,171	18,409,171	1,085,313	6.5%
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	492,000	396,000	198,500	394,000	395,000	396,500	396,500	396,500	(2,000)	-0.5%
Grants/Intergovernmental	-	-	27,520	-	-	-	-	-	-	(27,520)	-100.0%
Charges for Services	-	14,061	250,000	-	125,000	125,000	-	-	-	(125,000)	-50.0%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	92,430	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	196,817	3,114,283	1,200,691	584,599	306,682	100,000	100,000	100,000	100,000	(894,009)	-74.5%
Transfers In	3,548	4,989,785	43,000	9,977	29,000	20,000	20,000	20,000	20,000	(14,000)	-32.6%
<b>Total Revenue</b>	<b>14,577,529</b>	<b>24,903,369</b>	<b>18,640,511</b>	<b>10,562,528</b>	<b>18,663,295</b>	<b>18,998,133</b>	<b>18,925,671</b>	<b>18,925,671</b>	<b>18,925,671</b>	<b>22,784</b>	<b>0.1%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Redevelopment Project Management & Implementation					<b>21,683,000</b>	13,621,365	11,242,538	12,027,638	11,983,608		
2 TIF - Business Incentive					<b>8,317,000</b>	4,300,000	5,184,053	4,974,103	5,018,357		
					<b>30,000,000</b>	17,921,365	16,426,590	17,001,741	17,001,965		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	3,828,469	2,905,472	4,299,062	246,015	<b>150,000</b>	150,000	150,000	150,000	150,000	(4,149,062)	-96.5%
Printing & Advertising	12,555	-	30,275	30,275	<b>40,170</b>	40,170	40,170	40,170	40,170	9,895	32.7%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	68,000	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	2,612,779	4,689,666	4,673,100	2,114,750	<b>6,159,112</b>	4,890,000	5,078,750	5,262,500	5,380,000	1,486,012	31.8%
Interest & Fees	839,178	1,785,916	1,544,796	739,924	<b>2,023,070</b>	1,978,171	1,789,565	1,600,865	1,395,081	478,274	31.0%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	571,486	439,480	334,343	109,318	-	-	-	-	-	(334,343)	-100.0%
<b>Total Services &amp; Charges</b>	<b>7,932,467</b>	<b>9,820,534</b>	<b>10,881,576</b>	<b>3,240,282</b>	<b>8,372,352</b>	<b>7,058,341</b>	<b>7,058,485</b>	<b>7,053,535</b>	<b>6,965,251</b>	<b>(2,509,224)</b>	<b>-23.1%</b>
<b>Capital</b>	<b>285,293</b>	<b>13,686,537</b>	<b>33,620,501</b>	<b>6,041,671</b>	<b>21,627,648</b>	<b>10,863,024</b>	<b>9,368,105</b>	<b>9,948,206</b>	<b>10,036,714</b>	<b>(11,992,853)</b>	<b>-35.7%</b>
<b>Total Expenditures by Type</b>	<b>8,217,760</b>	<b>23,507,071</b>	<b>44,502,077</b>	<b>9,281,953</b>	<b>30,000,000</b>	<b>17,921,365</b>	<b>16,426,590</b>	<b>17,001,741</b>	<b>17,001,965</b>	<b>(14,502,077)</b>	<b>-32.6%</b>
<b>Net Surplus / (Deficit)</b>	<b>6,359,769</b>	<b>1,396,298</b>	<b>(25,861,566)</b>	<b>1,280,575</b>	<b>(11,336,705)</b>	<b>1,076,768</b>	<b>2,499,081</b>	<b>1,923,930</b>	<b>1,923,706</b>		
Beginning Cash Balance	25,020,129	31,411,026	32,771,001	32,771,001	18,809,435	7,472,730	8,549,498	11,048,579	12,972,509		
Cash Adjustments	6,390,897	1,359,974	11,900,000	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>31,411,026</b>	<b>32,771,001</b>	<b>18,809,435</b>	<b>34,051,575</b>	<b>7,472,730</b>	<b>8,549,498</b>	<b>11,048,579</b>	<b>12,972,509</b>	<b>14,896,215</b>		
Cash Reserves Target	2,054,440	5,876,768	11,125,519	2,320,488	7,500,000	4,480,341	4,106,648	4,250,435	4,250,491		25.00%

**Explain Significant Revenue and Expenditure Changes Below:**

Transfers in for 2015 relate to TIF realignment and merging funds from old South Bend Central Development Area and Central Medical District. All of the Central Medical (fund 426) cash was transferred into River West. Portion of South Bend Central Development Area was transferred into River East and remainder in River West.

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

**Fund Description & Purpose**

This fund is used to account for expenditures for improvements in the River West Development Tax Incremental Financing (TIF) area. TIF revenue is derived from property tax proceeds in excess of those attributable to the assessed valuation of the properties in the district before declaration of the TIF.

**2016 Accomplishments & Outcomes**

- Continuing work on Ignition Park Infrastructure
- Nello nearing completion
- LaSalle Hotel renovation underway
- Patel Hotel (former College Football Hall of Fame building) to begin construction in summer
- Western Avenue Commercial Corridor Restriping in progress
- Coal Line Trail project approved and ready to begin
- Safe routes to school project around Harrison School continues

SBCDA 2003 Debt Reserve - 328

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	4,927	10,007	15,000	8,498	15,000	15,000	15,000	15,000	15,000	-	0.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>4,927</b>	<b>10,007</b>	<b>15,000</b>	<b>8,498</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>0.0%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Transfer of interest to River West TIF					15,000	15,000	15,000	15,000	15,000		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>											
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	5,929	11,262	15,000	6,242	15,000	15,000	15,000	15,000	15,000	-	0.0%
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>5,929</b>	<b>11,262</b>	<b>15,000</b>	<b>6,242</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>0.0%</b>
<b>Capital</b>											
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures by Type</b>	<b>5,929</b>	<b>11,262</b>	<b>15,000</b>	<b>6,242</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>0.0%</b>
<b>Net Surplus / (Deficit)</b>	<b>(1,002)</b>	<b>(1,255)</b>	<b>-</b>	<b>2,256</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Beginning Cash Balance	1,735,840	1,735,840	1,735,840	1,735,840	1,735,840	1,735,840	1,735,840	1,735,840	1,735,840		
Cash Adjustments	-	-	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>1,735,840</b>	<b>1,735,840</b>	<b>1,735,840</b>	<b>1,738,096</b>	<b>1,735,840</b>	<b>1,735,840</b>	<b>1,735,840</b>	<b>1,735,840</b>	<b>1,735,840</b>		
Cash Reserves Target	1,735,840	1,735,840	1,735,840	1,738,096	1,735,840	1,735,840	1,735,840	1,735,840	1,735,840		100.00%

**Explain Significant Revenue and Expenditure Changes Below:**

Debt service reserve only. Bond to pay off in 2024.

**Fund Description & Purpose**

This fund is used to accumulate monies as a reserve for the payment of the 2003 (refinanced in 2011) South Bend Central Development Area (Downtown) bonds.

## 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		
<b>REVENUES</b>											
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	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>619,580</b>	<b>686,885</b>	<b>711,518</b>	<b>482,406</b>	<b>732,000</b>	<b>730,000</b>	<b>232,598</b>	<b>-</b>	<b>-</b>	<b>20,482</b>	<b>2.9%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Four Winds Field					727,955	714,070	353,970	-	-		
2 Former Synagogue Building					100,000	100,000	-	-	-		
					<b>827,955</b>	<b>814,070</b>	<b>353,970</b>	<b>-</b>	<b>-</b>		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>											
	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	705,000	720,000	730,000	415,000	<b>750,000</b>	770,000	345,000	-	-	20,000	2.7%
Interest & Fees	160,545	135,603	108,052	58,088	<b>77,955</b>	44,070	8,970	-	-	(30,097)	-27.9%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>865,545</b>	<b>855,603</b>	<b>838,052</b>	<b>473,088</b>	<b>827,955</b>	<b>814,070</b>	<b>353,970</b>	<b>-</b>	<b>-</b>	<b>(10,097)</b>	<b>-1.2%</b>
<b>Capital</b>											
	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	<b>865,545</b>	<b>855,603</b>	<b>838,052</b>	<b>473,088</b>	<b>827,955</b>	<b>814,070</b>	<b>353,970</b>	<b>-</b>	<b>-</b>	<b>(10,097)</b>	<b>-1.2%</b>
<b>Net Surplus / (Deficit)</b>	<b>(245,965)</b>	<b>(168,718)</b>	<b>(126,534)</b>	<b>9,318</b>	<b>(95,955)</b>	<b>(84,070)</b>	<b>(121,372)</b>	<b>-</b>	<b>-</b>		
Beginning Cash Balance	842,057	596,436	427,931	427,931	301,397	205,442	121,372	-	-		
Cash Adjustments	(245,621)	(168,506)	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>596,436</b>	<b>427,931</b>	<b>301,397</b>	<b>437,249</b>	<b>205,442</b>	<b>121,372</b>	<b>-</b>	<b>-</b>	<b>-</b>		
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.

**Fund Description & Purpose**

This fund is used to collect Professional Sports Development Tax in a special district and consists of income and sales tax receipts.



Coveleski Stadium - 401

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	41,853	15,000	-	40,000	41,000	41,500	42,000	43,000	25,000	166.7%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	13,600	250	500	348	200	-	-	-	-	(300)	-60.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>13,600</b>	<b>42,103</b>	<b>15,500</b>	<b>348</b>	<b>40,200</b>	<b>41,000</b>	<b>41,500</b>	<b>42,000</b>	<b>43,000</b>	<b>24,700</b>	<b>159.4%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Coveleski Stadium (Four Winds Field) Capital Projects					<b>30,000</b>	30,500	31,000	31,500	32,000		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	36,000	22,000	<b>30,000</b>	30,500	31,000	31,500	32,000	(6,000)	-16.7%
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	36,000	22,000	<b>30,000</b>	30,500	31,000	31,500	32,000	(6,000)	-16.7%
<b>Capital</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	-	-	<b>36,000</b>	<b>22,000</b>	<b>30,000</b>	<b>30,500</b>	<b>31,000</b>	<b>31,500</b>	<b>32,000</b>	<b>(6,000)</b>	<b>-16.7%</b>
<b>Net Surplus / (Deficit)</b>	<b>13,600</b>	<b>42,103</b>	<b>(20,500)</b>	<b>(21,652)</b>	<b>10,200</b>	<b>10,500</b>	<b>10,500</b>	<b>10,500</b>	<b>11,000</b>		
Beginning Cash Balance	26,850	40,474	82,661	82,661	62,161	72,361	82,861	93,361	103,861		
Cash Adjustments	13,624	42,187	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>40,474</b>	<b>82,661</b>	<b>82,661</b>	<b>82,661</b>	<b>62,161</b>	<b>72,361</b>	<b>82,861</b>	<b>93,361</b>	<b>103,861</b>		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		0.00%

**Explain Significant Revenue and Expenditure Changes Below:**

Due to increased attendance at Coveleski Stadium, the revenue from the attendance bonus has been increased to compare with the 2015 attendance record.

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

# Coveleski Stadium - 401

Fund Summary - Description, Accomplishments, Goals, KPI's

**Fund Description & Purpose**

This fund is used to for capital projects for Coveleski Stadium (Four Winds Field).

**2016 Accomplishments & Outcomes**

- Increased attendance due to the franchise being associated with the Chicago Cub parent club
- The addition of new amenities for the fans
- The new Performance Center for team training and public use

**2017 Department Goals & Objectives & Linkage to City Goals**

**People/Places (PP)**

- Increased attendance, bringing people to downtown South Bend
- Providing a venue where residents and visitors can enjoy baseball as well as a place for various private events

**Key Performance Indicators (KPI's)**

Measure	City Goal	Type	2018	2015	2016	2017
			Long Term Goal	Actual	Estimated	Target
- Attendance	PP	Outcome	350,000	347,678	290,000	300,000

Types: output, efficiency, effectiveness, quality, outcome, technology

**2017 Significant Changes/Challenges/Opportunities (with a focus on solutions)**

- This fund's revenues are derived through payments by the Team's owner as proscribed in the Stadium Lease Agreement. For several years, the amount has been reduced to \$75,000 per year plus attendance incentives.
- Traditionally, \$75,000 has been deposited in fund 201, Parks Special Revenue. Revenues in excess of \$75,000 were deposited in this fund. Revenues in excess of \$75,000 were deposited in this fund.
- Minimal expenditures are budgeted in this fund for 2017.



Zoo Endowment - 403

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	139	284	359	243	200	-	-	-	-	(159)	-44.3%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>139</b>	<b>284</b>	<b>359</b>	<b>243</b>	<b>200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(159)</b>	<b>-44.3%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Zoo Capital Improvements					49,688	-	-	-	-		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>											
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>49,688</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>49,688</b>	<b>-</b>
<b>Total Expenditures by Type</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>49,688</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>49,688</b>	<b>-</b>
<b>Net Surplus / (Deficit)</b>	<b>139</b>	<b>284</b>	<b>359</b>	<b>243</b>	<b>(49,488)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
Beginning Cash Balance	49,022	49,190	49,510	49,510	49,869	381	381	381	381		
Cash Adjustments	168	320	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>49,190</b>	<b>49,510</b>	<b>49,869</b>	<b>49,753</b>	<b>381</b>	<b>381</b>	<b>381</b>	<b>381</b>	<b>381</b>		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		0.00%

**Explain Significant Revenue and Expenditure Changes Below:**

This fund's revenue was derived from donations from trust funds that have dissolved. Because the Potawatomi Zoological Society has taken over operation of the Zoo, it is unlikely there will be additional donations made to this fund in the foreseeable future. It is possible this fund will be used to fulfill Park's obligation for additional Zoo capital in 2017 as stated in the memorandum of understanding, and/or be closed. **Note:** There is no cash reserve requirement for this fund.

**Fund Description & Purpose**

This fund is used to provide capital project assistance to the Potawatomi Zoo.

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	8,645,811	8,859,912	9,454,023	4,727,012	10,459,265	10,500,000	10,550,000	10,600,000	10,650,000	1,005,242	10.6%
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	449,138	258,419	221,142	222,600	230,000	221,000	215,000	(227,996)	-50.8%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>9,208,687</b>	<b>9,915,530</b>	<b>10,371,010</b>	<b>5,206,207</b>	<b>10,680,407</b>	<b>10,722,600</b>	<b>10,780,000</b>	<b>10,821,000</b>	<b>10,865,000</b>	<b>309,397</b>	<b>3.0%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Police Vehicle Leases, Fuel and Repairs	-	-	-	-	2,325,214	2,371,718	2,419,153	2,467,536	2,516,886	-	-
2 Light Up South Bend	-	-	-	-	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	-	-
4 Other Debt Service Payments	-	-	-	-	324,205	100,000	267,918	440,032	609,287	-	-
5 Administrative Costs (Building Maint., Telephone Costs, etc.)	-	-	-	-	3,662,970	2,964,731	2,979,368	2,996,500	3,016,175	-	-
6 South Bend Museum of Art Grant	-	-	-	-	65,000	65,000	65,000	65,000	65,000	-	-
7 Studebaker Museum Subsidy and Other Costs	-	-	-	-	273,011	278,471	284,041	289,721	295,516	-	-
8 Fire Fuel and Repairs	-	-	-	-	300,000	306,000	312,120	318,362	324,730	-	-
9 Neighborhood Engagement (façade grants, bus shelters, bike share, etc.)	-	-	-	-	615,000	615,000	615,000	615,000	615,000	-	-
10 Parks & Recreation PILOT	-	-	-	-	1,415,007	1,443,307	1,472,173	1,501,617	1,531,649	-	-
					<b>10,680,407</b>	<b>9,844,228</b>	<b>10,114,773</b>	<b>10,393,769</b>	<b>10,674,243</b>		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	242,049	302,530	187,448	-	-	-	-	-	(302,530)	-100.0%
Fringe Benefits	-	84,108	116,909	76,940	-	-	-	-	-	(116,909)	-100.0%
<b>Total Personnel</b>	-	<b>326,157</b>	<b>419,439</b>	<b>264,388</b>	-	-	-	-	-	<b>(419,439)</b>	<b>-100.0%</b>
<b>Supplies</b>	<b>1,069,185</b>	<b>793,015</b>	<b>1,496,271</b>	<b>388,360</b>	<b>1,065,682</b>	<b>1,250,000</b>	<b>1,300,000</b>	<b>1,350,000</b>	<b>1,400,000</b>	<b>(430,589)</b>	<b>-28.8%</b>
<b>Services &amp; Charges</b>											
Professional Services	476,326	870,749	1,997,647	814,469	<b>365,000</b>	372,300	379,746	387,341	395,088	(1,632,647)	-81.7%
Printing & Advertising	8,433	151,440	2,500	935	<b>2,000</b>	2,040	2,081	2,122	2,165	(500)	-20.0%
Utilities	1,490,503	1,545,997	1,560,000	779,518	<b>1,580,000</b>	1,611,600	1,643,832	1,676,709	1,710,243	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	2,585,376	730,334	<b>1,335,499</b>	1,362,209	1,389,453	1,417,242	1,445,587	(1,249,877)	-48.3%
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	565,803	615,097	527,824	263,910	<b>7,137</b>	7,888	8,045	8,206	8,371	(520,687)	-98.6%
<b>Debt Service:</b>											
Principal	1,561,126	2,061,389	2,248,777	1,284,587	<b>1,104,053</b>	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	<b>58,284</b>	47,000	50,000	55,000	60,000	(283,909)	-83.0%
Grants & Subsidies	316,116	541,938	525,857	280,428	<b>530,874</b>	536,191	541,615	547,148	552,791	5,017	1.0%
Transfers Out	1,100,000	1,500,000	1,500,000	750,000	<b>3,092,231</b>	2,455,000	2,500,000	2,550,000	2,600,000	1,592,231	106.1%
Other Services & Charges	819,314	1,672,496	1,801,084	930,572	<b>1,264,647</b>	1,200,000	1,250,000	1,300,000	1,350,000	(536,437)	-29.8%
<b>Total Services &amp; Charges</b>	<b>7,977,478</b>	<b>10,854,264</b>	<b>13,196,368</b>	<b>6,034,898</b>	<b>9,339,725</b>	<b>8,594,228</b>	<b>8,814,773</b>	<b>9,043,768</b>	<b>9,274,244</b>	<b>(3,856,643)</b>	<b>-29.2%</b>
<b>Capital</b>	<b>116,276</b>	<b>808,540</b>	<b>579,370</b>	<b>9,183</b>	<b>275,000</b>	-	-	-	-	<b>(304,370)</b>	<b>-52.5%</b>
<b>Total Expenditures by Type</b>	<b>9,162,939</b>	<b>12,781,976</b>	<b>15,691,448</b>	<b>6,696,829</b>	<b>10,680,407</b>	<b>9,844,228</b>	<b>10,114,773</b>	<b>10,393,768</b>	<b>10,674,244</b>	<b>(5,011,041)</b>	<b>-31.9%</b>
<b>Net Surplus / (Deficit)</b>	<b>45,748</b>	<b>(2,866,446)</b>	<b>(5,320,438)</b>	<b>(1,490,622)</b>	<b>-</b>	<b>878,372</b>	<b>665,227</b>	<b>427,232</b>	<b>190,756</b>		
Beginning Cash Balance	14,905,635	14,960,014	12,100,667	12,100,667	6,780,229	6,780,229	7,658,600	8,323,828	8,751,059		
Cash Adjustments	54,379	(2,859,347)	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>14,960,014</b>	<b>12,100,667</b>	<b>6,780,229</b>	<b>10,610,045</b>	<b>6,780,229</b>	<b>7,658,600</b>	<b>8,323,828</b>	<b>8,751,059</b>	<b>8,941,816</b>		
Cash Reserves Target	4,581,470	6,390,988	7,845,724	3,348,415	5,340,204	4,922,114	5,057,386	5,196,884	5,337,122		50.00%
<b>Explain Significant Revenue and Expenditure Changes Below:</b>											
<p>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 &amp; 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.</p> <p>Note: The Cash Reserves Target for this fund is equal to 50% of annual expenditures.</p>											
<b>Fund Description &amp; Purpose</b>											
<p>This fund is used to account for 0.6% local option income tax charged in St. Joseph County. Distributions are made monthly by State of Indiana based on certified tax levies. Fund used for debt service, certain organization grants and operational subsidies, capital expenditures, information technology and other uses as deemed by the Mayor and Council.</p>											

### Park Nonreverting Capital - 405

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	39,276	11,613	58,000	3,431	48,000	48,000	48,500	49,000	49,500	(10,000)	-17.2%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	1,083	2,758	4,000	2,034	4,000	4,100	4,200	4,300	4,400	-	0.0%
Transfers In	96,819	-	100,500	-	93,000	93,500	94,000	94,500	95,000	(7,500)	-7.5%
<b>Total Revenue</b>	<b>137,178</b>	<b>14,371</b>	<b>162,500</b>	<b>5,465</b>	<b>145,000</b>	<b>145,600</b>	<b>146,700</b>	<b>147,800</b>	<b>148,900</b>	<b>(17,500)</b>	<b>-10.8%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 General Park Improvements					<b>145,000</b>	155,500	165,500	175,000	188,000		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>	50,075	33,541	86,546	29,504	<b>51,000</b>	52,000	53,000	54,000	55,000	(35,546)	-41.1%
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	6,500	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	37,329	9,772	55,160	30,575	<b>54,000</b>	56,000	60,000	64,000	70,000	(1,160)	-2.1%
<b>Total Services &amp; Charges</b>	<b>43,829</b>	<b>9,772</b>	<b>55,160</b>	<b>30,575</b>	<b>54,000</b>	<b>56,000</b>	<b>60,000</b>	<b>64,000</b>	<b>70,000</b>	<b>(1,160)</b>	<b>-2.1%</b>
<b>Capital</b>	95,000	22,499	241,389	29,661	40,000	47,500	52,500	57,000	63,000	(201,389)	-83.4%
<b>Total Expenditures by Type</b>	<b>188,904</b>	<b>65,812</b>	<b>383,095</b>	<b>89,740</b>	<b>145,000</b>	<b>155,500</b>	<b>165,500</b>	<b>175,000</b>	<b>188,000</b>	<b>(238,095)</b>	<b>-62.2%</b>
<b>Net Surplus / (Deficit)</b>	<b>(51,726)</b>	<b>(51,441)</b>	<b>(220,595)</b>	<b>(84,275)</b>	<b>-</b>	<b>(9,900)</b>	<b>(18,800)</b>	<b>(27,200)</b>	<b>(39,100)</b>		
Beginning Cash Balance	572,891	521,465	470,335	470,335	249,740	249,740	239,840	221,040	193,840		
Cash Adjustments	(51,426)	(51,130)	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>521,465</b>	<b>470,335</b>	<b>249,740</b>	<b>386,060</b>	<b>249,740</b>	<b>239,840</b>	<b>221,040</b>	<b>193,840</b>	<b>154,740</b>		
Cash Reserves Target	47,226	16,453	95,774	22,435	36,250	38,875	41,375	43,750	47,000		25.00%

**Explain Significant Revenue and Expenditure Changes Below:**

Fund 405 receives funds from a designated portion of user fees from fund 201. Projecting a slight increase in revenues as user fees will proportionally be increased to offset program costs.

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

**Fund Description & Purpose**

This fund is used to account for capital improvement projects for park venues, including picnic facilities, forestry, East Race, and City Golf Courses. Funding provided by user fees collected and deposited directly in Parks Fund 201 and transferred to this fund.

### 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		
<b>REVENUES</b>											
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	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>518,386</b>	<b>521,373</b>	<b>527,737</b>	<b>287,480</b>	<b>476,500</b>	<b>469,000</b>	<b>458,000</b>	<b>447,000</b>	<b>436,000</b>	<b>(51,237)</b>	<b>-9.7%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Police Vehicles Lease Costs					<b>476,500</b>	469,000	458,000	447,000	436,000		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	685,082	510,970	512,847	353,223	<b>466,384</b>	459,000	448,000	437,000	426,000	(46,463)	-9.1%
Interest & Fees	37,852	19,693	13,890	8,244	<b>10,116</b>	10,000	10,000	10,000	10,000	(3,774)	-27.2%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>722,934</b>	<b>530,663</b>	<b>526,737</b>	<b>361,467</b>	<b>476,500</b>	<b>469,000</b>	<b>458,000</b>	<b>447,000</b>	<b>436,000</b>	<b>(50,237)</b>	<b>-9.5%</b>
<b>Capital</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	<b>722,934</b>	<b>530,663</b>	<b>526,737</b>	<b>361,467</b>	<b>476,500</b>	<b>469,000</b>	<b>458,000</b>	<b>447,000</b>	<b>436,000</b>	<b>(50,237)</b>	<b>-9.5%</b>
<b>Net Surplus / (Deficit)</b>	<b>(204,548)</b>	<b>(9,290)</b>	<b>1,000</b>	<b>(73,987)</b>	-	-	-	-	-		
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)	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>581,586</b>	<b>572,704</b>	<b>573,704</b>	<b>498,717</b>	<b>573,704</b>	<b>573,704</b>	<b>573,704</b>	<b>573,704</b>	<b>573,704</b>		
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.

**Fund Description & Purpose**

This fund is a property tax supported fund that is used for the lease/purchase of police department vehicles and equipment. Typically, capital leases are for five years and require semi-annual debt service payments.

## 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		
<b>REVENUES</b>											
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	27,352	1,447	27,000	27,000	28,000	28,500	29,000	(352)	-1.3%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>442,559</b>	<b>429,624</b>	<b>437,352</b>	<b>272,941</b>	<b>435,000</b>	<b>287,000</b>	<b>288,000</b>	<b>288,500</b>	<b>289,000</b>	<b>(2,352)</b>	<b>-0.5%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Century Center Bond Pmts					372,250	248,675	-	-	-		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	330,000	337,500	345,000	168,750	356,250	245,000	-	-	-	11,250	3.3%
Interest & Fees	39,800	30,375	23,250	15,375	16,000	3,675	-	-	-	(7,250)	-31.2%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>369,800</b>	<b>367,875</b>	<b>368,250</b>	<b>184,125</b>	<b>372,250</b>	<b>248,675</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,000</b>	<b>1.1%</b>
<b>Capital</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	<b>369,800</b>	<b>367,875</b>	<b>368,250</b>	<b>184,125</b>	<b>372,250</b>	<b>248,675</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,000</b>	<b>1.1%</b>
<b>Net Surplus / (Deficit)</b>	<b>72,759</b>	<b>61,749</b>	<b>69,102</b>	<b>88,816</b>	<b>62,750</b>	<b>38,325</b>	<b>288,000</b>	<b>288,500</b>	<b>289,000</b>		
Beginning Cash Balance	176,724	249,627	311,637	311,637	380,739	443,489	481,814	769,814	1,058,314		
Cash Adjustments	72,903	62,010	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>249,627</b>	<b>311,637</b>	<b>380,739</b>	<b>400,453</b>	<b>443,489</b>	<b>481,814</b>	<b>769,814</b>	<b>1,058,314</b>	<b>1,347,314</b>		
Cash Reserves Target	92,450	91,969	92,063	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.

**Fund Description & Purpose**

This fund is used to account for state cigarette tax distribution revenue, hotel/motel tax and South Bend School Corporation contractual revenue used for Century Center related debt service. Debt will be paid off in 2018.

Economic Development Income Tax (EDIT) - 408

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	8,796,821	9,031,709	9,594,602	4,797,301	10,433,361	10,600,000	10,800,000	11,000,000	11,200,000	838,759	8.7%
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	-	0.0%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	354,660	354,660	354,660	354,660	354,660	354,660	354,660	354,660	-	-	0.0%
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	58,457	56,713	60,268	49,083	60,000	61,000	62,000	63,000	64,000	(268)	-0.4%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>9,209,938</b>	<b>9,593,082</b>	<b>10,159,530</b>	<b>5,351,044</b>	<b>10,998,021</b>	<b>11,165,660</b>	<b>11,366,660</b>	<b>11,567,660</b>	<b>11,414,000</b>	<b>838,491</b>	<b>8.3%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Department of Community Investment Subsidy	-	-	-	-	2,237,673	2,517,673	2,568,026	2,619,387	2,671,775	-	-
2 Paving Transfer to Motor Vehicle Highway Fund 202	-	-	-	-	1,937,750	3,839,611	3,833,087	3,844,930	3,431,408	-	-
3 PSAP County Payment	-	-	-	-	2,054,126	2,095,209	2,137,113	2,179,855	2,223,452	-	-
4 Code Enforcement and Animal Care & Control Subsidy	-	-	-	-	2,747,073	676,175	689,698	703,492	717,562	-	-
5 Debt Service	-	-	-	-	384,256	379,107	382,732	381,132	374,382	-	-
6 Neighborhood Engagement Grants, Subsidies and Other Costs	-	-	-	-	1,037,143	1,057,886	1,156,004	1,238,864	1,395,421	-	-
7 Zoological Society Capital Contribution	-	-	-	-	100,000	100,000	100,000	100,000	100,000	-	-
8 Vacant & Abandoned Property Demolitions	-	-	-	-	500,000	500,000	500,000	500,000	500,000	-	-
					<b>10,998,021</b>	<b>11,165,660</b>	<b>11,366,660</b>	<b>11,567,660</b>	<b>11,414,000</b>		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	279,632	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	116,235	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>395,867</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>850</b>	<b>526</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150</b>	<b>17.6%</b>
<b>Services &amp; Charges</b>											
Professional Services	79,892	12,023	201,978	12,834	<b>320,000</b>	325,000	330,000	335,000	340,000	118,022	58.4%
Printing & Advertising	20,947	10,760	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	280,732	420,782	75,000	7,854	<b>75,000</b>	75,000	76,000	77,000	78,000	-	0.0%
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	1,266,581	1,513,789	1,045,000	526,667	<b>210,000</b>	210,000	220,000	225,000	225,000	(835,000)	-79.9%
Interest & Fees	245,520	309,612	229,662	135,333	<b>174,256</b>	169,107	162,732	156,132	149,382	(55,406)	-24.1%
Grants & Subsidies	633,500	653,286	886,737	327,517	<b>615,000</b>	755,000	760,000	765,000	770,000	(271,737)	-30.6%
Transfers Out	5,862,101	6,483,782	6,323,782	2,576,105	<b>6,607,496</b>	8,331,553	8,467,928	8,609,528	8,401,618	283,714	4.5%
Other Services & Charges	910,737	482,028	1,599,672	136,065	<b>2,995,269</b>	1,300,000	1,350,000	1,400,000	1,450,000	1,395,597	87.2%
<b>Total Services &amp; Charges</b>	<b>9,300,010</b>	<b>9,886,062</b>	<b>10,361,831</b>	<b>3,722,375</b>	<b>10,997,021</b>	<b>11,165,660</b>	<b>11,366,660</b>	<b>11,567,660</b>	<b>11,414,000</b>	<b>635,190</b>	<b>6.1%</b>
<b>Capital</b>	<b>185,964</b>	<b>3,200</b>	<b>197,500</b>	<b>2,628</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(197,500)</b>	<b>-100.0%</b>
<b>Total Expenditures by Type</b>	<b>9,881,841</b>	<b>9,889,262</b>	<b>10,560,181</b>	<b>3,725,529</b>	<b>10,998,021</b>	<b>11,165,660</b>	<b>11,366,660</b>	<b>11,567,660</b>	<b>11,414,000</b>	<b>437,840</b>	<b>4.1%</b>
<b>Net Surplus / (Deficit)</b>	<b>(671,903)</b>	<b>(296,180)</b>	<b>(400,651)</b>	<b>1,625,515</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Beginning Cash Balance	10,842,128	10,176,142	9,886,898	9,886,898	9,486,247	9,486,247	9,486,247	9,486,247	9,486,247		
Cash Adjustments	(665,986)	(289,244)	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>10,176,142</b>	<b>9,886,898</b>	<b>9,486,247</b>	<b>11,512,413</b>	<b>9,486,247</b>	<b>9,486,247</b>	<b>9,486,247</b>	<b>9,486,247</b>	<b>9,486,247</b>		
Cash Reserves Target	4,940,921	4,944,631	5,280,091	1,862,765	5,499,011	5,582,830	5,683,330	5,783,830	5,707,000		50.00%

**Explain Significant Revenue and Expenditure Changes Below:**

The EDIT Fund receives local income tax revenue from employee wages and is projected to increase by 2% per year for the years 2017 to 2021. A deduction of \$200,000 per year is made from EDIT revenue to fund the City's share of the debt service for the new County PSAP Communications Center due to consolidation. The fund also makes operating transfers to the Department of Community Investment, Code Enforcement Department, Animal Care & Control and the Street Department. The fund pays the debt service on the 2015 EDIT/Parks bond. Assuming in future years that the paving requirements will increase, therefore, so will the funds to cover the needs.

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

**Fund Description & Purpose**

This fund is used to account for 0.4% local option income tax revenue. Distributions are made monthly from the State of Indiana based on certified tax levies. Fund used for debt service, economic development, capital expenditures benefitting economic development, street department operations, grants/subsidies and general infrastructure maintenance.



## Urban Development Action Grants (UDAG) - 410

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	78	1,040,937	175,827	2,733	6,110	-	-	-	-	(169,717)	-96.5%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>78</b>	<b>1,040,937</b>	<b>175,827</b>	<b>2,733</b>	<b>6,110</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(169,717)</b>	<b>-96.5%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Redevelopment Project Management & Implementation					126,143	132,619	140,083	130,659	45,481		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	438,203	238,173	146,068	126,144	132,619	140,083	130,659	45,481	(112,029)	-47.0%
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	438,203	238,173	146,068	126,144	132,619	140,083	130,659	45,481	(112,029)	-47.0%
<b>Capital</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	<b>-</b>	<b>438,203</b>	<b>238,173</b>	<b>146,068</b>	<b>126,144</b>	<b>132,619</b>	<b>140,083</b>	<b>130,659</b>	<b>45,481</b>	<b>(112,029)</b>	<b>-47.0%</b>
<b>Net Surplus / (Deficit)</b>	<b>78</b>	<b>602,734</b>	<b>(62,346)</b>	<b>(143,335)</b>	<b>(120,034)</b>	<b>(132,619)</b>	<b>(140,083)</b>	<b>(130,659)</b>	<b>(45,481)</b>		
Beginning Cash Balance	27,587	27,681	631,221	631,221	568,875	448,841	316,222	176,139	45,480		
Cash Adjustments	94	603,540	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>27,681</b>	<b>631,221</b>	<b>568,875</b>	<b>487,886</b>	<b>448,841</b>	<b>316,222</b>	<b>176,139</b>	<b>45,480</b>	<b>(1)</b>		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		0.00%

**Explain Significant Revenue and Expenditure Changes Below:**

This fund is used to account for economic development expenditures which are financed by federal grants and loan repayments. Revenues come from BDC's payback of initial loaned fund capitalization. Expenditures are made to reimburse COIT for costs in renovation of the 1st Source Bank/Doubletree garage. **Note:** There is no cash reserve requirement for this fund.

**Fund Description & Purpose**

This fund is used to account for economic development expenditures which are financed by federal grants and loan repayments.

Major Moves - 412

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	800,000	800,000	800,000	800,000	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	536,455	805,256	1,301,633	718,855	1,502,472	1,209,895	1,143,178	676,247	370,742	200,839	15.4%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>536,455</b>	<b>805,256</b>	<b>1,301,633</b>	<b>718,855</b>	<b>1,502,472</b>	<b>2,009,895</b>	<b>1,943,178</b>	<b>1,476,247</b>	<b>1,170,742</b>	<b>200,839</b>	<b>15.4%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Parking Garage Improvements					750,000	800,000	800,000	200,000	100,000		
2 Street Projects					750,000	1,000,000	1,000,000	1,000,000	1,000,000		
					<b>1,500,000</b>	<b>1,800,000</b>	<b>1,800,000</b>	<b>1,200,000</b>	<b>1,100,000</b>		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	750,000	9,368	750,000	800,000	800,000	200,000	100,000	-	0.0%
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	750,000	9,368	750,000	800,000	800,000	200,000	100,000	-	0.0%
<b>Capital</b>	4,038,690	2,289,929	1,698,588	581,614	750,000	1,000,000	1,000,000	1,000,000	1,000,000	(948,588)	-55.8%
<b>Total Expenditures by Type</b>	<b>4,038,690</b>	<b>2,289,929</b>	<b>2,448,588</b>	<b>590,982</b>	<b>1,500,000</b>	<b>1,800,000</b>	<b>1,800,000</b>	<b>1,200,000</b>	<b>1,100,000</b>	<b>(948,588)</b>	<b>-38.7%</b>
<b>Net Surplus / (Deficit)</b>	<b>(3,502,235)</b>	<b>(1,484,673)</b>	<b>(1,146,955)</b>	<b>127,872</b>	<b>2,472</b>	<b>209,895</b>	<b>143,178</b>	<b>276,247</b>	<b>70,742</b>		
Beginning Cash Balance	7,143,898	3,643,765	2,159,797	2,159,797	1,012,842	1,015,314	1,225,209	1,368,387	1,644,634		
Cash Adjustments	(3,500,133)	(1,483,969)	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>3,643,765</b>	<b>2,159,797</b>	<b>1,012,842</b>	<b>2,287,669</b>	<b>1,015,314</b>	<b>1,225,209</b>	<b>1,368,387</b>	<b>1,644,634</b>	<b>1,715,376</b>		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		0.00%

**Explain Significant Revenue and Expenditure Changes Below:**

Fund accounts for proceeds of one-time State of Indiana Toll Road Lease distribution of \$12,823,151 received in 2006. The City has utilized this money to make loans to certain economic development projects to be repaid from tax increment financing revenue and other important infrastructure projects. Refer to Capital page for detail on the expected projects for 2017. This fund will also be used to pay for repairs & maintenance of the city's parking garages--\$750,000 each in years 2016 and 2017. These expenditures will be repaid to the fund from the Garages fund (Fund 601) through 2022. Note: There is no cash reserve requirement for this fund.

**Fund Description & Purpose**

This fund accounts for proceeds of one-time State of Indiana Toll Road Lease distribution of \$12,823,151 received in 2006. The City has utilized this money to make loans to certain economic development projects to be repaid from tax increment financing revenue and other important infrastructure projects.

## Morris PAC Improvement - 416

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	79,779	61,164	100,000	41,755	100,000	102,000	104,040	106,121	108,243.22	-	0.0%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	1,353	2,969	3,000	2,551	4,000	4,080	4,162	4,245	4,329.73	1,000	33.3%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>81,132</b>	<b>64,133</b>	<b>103,000</b>	<b>44,306</b>	<b>104,000</b>	<b>106,080</b>	<b>108,202</b>	<b>110,366</b>	<b>112,573</b>	<b>1,000</b>	<b>1.0%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Morris Performing Arts Center Capital Improvements					<b>97,500</b>	60,000	75,000	95,000	65,000		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>	9,583	30,025	30,000	6,080	<b>20,000</b>	20,000	20,000	20,000	20,000.00	(10,000)	-33.3%
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	5,056	32,803	48,923	13,743	<b>27,500</b>	25,000	25,000	25,000	25,000.00	(21,423)	-43.8%
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	7,883	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>12,939</b>	<b>32,803</b>	<b>48,923</b>	<b>13,743</b>	<b>27,500</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>(21,423)</b>	<b>-43.8%</b>
<b>Capital</b>	-	-	-	-	50,000	15,000	30,000	50,000	20,000	50,000	-
<b>Total Expenditures by Type</b>	<b>22,522</b>	<b>62,828</b>	<b>78,923</b>	<b>19,824</b>	<b>97,500</b>	<b>60,000</b>	<b>75,000</b>	<b>95,000</b>	<b>65,000</b>	<b>18,577</b>	<b>23.5%</b>
<b>Net Surplus / (Deficit)</b>	<b>58,610</b>	<b>1,305</b>	<b>24,077</b>	<b>24,482</b>	<b>6,500</b>	<b>46,080</b>	<b>33,202</b>	<b>15,366</b>	<b>47,573</b>		
Beginning Cash Balance	456,810	515,718	517,398	517,398	541,475	547,975	594,055	627,257	642,623		
Cash Adjustments	58,908	1,680	-	(672)	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>515,718</b>	<b>517,398</b>	<b>541,475</b>	<b>541,208</b>	<b>547,975</b>	<b>594,055</b>	<b>627,257</b>	<b>642,623</b>	<b>690,196</b>		
Cash Reserves Target	5,631	15,707	19,731	4,956	24,375	15,000	18,750	23,750	16,250		25.00%

**Explain Significant Revenue and Expenditure Changes Below:**

- Lighting Equipment Upgrade much needed as the existing one is more than 15 years old and out of date with current production needs - this capital expenditure replacement is projected to phase out over 3 years.  
 - Fire prevention Regulations require that a fire escape to be installed on each side of the house stage right and left.

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

# Morris PAC Improvement - 416

Fund Summary - Description, Accomplishments, Goals, KPI's

**Fund Description & Purpose**

This fund was established for the purpose of renovating, remodeling, or, otherwise improving the facilities and / or services to the patrons of the Morris Performing Arts Center. Funds are received from a per ticket surcharge included on every sold ticket.

**2016 Accomplishments & Outcomes**

- Decorative Painting repairs were completed on the South Interstitial wall
- Loading Dock Door Upgrade were completed
- Re-cable the First Electric project was completed
- Purchased 5 tents to replace the existing damaged ones used for Fridays by the Fountain
- In the process of replacing the Carpet in the Box Office administrative offices

**Key Performance Indicators (KPI's)**

Measure	City Goal	Type	2018	2015	2016	2017
			Long Term Goal	Actual	Estimated	Target
- Surcharge Collected	GG	Outcome	\$100,000	61,164	100,000	100,000

Types: output, efficiency, effectiveness, quality, outcome, technology

**2017 Significant Changes/Challenges/Opportunities (with a focus on solutions)**

- One of the challenges of attracting more acts / performances depends on our marketability and availability of house equipment to be up to date.
- Morris electronic marquee was originally installed in November 2005 and electronic physical panels are becoming obsolete with limited replacement supply from manufacturer. Electronic components, outside physical electronic panels, computer equipment and operating system are in need of upgrade.



West Washington TIF - 422

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		
<b>REVENUES</b>											
Property Taxes	580,987	402,911	420,000	282,810	420,000	420,000	420,000	420,000	420,000	-	0.0%
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	1,812	6,942	15,500	7,358	16,000	16,000	16,000	16,000	16,000	500	3.2%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>582,799</b>	<b>409,853</b>	<b>435,500</b>	<b>290,168</b>	<b>436,000</b>	<b>436,000</b>	<b>436,000</b>	<b>436,000</b>	<b>436,000</b>	<b>500</b>	<b>0.1%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Redevelopment Project Management & Implementation					620,400	480,000	365,000	500,000	400,000		
2 TIF - Business Incentive					504,600	-	-	-	-		
					<b>1,125,000</b>	<b>480,000</b>	<b>365,000</b>	<b>500,000</b>	<b>400,000</b>		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	319	30,502	43,166	10,922	-	-	-	-	-	(43,166)	-100.0%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	(307)	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>12</b>	<b>30,502</b>	<b>43,166</b>	<b>10,922</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(43,166)</b>	<b>-100.0%</b>
<b>Capital</b>	-	68,276	1,360,200	-	1,125,000	480,000	365,000	500,000	400,000	(235,200)	-17.3%
<b>Total Expenditures by Type</b>	<b>12</b>	<b>98,778</b>	<b>1,403,366</b>	<b>10,922</b>	<b>1,125,000</b>	<b>480,000</b>	<b>365,000</b>	<b>500,000</b>	<b>400,000</b>	<b>(278,366)</b>	<b>-19.8%</b>
<b>Net Surplus / (Deficit)</b>	<b>582,787</b>	<b>311,075</b>	<b>(967,866)</b>	<b>279,246</b>	<b>(689,000)</b>	<b>(44,000)</b>	<b>71,000</b>	<b>(64,000)</b>	<b>36,000</b>		
Beginning Cash Balance	612,962	1,196,440	1,508,786	1,508,786	1,040,920	351,920	307,920	378,920	314,920		
Cash Adjustments	583,478	312,346	500,000	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>1,196,440</b>	<b>1,508,786</b>	<b>1,040,920</b>	<b>1,788,032</b>	<b>351,920</b>	<b>307,920</b>	<b>378,920</b>	<b>314,920</b>	<b>350,920</b>		
Cash Reserves Target	3	24,695	350,842	2,731	281,250	120,000	91,250	125,000	100,000		25.00%

**Explain Significant Revenue and Expenditure Changes Below:**

Major project for 2016 and 2017 is the Cemetery enhancement project.

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

**Fund Description & Purpose**

This fund accounts for revenue for expenditures for improvements in the West Washington Tax Incremental Financing (TIF) area. Financing is provided by property tax proceeds in excess of those attributable to the assessed valuation of the properties in the district before declaration of the TIF.

## Leighton Plaza TIF - 425

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	165,150	166,751	172,703	68,332	197,014	197,014	197,014	197,014	197,014	24,311	14.1%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>165,150</b>	<b>166,751</b>	<b>172,703</b>	<b>68,332</b>	<b>197,014</b>	<b>197,014</b>	<b>197,014</b>	<b>197,014</b>	<b>197,014</b>	<b>24,311</b>	<b>14.1%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Downtown Retail Space Property Management					<b>158,166</b>	158,166	158,166	158,166	158,166		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>	4,547	7,390	8,742	1,640	<b>10,342</b>	10,342	10,342	10,342	10,342	1,600	18.3%
<b>Services &amp; Charges</b>											
Professional Services	4,298	5,002	7,000	23,425	<b>7,000</b>	7,000	7,000	7,000	7,000	-	0.0%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	5,801	4,446	6,192	4,259	<b>4,500</b>	4,500	4,500	4,500	4,500	(1,692)	-27.3%
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	53,745	72,169	85,834	21,025	<b>85,834</b>	85,834	85,834	85,834	85,834	-	0.0%
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	37,878	41,454	52,638	21,608	<b>50,490</b>	50,490	50,490	50,490	50,490	(2,148)	-4.1%
<b>Total Services &amp; Charges</b>	<b>101,722</b>	<b>123,071</b>	<b>151,664</b>	<b>70,316</b>	<b>147,824</b>	<b>147,824</b>	<b>147,824</b>	<b>147,824</b>	<b>147,824</b>	<b>(3,840)</b>	<b>-2.5%</b>
<b>Capital</b>	19,423	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	<b>125,692</b>	<b>130,461</b>	<b>160,406</b>	<b>71,956</b>	<b>158,166</b>	<b>158,166</b>	<b>158,166</b>	<b>158,166</b>	<b>158,166</b>	<b>(2,240)</b>	<b>-1.4%</b>
<b>Net Surplus / (Deficit)</b>	<b>39,458</b>	<b>36,290</b>	<b>12,297</b>	<b>(3,624)</b>	<b>38,848</b>	<b>38,848</b>	<b>38,848</b>	<b>38,848</b>	<b>38,848</b>		
Beginning Cash Balance	133,067	172,578	209,031	209,031	221,328	260,176	299,024	337,872	376,720		
Cash Adjustments	39,511	36,453	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>172,578</b>	<b>209,031</b>	<b>221,328</b>	<b>205,407</b>	<b>260,176</b>	<b>299,024</b>	<b>337,872</b>	<b>376,720</b>	<b>415,568</b>		
Cash Reserves Target	31,423	32,615	40,102	17,989	39,542	39,542	39,542	39,542	39,542		25.00%

**Explain Significant Revenue and Expenditure Changes Below:**

This fund is used to fund upkeep and management of the Michigan Street Shops, Leighton Plaza, and Wayne Street retail spaces in downtown. During 2016, HVAC units were upgraded and full occupancy was achieved. **Note:** The Cash Reserves Target for this fund is equal to 25% of annual expenditures.

**Fund Description & Purpose**

This fund is used for the upkeep and management of the Michigan Street Shops, Leighton Plaza, and Wayne Street retail spaces in downtown.

River East TIF (Northeast Development) - 429

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		
<b>REVENUES</b>											
Property Taxes	1,568,240	2,421,308	2,750,000	1,170,979	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	250,000	9.1%
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	8,751	54,153	162,500	36,776	57,000	50,000	50,000	50,000	50,000	(105,500)	-64.9%
Transfers In	-	1,430,965	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>1,576,991</b>	<b>3,906,426</b>	<b>2,912,500</b>	<b>1,207,755</b>	<b>3,057,000</b>	<b>3,050,000</b>	<b>3,050,000</b>	<b>3,050,000</b>	<b>3,050,000</b>	<b>144,500</b>	<b>5.0%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Redevelopment Project Management & Implementation					5,000,000	1,305,000	1,305,000	1,325,000	1,400,000		
2 TIF - Business Incentive					2,800,000	1,445,000	1,550,000	1,600,000	1,650,000		
					<b>7,800,000</b>	<b>2,750,000</b>	<b>2,855,000</b>	<b>2,925,000</b>	<b>3,050,000</b>		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>											
	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	29,175	65,447	83,573	33,284	-	-	-	-	-	(83,573)	-100.0%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	616,057	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>29,175</b>	<b>681,504</b>	<b>83,573</b>	<b>33,284</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(83,573)</b>	<b>-100.0%</b>
<b>Capital</b>	<b>126</b>	<b>220,270</b>	<b>8,251,586</b>	<b>426,972</b>	<b>7,800,000</b>	<b>2,750,000</b>	<b>2,855,000</b>	<b>2,925,000</b>	<b>3,050,000</b>	<b>(451,586)</b>	<b>-5.5%</b>
<b>Total Expenditures by Type</b>	<b>29,301</b>	<b>901,774</b>	<b>8,335,159</b>	<b>460,255</b>	<b>7,800,000</b>	<b>2,750,000</b>	<b>2,855,000</b>	<b>2,925,000</b>	<b>3,050,000</b>	<b>(535,159)</b>	<b>-6.4%</b>
<b>Net Surplus / (Deficit)</b>	<b>1,547,690</b>	<b>3,004,652</b>	<b>(5,422,659)</b>	<b>747,500</b>	<b>(4,743,000)</b>	<b>300,000</b>	<b>195,000</b>	<b>125,000</b>	<b>-</b>		
Beginning Cash Balance	3,008,791	4,559,110	7,570,974	7,570,974	7,648,315	2,905,315	3,205,315	3,400,315	3,525,315		
Cash Adjustments	1,550,320	3,011,864	5,500,000	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>4,559,110</b>	<b>7,570,974</b>	<b>7,648,315</b>	<b>8,318,474</b>	<b>2,905,315</b>	<b>3,205,315</b>	<b>3,400,315</b>	<b>3,525,315</b>	<b>3,525,315</b>		
Cash Reserves Target	7,325	225,444	2,083,790	115,064	1,950,000	687,500	713,750	731,250	762,500		25.00%

**Explain Significant Revenue and Expenditure Changes Below:**

Due to TIF re-allocation of 2014, the boundaries for this TIF increased, which means we expect to see an increase in TIF revenues.

# River East TIF (Northeast Development) - 429

Fund Summary - Description, Accomplishments, Goals, KPI's

**Fund Description & Purpose**

To account for expenditures for public improvements in the River East Tax Incremental Financing (TIF) area. TIF revenue is derived from property tax proceeds in excess of those attributable to the assessed valuation of the properties in the district before declaration of the TIF.

**2016 Accomplishments & Outcomes**

- Work underway on East Bank Phase 5 - Combined Sewer Overflow Project
- Under contract for Howard Park Ice Rink project
- Work to be completed on Hill & Colfax mixed use development

**2017 Significant Changes/Challenges/Opportunities (with a focus on solutions)**

- There is considerable pressure on the River East TIF for a variety of projects in late 2016 and 2017. While it is exciting to have so much interest in this area, the limited resources will make it difficult to choose which to fund.



East Bank Village, South Bend, IN



- CircaArts Gallery
- Inspire Me!
- junk Evolution
- Piser Designs
- Purple Porch



Southside TIF #1 - 430

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		
<b>REVENUES</b>											
Property Taxes	2,379,212	2,205,822	2,400,000	1,251,614	2,400,000	2,400,000	2,100,000	2,100,000	2,100,000	-	0.0%
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	9,600	26,718	33,000	28,898	33,000	10,000	10,000	10,000	10,000	-	0.0%
Transfers In	-	-	-	-	1,448,127	-	-	-	-	1,448,127	-
<b>Total Revenue</b>	<b>2,388,812</b>	<b>2,232,540</b>	<b>2,433,000</b>	<b>1,280,511</b>	<b>3,881,127</b>	<b>2,410,000</b>	<b>2,110,000</b>	<b>2,110,000</b>	<b>2,110,000</b>	<b>1,448,127</b>	<b>59.5%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Redevelopment Project Management & Implementation					6,000,000	2,410,000	2,110,000	2,110,000	2,110,000		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>											
	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	236,626	394,254	528,454	235,667	-	-	-	-	-	(528,454)	-100.0%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	8,500	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>245,126</b>	<b>394,254</b>	<b>528,454</b>	<b>235,667</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(528,454)</b>	<b>-100.0%</b>
<b>Capital</b>	<b>626,042</b>	<b>700,198</b>	<b>6,883,361</b>	<b>573,987</b>	<b>6,000,000</b>	<b>2,410,000</b>	<b>2,110,000</b>	<b>2,110,000</b>	<b>2,110,000</b>	<b>(883,361)</b>	<b>-12.8%</b>
<b>Total Expenditures by Type</b>	<b>871,168</b>	<b>1,094,452</b>	<b>7,411,815</b>	<b>809,654</b>	<b>6,000,000</b>	<b>2,410,000</b>	<b>2,110,000</b>	<b>2,110,000</b>	<b>2,110,000</b>	<b>(1,411,815)</b>	<b>-19.0%</b>
<b>Net Surplus / (Deficit)</b>	<b>1,517,644</b>	<b>1,138,088</b>	<b>(4,978,815)</b>	<b>470,857</b>	<b>(2,118,873)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Beginning Cash Balance	3,439,648	4,960,153	6,103,313	6,103,313	3,524,498	1,405,625	1,405,625	1,405,625	1,405,625		
Cash Adjustments	1,520,505	1,143,160	2,400,000	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>4,960,153</b>	<b>6,103,313</b>	<b>3,524,498</b>	<b>6,574,170</b>	<b>1,405,625</b>	<b>1,405,625</b>	<b>1,405,625</b>	<b>1,405,625</b>	<b>1,405,625</b>		
Cash Reserves Target	217,792	273,613	1,852,954	202,414	1,500,000	602,500	527,500	527,500	527,500		25.00%

**Explain Significant Revenue and Expenditure Changes Below:**

This fund is used to account for expenditures for improvements in the South Side Development Tax Incremental Financing (TIF) area #1. TIF revenue is derived from property tax proceeds in excess of those attributable to the assessed valuation of the properties in the district before declaration of the TIF. Major project in 2016 is the Chippewa Roundabout.

**Fund Description & Purpose**

This fund is used to account for expenditures for improvements in the South Side Development Tax Incremental Financing (TIF) area #1. TIF revenue is derived from property tax proceeds in excess of those attributable to the assessed valuation of the properties in the district before declaration of the TIF.

Erskine Village TIF - 432

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		
<b>REVENUES</b>											
Property Taxes	9,175	19,183	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	17,145	31,555	52,700	24,843	6,000	-	-	-	-	(46,700)	-88.6%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>26,320</b>	<b>50,738</b>	<b>52,700</b>	<b>24,843</b>	<b>6,000</b>	-	-	-	-	<b>(46,700)</b>	<b>-88.6%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Redevelopment Project Management & Implementation					3,961,668	-	-	-	-		
2 Transfer to another fund					887,127	-	-	-	-		
					<b>4,848,795</b>	-	-	-	-		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>											
	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	656	-	1,000	-	-	-	-	-	-	(1,000)	-100.0%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	210,000	220,000	235,000	235,000	3,800,000	-	-	-	-	3,565,000	1517.0%
Interest & Fees	281,495	268,380	254,503	130,835	161,668	-	-	-	-	(92,835)	-36.5%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	887,127	-	-	-	-	887,127	-
Other Services & Charges	-	201,724	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>492,151</b>	<b>690,104</b>	<b>490,503</b>	<b>365,835</b>	<b>4,848,795</b>	-	-	-	-	<b>4,358,292</b>	<b>888.5%</b>
<b>Capital</b>											
	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	<b>492,151</b>	<b>690,104</b>	<b>490,503</b>	<b>365,835</b>	<b>4,848,795</b>	-	-	-	-	<b>4,358,292</b>	<b>888.5%</b>
<b>Net Surplus / (Deficit)</b>	<b>(465,831)</b>	<b>(639,366)</b>	<b>(437,803)</b>	<b>(340,992)</b>	<b>(4,842,795)</b>	-	-	-	-		
Beginning Cash Balance	6,968,686	6,506,286	5,309,298	5,309,298	4,871,495	28,700	28,700	28,700	28,700		
Cash Adjustments	(462,400)	(1,196,988)	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>6,506,286</b>	<b>5,309,298</b>	<b>4,871,495</b>	<b>4,968,306</b>	<b>28,700</b>	<b>28,700</b>	<b>28,700</b>	<b>28,700</b>	<b>28,700</b>		
Cash Reserves Target	123,038	172,526	122,626	91,459	1,212,199	-	-	-	-		25.00%

**Explain Significant Revenue and Expenditure Changes Below:**

2015 Other Services & Charges expenditure was refund to County to reimburse them for refund required from successful appeal(s) for taxpayers in this TIF area. Anticipate payoff of bond February 1, 2017 which is the earliest date allowed under terms of the bond. There will be a \$38,000 penalty for early pay off but that is much less than the \$1.4M in interest costs which would be paid out over the 10 years remaining on original amortization schedule. Once bond is paid off, expect to transfer remaining cash to South Side TIF #1 (Fund 430) and close this fund.

**Fund Description & Purpose**

This fund is used to account for revenues and expenditures for the South Side development Area #3 (Erskine Village). Only expenditures relate to paying debt service on outstanding bonds.

## Redevelopment General Fund - 433

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	45	59	152	43	135	-	-	-	-	(17)	-11.2%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>45</b>	<b>59</b>	<b>152</b>	<b>43</b>	<b>135</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(17)</b>	<b>-11.2%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Redevelopment Project Management & Implementation					4,500	-	-	-	-		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>											
<b>Services &amp; Charges</b>											
Professional Services	15,703	1,447	4,500	-	4,500	-	-	-	-	-	0.0%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>15,703</b>	<b>1,447</b>	<b>4,500</b>	<b>-</b>	<b>4,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures by Type</b>	<b>15,703</b>	<b>1,447</b>	<b>4,500</b>	<b>-</b>	<b>4,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Net Surplus / (Deficit)</b>	<b>(15,658)</b>	<b>(1,388)</b>	<b>(4,348)</b>	<b>43</b>	<b>(4,365)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
Beginning Cash Balance	25,749	10,096	8,713	8,713	4,365	0	0	0	0		
Cash Adjustments	(15,653)	(1,383)	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>10,096</b>	<b>8,713</b>	<b>4,365</b>	<b>8,756</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
Cash Reserves Target	3,926	362	1,125	-	1,125	-	-	-	-		25.00%

**Explain Significant Revenue and Expenditure Changes Below:**

Fund available to cover general administrative expenses not covered by project budgets. No additional revenue expected, 2017 may be last year for the fund.

**Fund Description & Purpose**

This fund is used to account for eligible redevelopment activities.

## Douglas Road TIF - 435

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		
<b>REVENUES</b>											
Property Taxes	321,895	270,758	320,000	231,289	327,108	-	-	-	-	7,108	2.2%
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	557	664	750	345	750	-	-	-	-	-	0.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>322,452</b>	<b>271,422</b>	<b>320,750</b>	<b>231,634</b>	<b>327,858</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,108</b>	<b>2.2%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Redevelopment Project Management & Implementation					340,000	-	-	-	-		
2 Transfer out to another fund					-	106,271	-	-	-		
					<b>340,000</b>	<b>106,271</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>											
	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	160	-	13,012	-	4,888	-	-	-	-	(8,124)	-62.4%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	333,681	298,160	313,280	124,112	323,005	-	-	-	-	9,725	3.1%
Interest & Fees	61,780	43,027	27,908	15,888	12,107	-	-	-	-	(15,801)	-56.6%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	106,271	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>395,621</b>	<b>341,187</b>	<b>354,200</b>	<b>140,000</b>	<b>340,000</b>	<b>106,271</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(14,200)</b>	<b>-4.0%</b>
<b>Capital</b>											
	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	<b>395,621</b>	<b>341,187</b>	<b>354,200</b>	<b>140,000</b>	<b>340,000</b>	<b>106,271</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(14,200)</b>	<b>-4.0%</b>
<b>Net Surplus / (Deficit)</b>	<b>(73,169)</b>	<b>(69,765)</b>	<b>(33,450)</b>	<b>91,634</b>	<b>(12,142)</b>	<b>(106,271)</b>	<b>-</b>	<b>-</b>	<b>-</b>		
Beginning Cash Balance	294,600	221,558	151,863	151,863	118,413	106,271	(0)	(0)	(0)		
Cash Adjustments	(73,042)	(69,695)	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>221,558</b>	<b>151,863</b>	<b>118,413</b>	<b>243,497</b>	<b>106,271</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>		
Cash Reserves Target	39,562	34,119	35,420	14,000	34,000	10,627	-	-	-		10.00%

**Explain Significant Revenue and Expenditure Changes Below:**

This fund is used to account for expenditures for improvements in the Douglas Road Tax Incremental Financing (TIF). TIF revenue is derived from property tax proceeds in excess of those attributable to the assessed valuation of the properties in the area before declaration of the TIF. Accelerating reimbursements to Major Moves (Fund 412) to facilitate payoff in 2017 if possible. After that time, fund can be closed unless additional needs are identified.

**Fund Description & Purpose**

This fund is used to account for expenditures for improvements in the Douglas Road Tax Incremental Financing (TIF) area. TIF revenue is derived from property tax proceeds in excess of those attributable to the assessed valuation of the properties in the area before declaration of the TIF.

River East Residential TIF (Northeast Residential) - 436

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		
<b>REVENUES</b>											
Property Taxes	2,725,909	3,129,681	2,948,923	2,061,402	3,298,403	3,300,000	3,300,000	3,300,000	3,300,000	349,480	11.9%
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	2,396	210,462	213,499	213,108	2,500	5,000	5,000	5,000	5,000	(210,999)	-98.8%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>2,728,305</b>	<b>3,340,143</b>	<b>3,162,422</b>	<b>2,274,510</b>	<b>3,300,903</b>	<b>3,305,000</b>	<b>3,305,000</b>	<b>3,305,000</b>	<b>3,305,000</b>	<b>138,481</b>	<b>4.4%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Redevelopment Project Management & Implementation					<b>3,430,000</b>	3,430,000	3,430,000	3,430,000	3,430,000		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	-	-	33,832	-	<b>64,819</b>	66,318	63,822	530,253	839,758	30,987	91.6%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	1,278,190	1,379,625	2,100,345	1,082,019	<b>2,071,007</b>	2,151,391	2,233,507	1,863,496	1,617,461	(29,338)	-1.4%
Interest & Fees	2,084,117	2,046,003	1,295,823	602,070	<b>1,294,174</b>	1,212,291	1,132,671	1,036,251	972,781	(1,649)	-0.1%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>3,362,307</b>	<b>3,425,628</b>	<b>3,430,000</b>	<b>1,684,089</b>	<b>3,430,000</b>	<b>3,430,000</b>	<b>3,430,000</b>	<b>3,430,000</b>	<b>3,430,000</b>	-	<b>0.0%</b>
<b>Capital</b>	<b>214,573</b>	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	<b>3,576,880</b>	<b>3,425,628</b>	<b>3,430,000</b>	<b>1,684,089</b>	<b>3,430,000</b>	<b>3,430,000</b>	<b>3,430,000</b>	<b>3,430,000</b>	<b>3,430,000</b>	-	<b>0.0%</b>
<b>Net Surplus / (Deficit)</b>	<b>(848,575)</b>	<b>(85,485)</b>	<b>(267,578)</b>	<b>590,421</b>	<b>(129,097)</b>	<b>(125,000)</b>	<b>(125,000)</b>	<b>(125,000)</b>	<b>(125,000)</b>		
Beginning Cash Balance	2,554,079	1,706,488	1,622,127	1,622,127	1,354,549	1,225,452	1,100,452	975,452	850,452		
Cash Adjustments	(847,591)	(84,361)	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>1,706,488</b>	<b>1,622,127</b>	<b>1,354,549</b>	<b>2,212,548</b>	<b>1,225,452</b>	<b>1,100,452</b>	<b>975,452</b>	<b>850,452</b>	<b>725,452</b>		
Cash Reserves Target	894,220	856,407	857,500	421,022	857,500	857,500	857,500	857,500	857,500		25.00%

**Explain Significant Revenue and Expenditure Changes Below:**

This fund is used to account for expenditures for improvements in the River East Residential Tax Incremental Financing area #2 (Residential). TIF revenue is derived from property tax proceeds in excess of those attributable to the assessed valuation of the properties in the area before declaration of the TIF. This fund generally only covers debt service for Eddy Street Commons Bond and reimbursement of Major Moves expenditures for the original Eddy Street Commons project. Refinanced Eddy Street Commons bond in late 2015. Savings approximately \$235,000 annually; \$4.2M over life of the bond.

**Fund Description & Purpose**

To account for expenditures for improvements in the River East Residential Tax Incremental Financing area #2 (Residential). TIF revenue is derived from property tax proceeds in excess of those attributable to the assessed valuation of the properties in the area before declaration of the TIF. This fund generally only covers debt service for Eddy Street Commons Bond and reimbursement of Major Moves expenditures for the original Eddy Street Commons project.

Palais Historic Preservation - 450

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	9,607	12,864	17,000	5,597	16,500	17,300	17,646	17,999	18,358.90	(500)	-2.9%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	159	388	450	382	600	700	714	728	742.85	150	33.3%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>9,766</b>	<b>13,252</b>	<b>17,450</b>	<b>5,979</b>	<b>17,100</b>	<b>18,000</b>	<b>18,360</b>	<b>18,727</b>	<b>19,102</b>	<b>(350)</b>	<b>-2.0%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Historic Building Maintenance					5,000	5,200	5,400	5,600	5,800		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	5,000	5,200	5,400	5,600	5,800	5,000	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	-	-	<b>5,000</b>	<b>5,200</b>	<b>5,400</b>	<b>5,600</b>	<b>5,800</b>	<b>5,000</b>	-
<b>Capital</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	-	-	-	-	<b>5,000</b>	<b>5,200</b>	<b>5,400</b>	<b>5,600</b>	<b>5,800</b>	<b>5,000</b>	-
<b>Net Surplus / (Deficit)</b>	<b>9,766</b>	<b>13,252</b>	<b>17,450</b>	<b>5,979</b>	<b>12,100</b>	<b>12,800</b>	<b>12,960</b>	<b>13,127</b>	<b>13,302</b>		
Beginning Cash Balance	58,304	63,198	76,450	76,450	93,900	106,000	118,800	131,760	144,887		
Cash Adjustments	36	13,252	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>63,198</b>	<b>76,450</b>	<b>93,900</b>	<b>82,429</b>	<b>106,000</b>	<b>118,800</b>	<b>131,760</b>	<b>144,887</b>	<b>158,189</b>		
Cash Reserves Target	-	-	-	-	1,250	1,300	1,350	1,400	1,450		25.00%

**Explain Significant Revenue and Expenditure Changes Below:**

There are no staffing or other operations related expenditures - this fund was created to be able to help maintain the Historical nature of the multimillion dollar building - at this point there is a need for small repairs of the plaster/decorative paint.

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

**Fund Description & Purpose**

This fund was established as a separate non-reverting fund to receive monies from a 2% charge assessed on all services provided in connection with the use and rental of the Palais Royale facilities, and to receive monies from donations to the Palais Royale. All sums so collected and deposited in this fund are to be used for the sole purpose of assisting with the continued historic preservation, maintenance and repair of the Palais Royale and related facilities.

## Airport Urban Enterprise Zone - 454

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	1,069	2,180	3,900	1,862	3,900	-	-	-	-	-	0.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>1,069</b>	<b>2,180</b>	<b>3,900</b>	<b>1,862</b>	<b>3,900</b>	-	-	-	-	-	<b>0.0%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Workforce Training Program Administration					50,000	-	-	-	-	-	-
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	50,000	-	50,000	-	-	-	-	-	0.0%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	50,000	-	50,000	-	-	-	-	-	<b>0.0%</b>
<b>Capital</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	-	-	50,000	-	50,000	-	-	-	-	-	<b>0.0%</b>
<b>Net Surplus / (Deficit)</b>	<b>1,069</b>	<b>2,180</b>	<b>(46,100)</b>	<b>1,862</b>	<b>(46,100)</b>	-	-	-	-	-	-
Beginning Cash Balance	376,372	377,659	380,115	380,115	334,015	287,915	287,915	287,915	287,915		
Cash Adjustments	1,287	2,456	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>377,659</b>	<b>380,115</b>	<b>334,015</b>	<b>381,977</b>	<b>287,915</b>	<b>287,915</b>	<b>287,915</b>	<b>287,915</b>	<b>287,915</b>		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		0.00%

**Explain Significant Revenue and Expenditure Changes Below:**

Unclear if this fund will receive any additional revenue (other than interest) as it was tied to personal property of former AJ Wright Building. Expect to train up to 15 Zone residents in various sectors with growing employment opportunities.

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

**Fund Description & Purpose**

This fund is used to account for expenditures for improvements in the Zone area, financed by property taxes on qualifying properties in the Zone.

## Consolidated Building Department - 600

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	1,600	-	-	-	-	-	-	-	-	-	-
Charges for Services	1,185,673	1,765,209	1,581,800	707,148	1,489,850	1,496,957	1,524,708	1,553,014	1,583,486	(91,950)	-5.8%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	193,455	108,330	83,000	30,071	270,000	47,000	47,000	47,000	47,000	187,000	225.3%
Donations	7,919	1,027	8,000	557	4,000	-	-	-	-	(4,000)	-50.0%
Other Income	15,177	34,162	65,566	27,908	37,500	41,000	41,000	41,000	41,000	(28,066)	-42.8%
Transfers In	2,306,560	2,663,144	2,110,068	527,517	2,167,316	2,313,033	2,390,704	2,461,575	2,506,093	57,248	2.7%
<b>Total Revenue</b>	<b>3,710,384</b>	<b>4,571,872</b>	<b>3,848,434</b>	<b>1,293,201</b>	<b>3,968,666</b>	<b>3,897,990</b>	<b>4,003,412</b>	<b>4,102,589</b>	<b>4,177,579</b>	<b>120,232</b>	<b>3.1%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Building Department					<b>1,361,921</b>	1,460,391	1,489,601	1,519,390	1,549,780		
2 Code Enforcement					<b>1,614,318</b>	1,706,043	1,745,865	1,787,049	1,811,571		
3 Animal Care & Control					<b>774,121</b>	796,389	834,240	863,926	885,522		
					<b>3,750,360</b>	3,962,824	4,069,705	4,170,365	4,246,872		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	1,282,018	1,563,269	1,727,173	734,501	<b>1,786,967</b>	1,866,486	1,903,815	1,941,891	1,980,730	59,794	3.5%
Fringe Benefits	487,144	681,727	874,557	365,046	<b>909,493</b>	971,703	1,008,535	1,046,972	1,087,091	34,936	4.0%
<b>Total Personnel</b>	<b>1,769,162</b>	<b>2,244,996</b>	<b>2,601,730</b>	<b>1,099,547</b>	<b>2,696,460</b>	<b>2,838,189</b>	<b>2,912,350</b>	<b>2,988,863</b>	<b>3,067,821</b>	<b>94,730</b>	<b>3.6%</b>
<b>Supplies</b>	<b>150,060</b>	<b>115,407</b>	<b>119,268</b>	<b>31,665</b>	<b>108,772</b>	<b>110,280</b>	<b>110,850</b>	<b>111,431</b>	<b>112,024</b>	<b>(10,496)</b>	<b>-8.8%</b>
<b>Services &amp; Charges</b>											
Professional Services	117,249	110,564	91,309	19,151	<b>36,646</b>	43,839	44,036	44,237	44,441	(54,663)	-59.9%
Printing & Advertising	17,477	15,115	18,596	6,163	<b>19,200</b>	19,584	19,976	20,375	20,783	604	3.2%
Utilities	22,898	25,927	24,281	11,090	<b>25,800</b>	26,000	26,000	26,000	26,000	1,519	6.3%
Education & Training	5,236	7,902	16,452	1,650	<b>21,000</b>	17,040	17,081	17,122	17,165	4,548	27.6%
Travel	1,364	4,202	5,550	1,091	<b>5,550</b>	5,623	5,698	5,773	5,851	-	0.0%
Repairs & Maintenance	758,824	661,316	119,821	42,047	<b>96,000</b>	96,740	97,495	98,265	99,050	(23,821)	-19.9%
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	135,093	103,217	241,358	118,574	<b>491,399</b>	501,227	511,252	521,477	531,906	250,041	103.6%
<b>Debt Service:</b>											
Principal	17,992	20,319	43,736	17,808	<b>69,976</b>	95,885	115,025	126,053	111,089	26,240	60.0%
Interest & Fees	1,049	1,133	2,887	1,152	<b>5,177</b>	6,734	7,186	6,417	4,774	2,290	79.3%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	132,041	102,529	169,204	99,563	<b>174,380</b>	201,683	202,756	204,352	205,968	5,176	3.1%
<b>Total Services &amp; Charges</b>	<b>1,209,223</b>	<b>1,052,224</b>	<b>733,194</b>	<b>318,289</b>	<b>945,128</b>	<b>1,014,355</b>	<b>1,046,505</b>	<b>1,070,071</b>	<b>1,067,027</b>	<b>211,934</b>	<b>28.9%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>70,285</b>	<b>70,285</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(70,285)</b>	<b>-100.0%</b>
<b>Total Expenditures by Type</b>	<b>3,128,445</b>	<b>3,412,627</b>	<b>3,524,477</b>	<b>1,519,786</b>	<b>3,750,360</b>	<b>3,962,824</b>	<b>4,069,705</b>	<b>4,170,365</b>	<b>4,246,872</b>	<b>225,883</b>	<b>6.4%</b>
<b>Net Surplus / (Deficit)</b>	<b>581,939</b>	<b>1,159,245</b>	<b>323,957</b>	<b>(226,584)</b>	<b>218,306</b>	<b>(64,834)</b>	<b>(66,293)</b>	<b>(67,776)</b>	<b>(69,294)</b>		
Beginning Cash Balance	151,741	735,192	1,896,478	1,896,478	2,220,435	2,438,741	2,373,907	2,307,615	2,239,838		
Cash Adjustments	1,512	2,041	-	128	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>735,192</b>	<b>1,896,478</b>	<b>2,220,435</b>	<b>1,670,022</b>	<b>2,438,741</b>	<b>2,373,907</b>	<b>2,307,615</b>	<b>2,239,838</b>	<b>2,170,545</b>		
Cash Reserves Target	782,111	853,157	881,119	379,946	937,590	990,706	1,017,426	1,042,591	1,061,718		25.00%

**Explain Significant Revenue and Expenditure Changes Below:**

**Code Enforcement and its subsidiary, Animal Care and Control**, have represented approximately 65% of this fund's financial activity since their transfer to the fund in 2014. The greatest part of Code's revenue comes in the form of a cash transfer from the Economic Development Income Tax (EDIT) Fund 408. The reasoning is that Code's activities, though often concentrated in specific parts of the City, are deemed to benefit the entire community by maintaining housing and environmental standards which in turn help maintain or enhance all property values. In 2016, the Neighborhood Enforcement Action Team (NEAT) group merged with Code Enforcement, but those activities were subsequently transferred out to the newly created Unsafe Building Fund (257) after the beginning of the year. There has been a major re-calculation of allocated expenses for 2017, causing the department to experience an additional \$161,000 in new expenditures for technology which includes hardware, software and systems development. Nonetheless, Code Enforcement management has achieved a net reduction in other expenses of \$155,000, resulting in a small increase of \$10,000 over the 2016 Budget. **Building Department** expects an approximate 3% increase in revenue over 2016 levels. This reflects continued development in the multi-family, commercial and industrial sectors. The front office needs have changed. As a result, we are adding an additional Administrative Assistant and removing one Secretary V. Interfund Allocations, driven by IT, will increase 213% over 2016 levels.



## Code Enforcement - 600-1201 & Animal Control - 600-1207

Fund Summary - Description, Accomplishments, Goals, KPI's

**Fund Description & Purpose**

Code Enforcement and its subsidiary, Animal Control, is responsible for enforcing the City's ordinances pertaining to property maintenance. Major activities include working with residents to clean up litter or excess vegetation, maintain structures and, when necessary, demolish structures that are deemed substandard and hazardous. Animal Control deals with stray animals, animals who have been abused or deemed dangerous, and removal of some wildlife from populated areas.

**2016 Accomplishments & Outcomes**

- NEAT Crew's control returned to Code Enforcement
- Enhanced collections process; hired person to assist in collections process
- Audited all Environmental paper files and was able to purge over 300 boxes of paper
- Started performing Special Assessments once again
- Began upgrading computers for office and inspectors

**2017 Department Goals & Objectives & Linkage to City Goals**

**Basics are Easy (BE)**

- We are continuing to improve our processes for the entire department and cross training the staff on each job within the department

**Good Government (GG)**

- Continue to attend neighborhood and community meetings.
- Create flyers for handouts and web based information about Code Enforcement and how to address problems such as uncontrolled dumping and mold issues.
- Work to create Code satellite offices in areas that do not have neighborhood associations. This will allow residents to meet one on one with their inspector and the Director.

**People/Places (PP)**

- Continue to assess the condition of the commercial structures in the City that require repair or demolition.
- Work with DCI to address the vacant lot issues to achieve positive outcomes.

**Key Performance Indicators (KPI's)**

Measure	City Goal	Type	2019			
			Long Term Goal	2016 Actual	2017 Estimated	2018 Target
- % of Billable Abatements (NEAT Crew)	90%	Effectiveness	100%	99%	100%	100%
- % of Environmental Issues Cleaned by Owner (Code)	46%	Effectiveness	75%	49%	55%	65%
- Adoptions per month (Animal Control)	32	Outcome	40	23	25	30
- Bite cases serviced by Animal Care & Control, per month	16	Outcome	10	20	17	15
- % of animals returned to owner	15%	Outcome	25%	15%	15%	17%

Types: output, efficiency, effectiveness, quality, outcome, technology

**2017 Significant Changes/Challenges/Opportunities (with a focus on solutions)**

- Code seeks to increase its collections percentage.
  
- Code Enforcement is updating its aging car fleet with mid-size pickup trucks which will be more functional for the inspectors.

## Building Department - 600-1306

Fund Summary - Description, Accomplishments, Goals, KPI's

**Fund Description & Purpose**

The mission of the Building Department is to insure the health, safety and welfare of the general public through proper construction of all structures in the built environment. We provide precise, up-to-date, innovative and technical expertise based on nationally recognized Building Codes. We also serve as the Zoning Administrator and Floodplain Administrator for St. Joseph County and the City of South Bend. Through rigorous and precise inspections along with the supervision and regulation of zoning and construction in and about the floodway, we insure that St. Joseph County and the City of South Bend are a safe place to work, play and live.

**2016 Accomplishments & Outcomes**

- We recently received an update from the State Building Commissioner that a plan will be in place by the end of 2016 for the allowance of Local Plan Review. This will reduce turnaround time for local commercial projects.
- We are adding a new position of Administrative Assistant to replace one of our Secretary V positions. This will better serve our current and projected needs.

**2017 Department Goals & Objectives & Linkage to City Goals**

**Basics are Easy (BE)**

- We recently purchased a new cash register that will now be linked to our permitting and accounting system. This will make our daily/monthly/yearly financial balancing run much smoother and require fewer hours to accomplish.

**Good Government (GG)**

- The Building Department website is now more user friendly than ever. We now include fillable forms for most any type of building related issue.

**People/Places (PP)**

- Our policy that "every commercial building project is critical to the community" has helped in making sure that projects are completed on time and with the fewest obstacles possible.

**Key Performance Indicators (KPI's)**

Measure	City Goal	Type	2019			
			Long Term Goal	2016 Actual	2017 Estimated	2018 Target
- Permit Processing Times	GG	Effectiveness	3:00	n/a	3:00	3:00
- Fence	GG	Effectiveness	3:00	n/a	3:00	3:00
- Reconnect	GG	Effectiveness	3:00	n/a	3:00	3:00
- Roof	GG	Effectiveness	3:00	n/a	3:00	3:00
- Average	GG	Effectiveness	3:00	n/a	3:00	3:00
- Revenue/Inspection	BE	Efficiency	94	n/a	\$83	\$94

Types: output, efficiency, effectiveness, quality, outcome, technology

**2017 Significant Changes/Challenges/Opportunities (with a focus on solutions)**

- Staff retirements have started. Two employees retired so far this year. I expect three or more to retire within the next two years.
- Staffing for retirements has become more challenging due to lower numbers in the skilled work force and monetary incentives to retain current employees. This will become more of a challenge with each passing year.
- If the State allows us Local Plan Review next year, we will see yet another change in the dynamics and focus of the Department. We may request a significant staff increase if this is the case. The increase would be offset by the additional projected revenue.

## Consolidated Building Department - 600

Fund Summary - Full-Time Employees

*Report ONLY Full-Time positions*

Position	2016			2017	Forecast			
	2015 Actual	Amended Budget	6/30/2016 Actual	Proposed Budget	2018	2019	2020	2021
<b>Staffing (Full-Time Employees)</b>								
Non-Bargaining								
<b><u>Code Enforcement</u></b>								
Director of Code Enforcement	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Deputy Director of Code Enforcement	-	-	-	1.0	1.0	1.0	1.0	1.0
Executive Administrative Assistant	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Financial Specialist IV	1.0	1.0	-	-	-	-	-	-
Code Inspector IV	-	6.0	8.0	6.0	6.0	6.0	6.0	6.0
Code Inspector - Sr	8.0	2.0	-	2.0	2.0	2.0	2.0	2.0
Secretary IV	2.0	2.0	1.0	3.0	3.0	3.0	3.0	3.0
Fiscal Officer	1.0	1.0	-	-	-	-	-	-
Hearing Secretary	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Data Analyst	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Secretary V	2.0	-	-	-	-	-	-	-
Director of Financial Services	-	-	1.0	1.0	1.0	1.0	1.0	1.0
<b><u>Animal Care and Control</u></b>								
Shelter Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Shelter Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Animal Control Officer	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Animal Control Assistant	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
<b><u>Building Department</u></b>								
Building Commissioner	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Plan/Design Review Specialist	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Zoning & Business Services Administrator	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Building Inspector	6.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Combo Commercial Inspector	-	4.0	4.0	4.0	5.0	5.0	5.0	5.0
Secretary V	2.0	2.0	2.0	1.0	1.0	2.0	2.0	2.0
Administrative Assistant	2.0	2.0	2.0	3.0	4.0	3.0	3.0	3.0
	-	-	-	-	-	-	-	-
Total Non-Bargaining	37.0	38.0	36.0	39.0	41.0	41.0	41.0	41.0
<b>Total Full-Time Employees</b>	<b>37.0</b>	<b>38.0</b>	<b>36.0</b>	<b>39.0</b>	<b>41.0</b>	<b>41.0</b>	<b>41.0</b>	<b>41.0</b>

**Explain Significant Staffing Changes Below:**

Added a Deputy Director in Code Enforcement for 2017 in order to assist the Director with day to day operations of the department.

## Parking Garages - 601

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	876,771	890,228	936,101	491,248	986,129	1,000,000	1,000,000	1,010,000	1,010,000	50,028	5.3%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	77,131	78,191	130,875	32,286	95,900	80,000	80,000	80,000	80,000	(34,975)	-26.7%
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	67,215	6,729	8,507	3,337	15,282	16,000	16,000	16,000	16,000	6,775	79.6%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>1,021,117</b>	<b>975,148</b>	<b>1,075,483</b>	<b>526,871</b>	<b>1,097,311</b>	<b>1,096,000</b>	<b>1,096,000</b>	<b>1,106,000</b>	<b>1,106,000</b>	<b>21,828</b>	<b>2.0%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Parking Garage Property Management					994,870	1,023,630	1,031,022	1,088,495	1,096,052		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	549,072	632,093	622,077	363,936	650,308	656,811	663,379	670,013	676,713	28,231	4.5%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	17,287	680,614	448,892	11,538	300,000	200,000	200,000	250,000	250,000	(148,892)	-33.2%
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	33,781	29,091	66,914	33,462	40,362	41,169	41,993	42,832	43,689	(26,552)	-39.7%
<b>Debt Service:</b>											
Principal	-	-	230,945	-	-	84,189	86,308	88,479	90,705	(230,945)	-100.0%
Interest & Fees	-	-	17,305	-	-	37,261	35,142	32,971	30,745	(17,305)	-100.0%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	3,202	3,994	5,800	2,423	4,200	4,200	4,200	4,200	4,200	(1,600)	-27.6%
<b>Total Services &amp; Charges</b>	<b>603,342</b>	<b>1,345,792</b>	<b>1,391,933</b>	<b>411,359</b>	<b>994,870</b>	<b>1,023,630</b>	<b>1,031,022</b>	<b>1,088,495</b>	<b>1,096,052</b>	<b>(397,063)</b>	<b>-28.5%</b>
<b>Capital</b>	<b>228,334</b>	<b>62,366</b>	<b>1,538</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,538)</b>	<b>-100.0%</b>
<b>Total Expenditures by Type</b>	<b>831,676</b>	<b>1,408,158</b>	<b>1,393,471</b>	<b>411,359</b>	<b>994,870</b>	<b>1,023,630</b>	<b>1,031,022</b>	<b>1,088,495</b>	<b>1,096,052</b>	<b>(398,601)</b>	<b>-28.6%</b>
<b>Net Surplus / (Deficit)</b>	<b>189,441</b>	<b>(433,010)</b>	<b>(317,988)</b>	<b>115,512</b>	<b>102,441</b>	<b>72,370</b>	<b>64,978</b>	<b>17,505</b>	<b>9,948</b>		
Beginning Cash Balance	884,188	1,074,249	641,451	641,451	323,463	425,904	498,274	563,252	580,756		
Cash Adjustments	190,061	(432,798)	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>1,074,249</b>	<b>641,451</b>	<b>323,463</b>	<b>756,963</b>	<b>425,904</b>	<b>498,274</b>	<b>563,252</b>	<b>580,756</b>	<b>590,704</b>		
Cash Reserves Target	207,919	352,040	348,368	102,840	248,718	255,908	257,755	272,124	274,013		25.00%

**Explain Significant Revenue and Expenditure Changes Below:**

This fund is used To account for the management of 3 downtown parking garages (Main & Colfax; Leighton; and Wayne). Also, provide parking enforcement for downtown and Eddy Street Commons area. Consultant currently conducting study on downtown parking conditions. Upon analysis of study results, we expect to adjust garage parking rates in 2017.

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

**Fund Description & Purpose**

This fund is used to account for the management of 3 downtown parking garages (Main & Colfax; Leighton; and Wayne). Also, provide parking enforcement for downtown and Eddy Street Commons area.

Solid Waste Operations & Maintenance (O&M) - 610

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	5,284,381	5,351,628	5,762,249	2,784,514	5,746,175	5,746,174	5,746,174	5,746,174	5,746,174	(16,074)	-0.3%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	12,857	15,405	54,941	28,722	36,500	36,500	36,500	36,500	36,500	(18,441)	-33.6%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>5,297,238</b>	<b>5,367,033</b>	<b>5,817,190</b>	<b>2,813,236</b>	<b>5,782,675</b>	<b>5,782,674</b>	<b>5,782,674</b>	<b>5,782,674</b>	<b>5,782,674</b>	<b>(34,515)</b>	<b>-0.6%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Residential Trash Collection					<b>1,330,307</b>	1,343,610	1,357,046	1,370,617	1,384,323		
2 Trash Pick-up- Large Items					<b>209,975</b>	212,075	214,195	216,337	218,501		
3 Commercial Trash Collection					<b>48,233</b>	48,715	49,202	49,695	50,191		
4 Landfill Delivery					<b>284,313</b>	287,156	290,028	292,928	295,857		
5 Yard Waste Collection					<b>357,588</b>	361,164	364,776	368,423	372,108		
6 Yard Waste Pick-up- Large Items					<b>32,437</b>	32,761	33,089	33,420	33,754		
7 Solid Waste Customer Interactions					<b>62,368</b>	62,992	63,622	64,258	64,900		
8 Driver Dispatch					<b>47,246</b>	47,718	48,196	48,678	49,164		
9 Solid Waste Fleet Maintenance					<b>519,926</b>	525,125	530,377	535,680	541,037		
10 Other Solid Waste Programs					<b>2,735,566</b>	2,762,712	2,635,840	2,675,570	2,403,342		
					<b>5,627,959</b>	5,684,029	5,586,370	5,655,606	5,413,178		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	1,207,703	1,204,219	1,140,941	490,045	<b>1,148,826</b>	1,152,522	1,163,752	1,177,500	1,191,428	7,885	0.7%
Fringe Benefits	424,397	451,964	584,454	215,846	<b>632,296</b>	663,214	697,979	735,862	776,590	47,842	8.2%
<b>Total Personnel</b>	<b>1,632,100</b>	<b>1,656,183</b>	<b>1,725,395</b>	<b>705,891</b>	<b>1,781,122</b>	<b>1,815,736</b>	<b>1,861,731</b>	<b>1,913,362</b>	<b>1,968,018</b>	<b>55,727</b>	<b>3.2%</b>
<b>Supplies</b>	<b>431,025</b>	<b>283,987</b>	<b>399,261</b>	<b>85,159</b>	<b>164,500</b>	168,750	173,127	177,633	182,274	(234,761)	-58.8%
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	413	1,025	250	37	<b>250</b>	250	250	250	250	-	0.0%
Utilities	-	-	-	-	<b>6,900</b>	6,969	7,039	7,109	7,180	6,900	-
Education & Training	186	-	4,120	4,101	<b>10,000</b>	10,000	10,000	10,000	10,000	5,880	142.7%
Travel	255	-	4,900	1,240	<b>4,900</b>	4,900	4,900	4,900	4,900	-	0.0%
Repairs & Maintenance	695,385	720,468	621,100	359,161	<b>666,000</b>	638,000	645,110	652,333	659,673	44,900	7.2%
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	467,208	374,023	518,981	311,976	<b>594,286</b>	604,410	616,498	628,828	641,405	75,305	14.5%
<b>Debt Service:</b>											
Principal	-	49,000	19,400	9,700	-	-	-	-	-	(19,400)	-100.0%
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	789,916	659,600	925,197	262,000	<b>835,613</b>	870,046	702,159	695,049	372,735	(89,584)	-9.7%
Other Services & Charges	1,664,714	1,725,930	1,528,808	766,882	<b>1,564,388</b>	1,564,968	1,565,556	1,566,142	1,566,743	35,580	2.3%
<b>Total Services &amp; Charges</b>	<b>3,618,077</b>	<b>3,530,046</b>	<b>3,622,756</b>	<b>1,715,097</b>	<b>3,682,337</b>	<b>3,699,543</b>	<b>3,551,512</b>	<b>3,564,611</b>	<b>3,262,886</b>	<b>59,581</b>	<b>1.6%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures by Type</b>	<b>5,681,202</b>	<b>5,470,216</b>	<b>5,747,412</b>	<b>2,506,147</b>	<b>5,627,959</b>	<b>5,684,029</b>	<b>5,586,370</b>	<b>5,655,606</b>	<b>5,413,178</b>	<b>(119,453)</b>	<b>-2.1%</b>
<b>Net Surplus / (Deficit)</b>	<b>(383,964)</b>	<b>(103,183)</b>	<b>69,778</b>	<b>307,089</b>	<b>154,716</b>	<b>98,645</b>	<b>196,304</b>	<b>127,068</b>	<b>369,496</b>		
Beginning Cash Balance	795,275	406,534	319,814	319,814	392,694	547,410	646,055	842,359	969,427		
Cash Adjustments	(388,741)	(86,720)	3,102	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>406,534</b>	<b>319,814</b>	<b>392,694</b>	<b>626,903</b>	<b>547,410</b>	<b>646,055</b>	<b>842,359</b>	<b>969,427</b>	<b>1,338,923</b>		
Cash Reserves Target	568,120	547,022	574,741	250,615	562,796	568,403	558,637	565,561	541,318		10.00%

**Explain Significant Revenue and Expenditure Changes Below:**

Revenue has increased due to the rate increase and unforeseen participation in the yard waste program. The large decrease in supplies is a reflection of decreased fuel costs and the conversion to CNG fuel. Solid Waste also had an allocation in 2016 of 150,000 for yard waste totes due to an unforeseen participation in the program. Repairs and maintenance increased due to building repairs needed in 2017.

Note: The Cash Reserves Target for this fund is equal to 10% of annual expenditures.

## Solid Waste Operations & Maintenance (O&M) - 610

Fund Summary - Description, Accomplishments, Goals, KPI's

**Fund Description & Purpose**

This fund is responsible for the collection of trash, yard waste, and bulky items for the valued City of South Bend residents.

**2016 Accomplishments & Outcomes**

- By the end of 2016, 70% of Solid Waste's fleet will be CNG fueled
- Successfully implemented new yard waste program.
- Optimized special pick-ups through the ELEMOS system. Improved route collection by 37%.
- Increased customer satisfaction by 4%
- Implemented rate increases for 2016 and 2017. Solid Waste has become sustainable for the next 5 years.
- Reduced missed collections by 37%

**2017 Department Goals & Objectives & Linkage to City Goals**

**Basics are Easy (BE)**

- Continue to improve route inefficiencies.
- Hold drivers accountable for route performance and customer service.

**Good Government (GG)**

- Improve customer service
- Continue to educate sustainable collection practices
- Reduce overtime through improved route efficiencies.

**People/Places (PP)**

- Increased our training budget by 142% investing in our team.
- Continue the successful yard waste program.

**Key Performance Indicators (KPI's)**

Measure	City Goal	Type	2018	2015 Actual	2016 Estimated	2017 Target
			Long Term Goal			
- Missed Refuse Calls	BE	Efficiency	1,300	2,442	1,614	1,452
- Missed Yard Waste Calls	BE	Efficiency	900	1,336	1,150	1,035
- Missed Special Pick-up Calls	BE	Efficiency	50	146	120	108

Types: output, efficiency, effectiveness, quality, outcome, technology

**2017 Significant Changes/Challenges/Opportunities (with a focus on solutions)**

- Hire and retain quality employees. Find leaders with a positive outlook.

## Solid Waste Operations & Maintenance (O&M) - 610

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	
<b>Staffing (Full-Time Employees)</b>									
Non-Bargaining									
Manager- Solid Waste Operations	1.0	1.0	1.0	-	-	-	-	-	-
Superintendent V	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	1.0	1.0	1.0
Secretary V	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Superintendent II (Code Crew)	1.0	-	-	-	-	-	-	-	-
Director- Solid Waste Operations	-	-	-	1.0	1.0	1.0	1.0	1.0	1.0
<b>Total Non-Bargaining</b>	<b>5.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>
Bargaining									
Driver	17.0	17.0	17.0	17.0	17.0	17.0	17.0	17.0	17.0
Equipment Oper. III (Code Crew)	3.0	-	-	-	-	-	-	-	-
Picker I	-	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
<b>Total Bargaining</b>	<b>20.0</b>	<b>22.0</b>	<b>22.0</b>	<b>22.0</b>	<b>22.0</b>	<b>22.0</b>	<b>22.0</b>	<b>22.0</b>	<b>22.0</b>
<b>Total Full-Time Employees</b>	<b>25.0</b>	<b>26.0</b>	<b>26.0</b>	<b>26.0</b>	<b>26.0</b>	<b>26.0</b>	<b>26.0</b>	<b>26.0</b>	<b>26.0</b>
<b>Explain Significant Staffing Changes Below:</b>									
Changed the job title and description from Manager- Solid Waste Operations to Director of Solid Waste Operations.									



Solid Waste Debt Service - 611

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	300,000	300,000	-	-	-	-	-	(300,000)	-100.0%
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	149	113	1,050	433	200	200	200	200	200	(850)	-81.0%
Transfers In	789,916	659,600	925,197	262,000	835,613	870,046	702,159	695,049	372,735	(89,584)	-9.7%
<b>Total Revenue</b>	<b>790,065</b>	<b>659,713</b>	<b>1,226,247</b>	<b>562,433</b>	<b>835,813</b>	<b>870,246</b>	<b>702,359</b>	<b>695,249</b>	<b>372,935</b>	<b>(390,434)</b>	<b>-31.8%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Capital Projects - Solid Waste					<b>1,135,613</b>	870,046	702,159	695,049	372,735		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	667,295	666,950	879,535	361,387	<b>1,078,343</b>	830,474	675,625	679,746	368,067	198,808	22.6%
Interest & Fees	34,828	27,521	45,662	15,899	<b>45,270</b>	39,572	26,534	15,303	4,668	(392)	-0.9%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>702,123</b>	<b>694,471</b>	<b>925,197</b>	<b>377,286</b>	<b>1,123,613</b>	<b>870,046</b>	<b>702,159</b>	<b>695,049</b>	<b>372,735</b>	<b>198,416</b>	<b>21.4%</b>
<b>Capital</b>	<b>171,182</b>	-	-	-	<b>12,000</b>	-	-	-	-	<b>12,000</b>	-
<b>Total Expenditures by Type</b>	<b>873,305</b>	<b>694,471</b>	<b>925,197</b>	<b>377,286</b>	<b>1,135,613</b>	<b>870,046</b>	<b>702,159</b>	<b>695,049</b>	<b>372,735</b>	<b>210,416</b>	<b>22.7%</b>
<b>Net Surplus / (Deficit)</b>	<b>(83,240)</b>	<b>(34,758)</b>	<b>301,050</b>	<b>185,147</b>	<b>(299,800)</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>		
Beginning Cash Balance	118,441	35,220	443	443	601,493	301,693	301,893	302,093	302,293		
Cash Adjustments	(83,220)	(34,777)	300,000	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>35,220</b>	<b>443</b>	<b>601,493</b>	<b>185,590</b>	<b>301,693</b>	<b>301,893</b>	<b>302,093</b>	<b>302,293</b>	<b>302,493</b>		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		0.00%

**Explain Significant Revenue and Expenditure Changes Below:**

A \$300,000 grant received for CNG trucks was received and deposited in this fund. This grant will be used to make lease-purchase payments on the vehicles acquired.

**Fund Description & Purpose**

This fund is used to account for expenditures for improvements in the Zone area, financed by property taxes on qualifying properties in the Zone.



## Water Works Operations & Maintenance (O&M) - 620

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	13,251,652	13,121,587	13,008,160	6,348,022	15,735,470	18,322,970	18,322,970	18,322,970	18,322,970	2,727,310	21.0%
Interfund Allocations	1,133,688	1,166,640	1,414,956	707,478	1,613,364	1,645,631	1,678,544	1,712,115	1,746,357	198,408	14.0%
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	146,237	86,787	170,000	57,526	108,000	108,000	108,000	108,000	108,000	(62,000)	-36.5%
Transfers In	14,611	43,661	47,500	18,419	62,500	62,500	62,500	62,500	62,500	15,000	31.6%
<b>Total Revenue</b>	<b>14,546,188</b>	<b>14,418,675</b>	<b>14,640,616</b>	<b>7,131,445</b>	<b>17,519,334</b>	<b>20,139,101</b>	<b>20,172,014</b>	<b>20,205,585</b>	<b>20,239,827</b>	<b>2,878,718</b>	<b>19.7%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Water Leak Repairs Insurance Administration	-	-	-	-	1,049,421	1,070,409	1,091,818	1,113,654	1,135,927	-	-
2 Distribution Water Quality and Testing	-	-	-	-	365,918	373,236	380,701	388,315	396,081	-	-
3 Meter Replacement and Meter Management	-	-	-	-	1,198,104	1,222,066	1,246,507	1,271,438	1,296,866	-	-
4 Distribution - Maintenance and Repair	-	-	-	-	495,052	504,953	515,052	525,353	535,860	-	-
5 Ground Water Well Operations and Maintenance	-	-	-	-	223,027	227,488	232,037	236,678	241,412	-	-
6 Water Filtration Operations and Maintenance	-	-	-	-	84,042	85,723	87,437	89,186	90,970	-	-
7 Utility Account Billing and Account Maintenance	-	-	-	-	2,090,126	2,131,929	2,174,567	2,218,058	2,262,420	-	-
8 Other Utility Operations and Maintenance	-	-	-	-	9,145,707	9,328,621	9,515,194	9,705,497	9,899,607	-	-
9 Transfer Outs to Other Funds	-	-	-	-	2,120,891	4,162,446	4,410,172	4,240,456	4,414,242	-	-
10 Debt Service Payments	-	-	-	-	328,853	533,598	737,684	936,431	1,028,307	-	-
					<b>17,101,141</b>	<b>19,640,469</b>	<b>20,391,169</b>	<b>20,725,067</b>	<b>21,301,692</b>		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	3,075,672	3,291,209	3,677,142	1,623,943	<b>3,745,168</b>	3,793,928	3,843,975	3,899,944	3,947,320	68,026	1.8%
Fringe Benefits	1,191,915	1,369,847	1,754,402	790,938	<b>1,849,861</b>	1,945,578	2,048,419	2,159,872	2,259,304	95,459	5.4%
<b>Total Personnel</b>	<b>4,267,587</b>	<b>4,661,056</b>	<b>5,431,544</b>	<b>2,414,881</b>	<b>5,595,029</b>	<b>5,739,506</b>	<b>5,892,394</b>	<b>6,059,816</b>	<b>6,206,624</b>	<b>163,485</b>	<b>3.0%</b>
<b>Supplies</b>	<b>1,293,285</b>	<b>1,386,062</b>	<b>1,655,677</b>	<b>517,394</b>	<b>1,505,801</b>	<b>1,550,975</b>	<b>1,597,504</b>	<b>1,645,429</b>	<b>1,694,792</b>	<b>(149,876)</b>	<b>-9.1%</b>
<b>Services &amp; Charges</b>											
Professional Services	1,285,043	1,592,672	1,742,758	566,149	<b>1,652,320</b>	1,682,484	1,801,559	1,780,075	1,902,077	(90,438)	-5.2%
Printing & Advertising	2,249	1,971	7,930	2,570	<b>5,430</b>	5,593	5,761	5,934	6,112	(2,500)	-31.5%
Utilities	649,426	686,836	706,900	324,312	<b>731,900</b>	754,162	776,786	800,090	824,093	25,000	3.5%
Education & Training	10,061	13,815	24,330	7,955	<b>35,175</b>	36,230	37,317	38,437	39,590	10,845	44.6%
Travel	4,421	4,442	18,250	1,836	<b>18,750</b>	19,313	19,892	20,489	21,103	500	2.7%
Repairs & Maintenance	408,180	347,146	546,703	175,201	<b>466,350</b>	480,341	494,751	509,593	524,881	(80,353)	-14.7%
Payment In Lieu of Taxes	1,618,848	1,942,608	2,039,744	1,019,874	<b>1,785,919</b>	1,821,637	1,858,070	1,895,232	1,933,136	(253,825)	-12.4%
Other Interfund Allocations	617,699	618,996	1,004,117	426,052	<b>1,359,653</b>	1,386,846	1,414,583	1,442,874	1,471,732	355,536	35.4%
<b>Debt Service:</b>											
Principal	5,995	9,663	110,179	8,975	<b>304,973</b>	499,227	694,249	888,588	979,645	194,794	176.8%
Interest & Fees	1,196	1,361	11,008	1,175	<b>23,880</b>	34,371	43,435	47,843	48,662	12,872	116.9%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	2,179,809	2,193,528	2,274,247	1,079,986	<b>2,120,891</b>	4,089,925	4,168,879	3,957,146	3,966,769	(153,356)	-6.7%
Other Services & Charges	1,417,974	1,397,423	1,474,270	600,421	<b>1,495,070</b>	1,539,859	1,585,990	1,633,520	1,682,477	20,800	1.4%
<b>Total Services &amp; Charges</b>	<b>8,200,901</b>	<b>8,810,461</b>	<b>9,960,436</b>	<b>4,214,506</b>	<b>10,000,311</b>	<b>12,349,988</b>	<b>12,901,272</b>	<b>13,019,821</b>	<b>13,400,277</b>	<b>39,875</b>	<b>0.4%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures by Type</b>	<b>13,761,773</b>	<b>14,857,579</b>	<b>17,047,657</b>	<b>7,146,781</b>	<b>17,101,141</b>	<b>19,640,469</b>	<b>20,391,170</b>	<b>20,725,066</b>	<b>21,301,693</b>	<b>53,484</b>	<b>0.3%</b>
<b>Net Surplus / (Deficit)</b>	<b>784,415</b>	<b>(438,904)</b>	<b>(2,407,041)</b>	<b>(15,336)</b>	<b>418,194</b>	<b>498,633</b>	<b>(219,156)</b>	<b>(519,481)</b>	<b>(1,061,866)</b>		
Beginning Cash Balance	3,509,756	4,305,541	3,900,245	3,900,245	1,493,204	1,911,397	2,410,030	2,190,874	1,671,393		
Cash Adjustments	795,785	(405,296)	-	(254,915)	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>4,305,541</b>	<b>3,900,245</b>	<b>1,493,204</b>	<b>3,629,994</b>	<b>1,911,397</b>	<b>2,410,030</b>	<b>2,190,874</b>	<b>1,671,393</b>	<b>609,527</b>		
Cash Reserves Target	688,089	742,879	852,383	357,339	855,057	982,023	1,019,558	1,036,253	1,065,085		5.00%

**Explain Significant Revenue and Expenditure Changes Below:**

The Water Utility presently has a rate analysis and cost of service study in progress. Preliminary planning stage of the rate study is reporting necessary additional revenue requirements for water rates and charges and those revenues are reflected above over the next five years. Other Income revenue is expected to decline as a result of decreasing scrap value collected from retired water meters. The supply and service expenditure reductions are mostly in aid of relieving depletion of cash. Utility electricity budget was adjusted upward for the many distribution sites. Employee training and development budgets were increased to assist with good management and operational practices. The upsurge in the debt service is primarily due to the leasing of water meters. Meter lease estimates are based on purchasing \$960,000 annually with a lease period of 5 years. Transfer Out proposal in 2017 is for debt service payments in Fund 625 (\$2,046,391) and for additional O&M Cash Reserve monies (\$74,500) needed in Fund 629 to comply with the 16.67% requirement. Forecasted transfers out is for same expenditure types plus \$2,000,000 annually to the Capital Depreciation Fund 622. Transfer amount of \$2,000,000 is equivalent to the current annual capital depreciation expense. In 2020, transfer out declines due to the 2000 State Revolving Loan retiring in December that year.

## Water Works Operations & Maintenance (O&M) - 620

Fund Summary - Description, Accomplishments, Goals, KPI's

**Fund Description & Purpose**

Fund is used to account for all revenue and operational expense of the water utility. This fund provides the monies for debt service obligations, reserve requirement and revenue funded capital improvements through transfer of monies to other funds within the water utility operations.

**2016 Accomplishments & Outcomes**

- Drinking Water Compliance - 100% Compliance
- Work Orders Completed on Schedule - 96% Completed on Schedule
- Telephone Call Response - 94.7% of calls were answered.

**2017 Department Goals & Objectives & Linkage to City Goals**

**Basics are Easy (BE)**

- 100% Compliance with Drinking Water Standards
- Continue to improve field service/work order efficiency

**Good Government (GG)**

- Update Water Works Billing Rules and Regulations to encourage excellent utility practices

**Key Performance Indicators (KPI's)**

Measure	City Goal	Type	2018	2015	2016	2017
			Long Term Goal	Actual	Estimated	Target
- Drinking Water Compliance	BE	Quality	100%	100%	100%	100%
- Work Orders Completed on Schedule	BE	Output	97%	96%	96%	96%
- Telephone Call Response	GG	Outcome	96%	95%	95%	95%

Types: output, efficiency, effectiveness, quality, outcome, technology

**2017 Significant Changes/Challenges/Opportunities (with a focus on solutions)**

- Bring recommendations forward that will help combine the water and wastewater departments into a Utility department.

Water Works Operations & Maintenance (O&M) - 620

Fund Summary - Full-Time Employees

Position	2016			2017	Forecast			
	2015	Amended	6/30/2016	Proposed	2018	2019	2020	2021
	Actual	Budget	Actual	Budget				
<b>Staffing (Full-Time Employees)</b>								
Non-Bargaining								
Director of Utilities	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Assistant Director of Utilities	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Director of Finance (Water Utility)	1.0	1.0	1.0	-	-	-	-	-
Director of Distributions	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Director of Treatment	1.0	1.0	1.0	-	-	-	-	-
Director of SCADA Information Systems	-	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Director of Utility Safety	-	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Chemist (3 @ .25 ea)	-	0.8	0.8	0.8	0.8	0.8	0.8	0.8
Chemist Lead	-	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Manager-Environmental Compliance	-	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Manager-Utility Purchasing & Storeroom	-	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Distribution System Specialist	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Superintendent V	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
System Specialist III	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
System Specialist IV	1.0	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Utilities System Specialist	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Director of Treatment	1.0	1.0	1.0	-	-	-	-	-
Administrative Assistant I	-	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Financial Specialist Senior	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Financial Specialist IV	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Financial Specialist III	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Water Treatment Operator PF	2.0	2.0	2.0	-	-	-	-	-
Quality Assurance Distribution Tech	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Water Quality Specialist	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Customer Service Supervisor	2.0	2.0	2.0	-	-	-	-	-
Distribution Records Drafter	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Engineering Aide IV	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Locator	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Director of Customer Service & Billing Office	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Director of Water Quality & Laboratory	-	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Director of 311/Customer Service	0.5	-	-	-	-	-	-	-
Network Engineer	1.0	-	-	-	-	-	-	-
Director of Wastewater Maintenance	-	0.1	0.1	-	-	-	-	-
Manager-Operations	-	0.1	0.1	-	-	-	-	-
SCADA Instrument Specialist	-	0.2	0.2	-	-	-	-	-
Superintendent V	-	0.1	0.1	-	-	-	-	-
Manager - Operations	-	-	-	1.0	1.0	1.0	1.0	1.0
Manager - Operations Distribution	-	-	-	1.0	1.0	1.0	1.0	1.0
Manager - Maintenance	-	-	-	1.0	1.0	1.0	1.0	1.0
Supervisor - Operations	-	-	-	2.0	2.0	2.0	2.0	2.0
Manager - Customer Service	-	-	-	1.0	1.0	1.0	1.0	1.0
Assistant Manager - Customer Service	-	-	-	1.0	1.0	1.0	1.0	1.0
<b>Total Non-Bargaining</b>	<b>25.0</b>	<b>28.8</b>	<b>28.8</b>	<b>28.4</b>	<b>28.4</b>	<b>28.4</b>	<b>28.4</b>	<b>28.4</b>
Bargaining								
Job Leader	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Heavy Equipment Operator II	1.0	2.0	1.0	1.0	1.0	1.0	1.0	1.0
Heavy Equipment Operator I	4.0	3.0	4.0	4.0	4.0	4.0	4.0	4.0
Machinist	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Operator II	2.0	3.0	2.0	2.0	2.0	2.0	2.0	2.0
Operator I	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Field Repairman/Inspector III	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Field Repairman/Inspector II	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Field Repairman/Inspector I	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Group Leader-Meter Reading	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Meter Serviceman IV	8.0	7.0	8.0	8.0	8.0	8.0	8.0	8.0
Maintenance Tech II	2.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Maintenance Tech I	2.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Auditor I	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Customer Service & Billing	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Data Processor	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
<b>Total Bargaining</b>	<b>41.0</b>	<b>43.0</b>	<b>43.0</b>	<b>43.0</b>	<b>43.0</b>	<b>43.0</b>	<b>43.0</b>	<b>43.0</b>
<b>Total Full-Time Employees</b>	<b>66.0</b>	<b>71.8</b>	<b>71.8</b>	<b>71.4</b>	<b>71.4</b>	<b>71.4</b>	<b>71.4</b>	<b>71.4</b>

**Explain Significant Staffing Changes Below:**

New position request for a Manager - Operations Distribution is for the purpose of providing administrative and management support for the drinking water distribution staff. Other changes include title changes to the following positions to better clarify role & responsibility within the Utility.

2 - Customer Service Supervisors to 1 Manager - Customer Service & 1 Assistant Manager - Customer Service

1 - Director of Treatment to Manager - Operations

1 - Assistant Director of Treatment to Manager - Maintenance

2 - Water Treatment Operator PF to Supervisor - Operations

Director of Finance is now accounted for in the Administrative & Finance budget

## Water Works Depreciation - 622

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	10,132	17,400	28,000	14,124	15,000	-	-	-	-	(13,000)	-46.4%
Transfers In	-	-	-	-	-	2,000,000	2,000,000	2,000,000	2,000,000	-	-
<b>Total Revenue</b>	<b>10,132</b>	<b>17,400</b>	<b>28,000</b>	<b>14,124</b>	<b>15,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>(13,000)</b>	<b>-46.4%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Capital Projects - Waterworks					992,000	2,000,000	2,000,000	2,000,000	2,000,000		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>	3,600	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Capital</b>	412,976	262,273	821,797	6,750	992,000	2,000,000	2,000,000	2,000,000	2,000,000	170,203	20.7%
<b>Total Expenditures by Type</b>	<b>416,576</b>	<b>262,273</b>	<b>821,797</b>	<b>6,750</b>	<b>992,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>170,203</b>	<b>20.7%</b>
<b>Net Surplus / (Deficit)</b>	<b>(406,444)</b>	<b>(244,873)</b>	<b>(793,797)</b>	<b>7,374</b>	<b>(977,000)</b>	-	-	-	-		
Beginning Cash Balance	3,531,725	3,140,578	2,884,158	2,884,158	2,090,361	1,113,361	1,113,361	1,113,361	1,113,361		
Cash Adjustments	(391,148)	(256,420)	-	(3,750)	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>3,140,578</b>	<b>2,884,158</b>	<b>2,090,361</b>	<b>2,887,782</b>	<b>1,113,361</b>	<b>1,113,361</b>	<b>1,113,361</b>	<b>1,113,361</b>	<b>1,113,361</b>		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		0.00%

**Explain Significant Revenue and Expenditure Changes Below:**

Fund is used to acquire revenue funded capital for the utility. Water's Master Plan is presently being updated and anticipated replacements are included in the forecast.

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

**Fund Description & Purpose**

This fund is used to fund capital projects required for the operations of the Water Division.

## Water Works Customer Deposits - 624

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	4,142	8,595	15,000	7,434	15,000	15,000	15,000	15,000	15,000	-	0.0%
Transfers In	40	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>4,182</b>	<b>8,595</b>	<b>15,000</b>	<b>7,434</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>0.0%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Water Customer Deposits					15,000	15,000	15,000	15,000	15,000		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	4,997	9,709	8,400	5,466	15,000	15,000	15,000	15,000	15,000	6,600	78.6%
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>4,997</b>	<b>9,709</b>	<b>8,400</b>	<b>5,466</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>6,600</b>	<b>78.6%</b>
<b>Capital</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	<b>4,997</b>	<b>9,709</b>	<b>8,400</b>	<b>5,466</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>6,600</b>	<b>78.6%</b>
<b>Net Surplus / (Deficit)</b>	<b>(815)</b>	<b>(1,114)</b>	<b>6,600</b>	<b>1,968</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
Beginning Cash Balance	1,452,815	1,481,216	1,514,085	1,514,085	1,520,685	1,520,685	1,520,685	1,520,685	1,520,685		
Cash Adjustments	28,401	32,869	-	15,096	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>1,481,216</b>	<b>1,514,085</b>	<b>1,520,685</b>	<b>1,531,149</b>	<b>1,520,685</b>	<b>1,520,685</b>	<b>1,520,685</b>	<b>1,520,685</b>	<b>1,520,685</b>		
Cash Reserves Target	1,481,216	1,514,085	1,520,685	1,531,149	1,520,685	1,520,685	1,520,685	1,520,685	1,520,685		100.00%

**Explain Significant Revenue and Expenditure Changes Below:**

Higher interest earnings on cash investments is attributed to increase in Other Income Revenue.

**Fund Description & Purpose**

This fund is used to retain security deposits collected from customers when establishing new service. Upon termination of service, the deposit is returned to the customer through application on the final billing.

## Water Works Debt Service - 625

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	2,533	6,262	3,600	2,295	8,500	8,500	8,500	8,500	8,500	4,900	136.1%
Transfers In	2,049,720	2,043,540	2,046,081	852,525	2,046,391	2,039,925	2,051,789	1,862,011	1,862,984	310	0.0%
<b>Total Revenue</b>	<b>2,052,253</b>	<b>2,049,802</b>	<b>2,049,681</b>	<b>854,820</b>	<b>2,054,891</b>	<b>2,048,425</b>	<b>2,060,289</b>	<b>1,870,511</b>	<b>1,871,484</b>	<b>5,210</b>	<b>0.3%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Debt Service and Transfers					<b>2,054,891</b>	2,048,425	2,060,289	1,870,511	1,871,484		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	1,281,835	1,312,053	1,352,424	-	<b>1,392,954</b>	1,428,648	1,484,510	1,343,099	1,388,877	40,530	3.0%
Interest & Fees	768,564	731,735	693,657	346,264	<b>653,437</b>	611,277	567,279	518,912	474,107	(40,220)	-5.8%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	2,535	6,265	3,600	2,289	<b>8,500</b>	8,500	8,500	8,500	8,500	4,900	136.1%
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>2,052,934</b>	<b>2,050,053</b>	<b>2,049,681</b>	<b>348,553</b>	<b>2,054,891</b>	<b>2,048,425</b>	<b>2,060,289</b>	<b>1,870,511</b>	<b>1,871,484</b>	<b>5,210</b>	<b>0.3%</b>
<b>Capital</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	<b>2,052,934</b>	<b>2,050,053</b>	<b>2,049,681</b>	<b>348,553</b>	<b>2,054,891</b>	<b>2,048,425</b>	<b>2,060,289</b>	<b>1,870,511</b>	<b>1,871,484</b>	<b>5,210</b>	<b>0.3%</b>
<b>Net Surplus / (Deficit)</b>	<b>(681)</b>	<b>(251)</b>	<b>-</b>	<b>506,267</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Beginning Cash Balance	5,337	4,658	4,411	4,411	4,411	4,411	4,411	4,411	4,411		
Cash Adjustments	(679)	(247)	-	(6)	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>4,658</b>	<b>4,411</b>	<b>4,411</b>	<b>510,672</b>	<b>4,411</b>	<b>4,411</b>	<b>4,411</b>	<b>4,411</b>	<b>4,411</b>		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		0.00%

**Explain Significant Revenue and Expenditure Changes Below:**

Fund is used to disburse principal and interest payments on obligated debt to paying agent trustees. Higher interest earnings on cash investments is attributed to the increase in Other Income Revenue. Source of monies for debt repayment are transfers from the water utility operating fund. The 2000 State Revolving Loan is scheduled to retire in December of 2019. Original loan amount is \$2,600,000.

**Fund Description & Purpose**

This fund is used to account for debt service payments required on outstanding water bonds.

## Water Works Bond Reserve - 626

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	4,459	6,166	16,000	7,901	16,000	16,000	16,000	16,000	16,000	-	0.0%
Transfers In	76,542	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>81,001</b>	<b>6,166</b>	<b>16,000</b>	<b>7,901</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>	<b>-</b>	<b>0.0%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Transfer Out to Other Fund	-	-	-	-	16,000	16,000	16,000	16,000	16,000	-	-
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>											
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	13,281	9,500	2,050	16,000	16,000	16,000	16,000	16,000	6,500	68.4%
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>13,281</b>	<b>9,500</b>	<b>2,050</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>	<b>6,500</b>	<b>68.4%</b>
<b>Capital</b>											
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures by Type</b>	<b>-</b>	<b>13,281</b>	<b>9,500</b>	<b>2,050</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>	<b>6,500</b>	<b>68.4%</b>
<b>Net Surplus / (Deficit)</b>	<b>81,001</b>	<b>(7,115)</b>	<b>6,500</b>	<b>5,851</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Beginning Cash Balance	1,565,676	1,647,609	1,641,654	1,641,654	1,648,154	1,648,154	1,648,154	1,648,154	1,648,154		
Cash Adjustments	81,933	(5,955)	-	(2,093)	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>1,647,609</b>	<b>1,641,654</b>	<b>1,648,154</b>	<b>1,645,412</b>	<b>1,648,154</b>	<b>1,648,154</b>	<b>1,648,154</b>	<b>1,648,154</b>	<b>1,648,154</b>		
Cash Reserves Target	1,647,609	1,641,654	1,648,154	1,645,412	1,648,154	1,648,154	1,648,154	1,648,154	1,648,154		100.00%

**Explain Significant Revenue and Expenditure Changes Below:**

Bond covenants require maximum reserve coverage for purpose of paying annual debt service if the fund itself is insufficient to meet the annual payment(s). Higher interest earnings on cash investments is attributed to increase in Other Income Revenue.

**Fund Description & Purpose**

This fund is used to account for bond covenant requirements.

## Water Works O&M Debt Reserve - 629

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	5,875	12,703	23,000	11,520	23,000	23,000	23,000	23,000	23,000	-	0.0%
Transfers In	53,507	150,228	227,461	227,461	74,500	50,000	117,090	95,135	103,785	(152,961)	-67.2%
<b>Total Revenue</b>	<b>59,382</b>	<b>162,931</b>	<b>250,461</b>	<b>238,981</b>	<b>97,500</b>	<b>73,000</b>	<b>140,090</b>	<b>118,135</b>	<b>126,785</b>	<b>(152,961)</b>	<b>-61.1%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Transfer Out to Other Funds					<b>23,000</b>	23,000	23,000	23,000	23,000		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	7,079	14,406	10,000	8,614	<b>23,000</b>	23,000	23,000	23,000	23,000	13,000	130.0%
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>7,079</b>	<b>14,406</b>	<b>10,000</b>	<b>8,614</b>	<b>23,000</b>	<b>23,000</b>	<b>23,000</b>	<b>23,000</b>	<b>23,000</b>	<b>13,000</b>	<b>130.0%</b>
<b>Capital</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	<b>7,079</b>	<b>14,406</b>	<b>10,000</b>	<b>8,614</b>	<b>23,000</b>	<b>23,000</b>	<b>23,000</b>	<b>23,000</b>	<b>23,000</b>	<b>13,000</b>	<b>130.0%</b>
<b>Net Surplus / (Deficit)</b>	<b>52,303</b>	<b>148,525</b>	<b>240,461</b>	<b>230,367</b>	<b>74,500</b>	<b>50,000</b>	<b>117,090</b>	<b>95,135</b>	<b>103,785</b>		
Beginning Cash Balance	2,031,532	2,085,039	2,235,267	2,235,267	2,462,728	2,537,228	2,587,228	2,704,318	2,799,453		
Cash Adjustments	53,507	150,228	(13,000)	(2,906)	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>2,085,039</b>	<b>2,235,267</b>	<b>2,462,728</b>	<b>2,462,728</b>	<b>2,537,228</b>	<b>2,587,228</b>	<b>2,704,318</b>	<b>2,799,453</b>	<b>2,903,238</b>		
Cash Reserves Target	2,085,039	2,235,267	2,462,727	2,462,728	2,532,537	2,582,455	2,699,331	2,794,292	2,897,892		16.67%

**Explain Significant Revenue and Expenditure Changes Below:**

Water Utility is required to maintain a cash reserve equivalent to two months (16.67%) of the annual operating expenditures in the Water Works Operating Fund (620), net of transfers. Factored into the 2017 cash reserve target is an additional \$300,000 expense estimate for the probability of roll over encumbrances.

**Fund Description & Purpose**

This fund is used to account for the required cash reserve.



### Sewer Insurance - 640

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	585,858	606,291	561,225	320,590	613,924	620,063	626,264	632,527	638,852	52,699	9.4%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	4,037	8,996	10,016	8,253	7,864	7,943	8,022	8,102	8,183	(2,152)	-21.5%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>589,895</b>	<b>615,287</b>	<b>571,241</b>	<b>328,842</b>	<b>621,788</b>	<b>628,006</b>	<b>634,286</b>	<b>640,629</b>	<b>647,035</b>	<b>50,547</b>	<b>8.8%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Sewer Repair					499,165	503,500	526,467	548,214	572,616		
2 Snow Plowing					17,306	17,652	18,005	18,365	18,733		
3 Storm Clean Up					12,393	12,641	12,894	13,152	13,415		
					<b>528,864</b>	<b>533,793</b>	<b>557,366</b>	<b>579,730</b>	<b>604,763</b>		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	126,157	115,696	130,424	49,944	<b>146,524</b>	149,452	153,662	156,647	159,692	16,100	12.3%
Fringe Benefits	40,616	42,802	58,476	21,745	<b>73,274</b>	82,358	95,379	108,277	123,640	14,798	25.3%
<b>Total Personnel</b>	<b>166,773</b>	<b>158,498</b>	<b>188,900</b>	<b>71,689</b>	<b>219,798</b>	<b>231,810</b>	<b>249,041</b>	<b>264,924</b>	<b>283,332</b>	<b>30,898</b>	<b>16.4%</b>
<b>Supplies</b>	<b>13,173</b>	<b>18,403</b>	<b>41,569</b>	<b>13,687</b>	<b>34,230</b>	<b>35,457</b>	<b>36,227</b>	<b>37,015</b>	<b>37,824</b>	<b>(7,339)</b>	<b>-17.7%</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	212,783	242,015	264,946	140,357	<b>235,969</b>	241,275	246,146	251,120	256,195	(28,977)	-10.9%
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	15,085	16,443	17,657	8,826	<b>18,947</b>	19,515	20,101	20,704	21,325	1,290	7.3%
<b>Debt Service:</b>											
Principal	27,083	27,492	27,928	13,902	<b>14,190</b>	-	-	-	-	(13,738)	-49.2%
Interest & Fees	1,352	943	529	316	<b>107</b>	-	-	-	-	(422)	-79.8%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	5,184	6,980	7,884	3,509	<b>5,623</b>	5,736	5,851	5,967	6,087	(2,261)	-28.7%
<b>Total Services &amp; Charges</b>	<b>261,487</b>	<b>293,873</b>	<b>318,944</b>	<b>166,910</b>	<b>274,836</b>	<b>266,526</b>	<b>272,098</b>	<b>277,791</b>	<b>283,607</b>	<b>(44,108)</b>	<b>-13.8%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures by Type</b>	<b>441,433</b>	<b>470,774</b>	<b>549,413</b>	<b>252,286</b>	<b>528,864</b>	<b>533,793</b>	<b>557,366</b>	<b>579,730</b>	<b>604,763</b>	<b>(20,549)</b>	<b>-3.7%</b>
<b>Net Surplus / (Deficit)</b>	<b>148,462</b>	<b>144,513</b>	<b>21,828</b>	<b>76,557</b>	<b>92,924</b>	<b>94,213</b>	<b>76,920</b>	<b>60,899</b>	<b>42,272</b>		
Beginning Cash Balance	1,363,696	1,507,865	1,652,494	1,652,494	1,674,322	1,767,246	1,861,458	1,938,378	1,999,277		
Cash Adjustments	144,169	144,629	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>1,507,865</b>	<b>1,652,494</b>	<b>1,674,322</b>	<b>1,729,050</b>	<b>1,767,246</b>	<b>1,861,458</b>	<b>1,938,378</b>	<b>1,999,277</b>	<b>2,041,549</b>		
Cash Reserves Target	110,358	117,694	137,353	63,071	132,216	133,448	139,342	144,933	151,191		25.00%

**Explain Significant Revenue and Expenditure Changes Below:**

Funded by a monthly charge on city residents' sewer bills. The city is responsible for the main sewer line; from the main line to the house (lateral) is the homeowner's responsibility. This program helps residents who have an issue with their lateral that cannot be resolved by a simple clean-out by a plumber, i.e., collapsed line, complete root infiltration, etc. that requires either more powerful equipment or excavation work. The program is set up so that the homeowner pays a maximum \$500.00 deductible toward the cost of the repair and the city pays the rest. Revenue is projected to increase for this fund by approximately 1% per year.

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

**Fund Description & Purpose**

This fund is used to account for revenues and expenditures related to Sewer Insurance.

## Sewer Insurance - 640

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
<b>Staffing (Full-Time Employees)</b>								
Non-Bargaining								
Director of Streets	-	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Manager of Sewer Operations	-	0.3	-	0.3	0.3	0.3	0.3	0.3
Superintendent V	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Accounting Clerk IV	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Administrative Assistant I	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Senior Financial Specialist	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
<b>Total Non-Bargaining</b>	<b>1.4</b>	<b>1.7</b>	<b>1.4</b>	<b>1.7</b>	<b>1.7</b>	<b>1.7</b>	<b>1.7</b>	<b>1.7</b>
Bargaining								
Job Leader	0.5	0.5	0.5	1.0	1.0	1.0	1.0	1.0
<b>Total Bargaining</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>
<b>Total Full-Time Employees</b>	<b>1.9</b>	<b>2.2</b>	<b>1.9</b>	<b>2.7</b>	<b>2.7</b>	<b>2.7</b>	<b>2.7</b>	<b>2.7</b>
<b>Explain Significant Staffing Changes Below:</b>								
No significant changes in full time employees related to Sewer Insurance.								

## Wastewater Operations & Maintenance (O&M) - 641

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	33,317,016	35,876,047	36,589,600	19,682,149	36,990,904	40,300,000	40,400,000	40,500,000	40,600,000	401,304	1.1%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	127,150	172,438	217,127	73,234	151,000	152,490	154,010	155,560	157,141	(66,127)	-30.5%
Transfers In	11,637	23,677	33,000	15,536	30,000	30,000	30,000	30,000	30,000	(3,000)	-9.1%
<b>Total Revenue</b>	<b>33,455,803</b>	<b>36,072,162</b>	<b>36,839,727</b>	<b>19,770,919</b>	<b>37,171,904</b>	<b>40,482,490</b>	<b>40,584,010</b>	<b>40,685,560</b>	<b>40,787,141</b>	<b>332,177</b>	<b>0.9%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Lift Station Operations and Maintenance					413,618	421,890	430,328	438,935	447,713		
2 Payment In Lieu of Taxes (PILOT) & Interfund Allocations					7,765,531	7,914,172	8,086,762	8,261,934	8,433,517		
3 Supervisory Control & Data Acquisition (SCADA)					458,031	467,192	476,535	486,066	495,787		
4 Wastewater Equipment Repair & Maintenance					223,163	227,626	232,179	236,822	241,559		
5 Combined Sewer Overflow Operations Plan					220,804	225,220	229,724	234,319	239,005		
6 Transfers to Other Funds					13,629,745	13,260,788	11,283,138	11,658,431	11,866,850		
7 Sewer Maintenance					1,026,024	1,046,544	1,067,475	1,088,825	1,110,601		
8 Sewer Construction					800,666	816,679	833,013	849,673	866,667		
9 Street Sweeping					305,882	312,000	318,240	324,604	331,097		
10 Debt Service and Other Wastewater Programs					15,596,566	15,881,622	16,335,028	16,703,690	16,733,162		
					<b>40,440,030</b>	<b>40,573,734</b>	<b>39,292,423</b>	<b>40,283,300</b>	<b>40,765,959</b>		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	4,763,318	4,761,131	5,252,103	2,166,256	<b>5,272,571</b>	5,327,122	5,399,204	5,479,048	5,559,853	20,468	0.4%
Fringe Benefits	1,750,991	1,771,524	2,321,480	955,534	<b>2,476,296</b>	2,608,184	2,753,064	2,911,973	3,084,252	154,816	6.7%
<b>Total Personnel</b>	<b>6,514,309</b>	<b>6,532,655</b>	<b>7,573,583</b>	<b>3,121,790</b>	<b>7,748,867</b>	<b>7,935,306</b>	<b>8,152,268</b>	<b>8,391,022</b>	<b>8,644,105</b>	<b>175,284</b>	<b>2.3%</b>
<b>Supplies</b>	<b>1,478,907</b>	<b>1,132,396</b>	<b>2,292,608</b>	<b>710,263</b>	<b>1,909,018</b>	<b>1,944,978</b>	<b>1,998,344</b>	<b>2,037,001</b>	<b>2,071,254</b>	<b>(383,590)</b>	<b>-16.7%</b>
<b>Services &amp; Charges</b>											
Professional Services	993,809	380,083	2,144,620	337,891	<b>1,442,500</b>	1,467,231	1,492,427	1,518,100	1,544,256	(702,120)	-32.7%
Printing & Advertising	2,210	4,851	2,700	1,921	<b>3,500</b>	3,507	3,514	3,521	3,527	800	29.6%
Utilities	887,118	981,012	1,029,857	545,323	<b>1,035,219</b>	1,050,599	1,066,315	1,082,386	1,097,371	5,362	0.5%
Education & Training	9,887	18,786	31,756	7,461	<b>30,500</b>	30,590	30,682	30,776	30,872	(1,256)	-4.0%
Travel	12,333	14,267	25,500	6,844	<b>28,300</b>	28,727	29,161	29,605	30,052	2,800	11.0%
Repairs & Maintenance	1,235,400	1,520,939	2,543,856	717,862	<b>1,821,274</b>	1,871,010	1,922,915	1,977,093	2,015,506	(722,582)	-28.4%
Payment In Lieu of Taxes	2,914,332	3,497,196	3,672,057	1,836,030	<b>4,422,402</b>	4,500,000	4,600,000	4,700,000	4,800,000	750,345	20.4%
Other Interfund Allocations	2,315,292	2,396,048	2,881,829	1,445,219	<b>3,343,129</b>	3,414,172	3,486,762	3,561,934	3,633,517	461,300	16.0%
<b>Debt Service:</b>											
Principal	300,478	354,606	603,960	251,840	<b>830,427</b>	775,470	836,263	810,418	448,731	226,467	37.5%
Interest & Fees	31,456	29,939	44,725	19,080	<b>52,400</b>	46,331	40,168	23,934	8,844	7,675	17.2%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	13,427,609	17,525,877	12,650,682	5,462,081	<b>13,629,745</b>	13,260,788	11,283,138	11,658,431	11,866,850	979,063	7.7%
Other Services & Charges	1,487,403	1,667,262	4,599,705	951,866	<b>4,142,749</b>	4,245,025	4,350,465	4,459,079	4,571,074	(456,956)	-9.9%
<b>Total Services &amp; Charges</b>	<b>23,617,327</b>	<b>28,390,866</b>	<b>30,231,247</b>	<b>11,583,418</b>	<b>30,782,145</b>	<b>30,693,450</b>	<b>29,141,810</b>	<b>29,855,277</b>	<b>30,050,600</b>	<b>550,898</b>	<b>1.8%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures by Type</b>	<b>31,610,543</b>	<b>36,055,917</b>	<b>40,097,438</b>	<b>15,415,471</b>	<b>40,440,030</b>	<b>40,573,734</b>	<b>39,292,422</b>	<b>40,283,300</b>	<b>40,765,959</b>	<b>342,592</b>	<b>0.9%</b>
<b>Net Surplus / (Deficit)</b>	<b>1,845,260</b>	<b>16,245</b>	<b>(3,257,711)</b>	<b>4,355,448</b>	<b>(3,268,126)</b>	<b>(91,244)</b>	<b>1,291,588</b>	<b>402,260</b>	<b>21,182</b>		
Beginning Cash Balance	7,286,003	8,997,798	9,023,708	9,023,708	5,765,997	2,497,871	2,406,627	3,698,215	4,100,475		
Cash Adjustments	1,711,795	25,910	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>8,997,798</b>	<b>9,023,708</b>	<b>5,765,997</b>	<b>13,379,156</b>	<b>2,497,871</b>	<b>2,406,627</b>	<b>3,698,215</b>	<b>4,100,475</b>	<b>4,121,658</b>		
Cash Reserves Target	1,580,527	1,802,796	2,004,872	770,774	2,022,002	2,028,687	1,964,621	2,014,165	2,038,298		5.00%

**Explain Significant Revenue and Expenditure Changes Below:**

Revenue is expected to increase slightly in 2017. This is due to increased in customer sewage usage. NASBE the former new Energy Industry is sending increased amounts of sewage to the WWTP. We do not expect to have a rate increase for sewage for 2017. Hourly wages are budgeted to increase 1% for 2017; salaried positions are requesting a 2% salary cap increase for 2017. Some positions will be partially allocated to another department, resulting in no apparent budget increase. The increase in Interfund allocations are fixed amounts Wastewater has no control over. Increase PILOT paid during 2017 to 3% of net book value of capital assets. The PILOT increased from \$3,672,057 in 2016 to \$4,422,402 in 2017.

## Wastewater Operations & Maintenance (O&M) - 641

Fund Summary - Description, Accomplishments, Goals, KPI's

**Fund Description & Purpose**

This fund is used to account for the Operation and Maintenance of the City's Sewage funds, including Organic Resources.

**2016 Accomplishments & Outcomes**

- Wastewater- Maintained WWTP NPDES Permit parameters to 100% compliance
- Wastewater- Maintained CSO Emnet uptime above 90%
- Wastewater- we had zero CSO dry weather overflows for permit compliance for 2015

**2017 Department Goals & Objectives & Linkage to City Goals**

**Good Government (GG)**

- Wastewater- Maintain WWTP NPDES Permit parameters to 100% compliance
- Wastewater- goal of zero CSO dry weather overflows for permit compliance
- Wastewater- maintain CSO EMNET uptime at 90%

**Key Performance Indicators (KPI's)**

Measure	City Goal	Type	2018			
			Long Term Goal	2015 Actual	2016 Estimated	2017 Target
- Wastewater- Maintain WWTP NPDES Permit parameters to 100% compliance	GG	Output	0	0	0	0
- Wastewater- Goal of zero CSO dry weather overflows for permit compliance	GG	Output	0	1	0	0
- Wastewater maintain CSO EMNET uptime of 90%	GG	Output	90%	94.21%	92.47%	90%

Types: output, efficiency, effectiveness, quality, outcome, technology

**2017 Significant Changes/Challenges/Opportunities (with a focus on solutions)**

- Bring recommendations forward that will help combine the water and wastewater departments into a Utility department.



City of South Bend Wastewater Treatment Plant

## Wastewater Operations & Maintenance (O&M) - 641

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
<b>Staffing (Full-Time Employees)</b>								
Non-Bargaining								
Director of Utilities	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Assistant Director of Utilities	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Director of Wastewater Maintenance	0.9	0.9	0.9	1.0	1.0	1.0	1.0	1.0
Manager-Maintenance	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Manager-Operations	1.9	1.9	1.9	2.0	2.0	2.0	2.0	2.0
Superintendent V	1.9	1.9	1.9	3.0	3.0	3.0	3.0	3.0
Manager-Environmental Compliance	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Director of Financial Services	1.0	1.0	1.0	-	-	-	-	-
Industrial Pretreatment Specialist I	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Manager-Industrial Pretreatment	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Director of Utility Safety	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Chemist	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3
Chemist Lead	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8
Assistant City Engineer	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Director of SCADA Information Syst.	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Systems Specialist IV	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Manager-Utility Purchasing & Storeroom	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8
Administrative Assistant I	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4
SCADA Instrument Specialist	0.9	0.9	0.9	1.0	1.0	1.0	1.0	1.0
Director of Water Quality & Lab	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Director of CSO Project Management	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Supervisor-Operations	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Director of Streets	-	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Manager of Sewer Operations	-	0.7	-	0.7	0.7	0.7	0.7	0.7
Superintendent III	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Financial Specialist Senior	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Accounting Clerk IV	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Financial Specialist II	-	0.5	-	-	-	-	-	-
Asset Manager	-	-	-	0.5	0.5	0.5	0.5	0.5
<b>Total Non-Bargaining</b>	<b>24.2</b>	<b>25.8</b>	<b>24.6</b>	<b>26.3</b>	<b>26.3</b>	<b>26.3</b>	<b>26.3</b>	<b>26.3</b>
Bargaining								
Lead Operator	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Senior Operator	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
General Operator	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Maintenance Lead	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Maintenance Repair IV	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Maintenance Electrician V	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Sanitation Operator	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Lift Station Rep. II	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
CSO Rep II	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
General Laborer	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4
Job Leader	5.5	6.5	4.5	6.0	6.0	6.0	6.0	6.0
Heavy Equipment Operator I	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0
Equipment Operator III	8.0	9.0	8.0	9.0	9.0	9.0	9.0	9.0
Equipment Operator II	7.0	5.0	7.0	5.0	5.0	5.0	5.0	5.0
Heavy Equipment Operator II	3.0	3.0	4.0	4.0	4.0	4.0	4.0	4.0
<b>Total Bargaining</b>	<b>59.9</b>	<b>59.9</b>	<b>59.9</b>	<b>60.4</b>	<b>60.4</b>	<b>60.4</b>	<b>60.4</b>	<b>60.4</b>
<b>Total Full-Time Employees</b>	<b>84.1</b>	<b>85.7</b>	<b>84.5</b>	<b>86.7</b>	<b>86.7</b>	<b>86.7</b>	<b>86.7</b>	<b>86.7</b>
<b>Explain Significant Staffing Changes Below:</b>								
No significant changes in staffing for the Wastewater Operations and Maintenance Division.								

## Wastewater/Sewage Depreciation - 642

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	15,111	34,993	61,500	40,337	45,000	45,000	45,000	45,000	45,000	(16,500)	-26.8%
Transfers In	4,000,000	8,000,000	2,487,000	-	4,442,000	4,067,000	3,383,000	3,765,000	4,013,000	1,955,000	78.6%
<b>Total Revenue</b>	<b>4,015,111</b>	<b>8,034,993</b>	<b>2,548,500</b>	<b>40,337</b>	<b>4,487,000</b>	<b>4,112,000</b>	<b>3,428,000</b>	<b>3,810,000</b>	<b>4,058,000</b>	<b>1,938,500</b>	<b>76.1%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Capital Projects - Wastewater/Sewage					<b>4,442,000</b>	4,067,000	3,383,000	3,765,000	4,013,000		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	97,221	37,895	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>97,221</b>	<b>37,895</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>	<b>4,210,735</b>	<b>3,012,469</b>	<b>7,631,946</b>	<b>1,470,218</b>	<b>4,442,000</b>	<b>4,067,000</b>	<b>3,383,000</b>	<b>3,765,000</b>	<b>4,013,000</b>	<b>(3,189,946)</b>	<b>-41.8%</b>
<b>Total Expenditures by Type</b>	<b>4,307,956</b>	<b>3,050,364</b>	<b>7,631,946</b>	<b>1,470,218</b>	<b>4,442,000</b>	<b>4,067,000</b>	<b>3,383,000</b>	<b>3,765,000</b>	<b>4,013,000</b>	<b>(3,189,946)</b>	<b>-41.8%</b>
<b>Net Surplus / (Deficit)</b>	<b>(292,845)</b>	<b>4,984,629</b>	<b>(5,083,446)</b>	<b>(1,429,881)</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>		
Beginning Cash Balance	4,044,566	3,753,888	8,747,723	8,747,723	4,084,099	4,129,099	4,174,099	4,219,099	4,264,099		
Cash Adjustments	(290,678)	4,993,835	419,822	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>3,753,888</b>	<b>8,747,723</b>	<b>4,084,099</b>	<b>7,317,842</b>	<b>4,129,099</b>	<b>4,174,099</b>	<b>4,219,099</b>	<b>4,264,099</b>	<b>4,309,099</b>		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		0.00%

**Explain Significant Revenue and Expenditure Changes Below:**

Fund is used to acquire capital assets for Sewage Works. Money generated in Operating Fund 641 is transferred to this fund to pay for capital asset acquisitions. Refer to Capital page for detail on change in capital expenditures from 2016 to 2017.

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

**Fund Description & Purpose**

This fund is used to acquire capital assets for Sewage Works. Money generated in Operating Fund 641 is transferred to this fund to pay for capital acquisitions.

Wastewater/Sewage O&M Debt Reserve - 643

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	9,662	20,869	38,000	20,318	30,000	30,000	30,000	30,000	30,000	(8,000)	-21.1%
Transfers In	129,964	256,086	896,725	896,725	23,721	38,168	117,968	103,360	49,191	(873,004)	-97.4%
<b>Total Revenue</b>	<b>139,626</b>	<b>276,955</b>	<b>934,725</b>	<b>917,043</b>	<b>53,721</b>	<b>68,168</b>	<b>147,968</b>	<b>133,360</b>	<b>79,191</b>	<b>(881,004)</b>	<b>-94.3%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Transfer Out to Other Funds					30,000	30,000	30,000	30,000	30,000		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	11,637	23,677	16,000	15,536	30,000	30,000	30,000	30,000	30,000	14,000	87.5%
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>11,637</b>	<b>23,677</b>	<b>16,000</b>	<b>15,536</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>14,000</b>	<b>87.5%</b>
<b>Capital</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	<b>11,637</b>	<b>23,677</b>	<b>16,000</b>	<b>15,536</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>14,000</b>	<b>87.5%</b>
<b>Net Surplus / (Deficit)</b>	<b>127,989</b>	<b>253,278</b>	<b>918,725</b>	<b>901,507</b>	<b>23,721</b>	<b>38,168</b>	<b>117,968</b>	<b>103,360</b>	<b>49,191</b>		
Beginning Cash Balance	3,292,600	3,422,564	3,678,649	3,678,649	4,597,374	4,621,095	4,659,263	4,777,231	4,880,591		
Cash Adjustments	129,964	256,086	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>3,422,564</b>	<b>3,678,649</b>	<b>4,597,374</b>	<b>4,580,156</b>	<b>4,621,095</b>	<b>4,659,263</b>	<b>4,777,231</b>	<b>4,880,591</b>	<b>4,929,782</b>		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		16.67%

**Explain Significant Revenue and Expenditure Changes Below:**  
 Per bond covenants, Sewage Works (Sewers & Wastewater) is required to a cash reserve equal to two months (16.67%) of the annual operating expenditures in the Sewer Works Operations Fund (641), net of transfers. Interest earned on this fund balance is transferred to operating Fund 641.

**Fund Description & Purpose**  
 This fund is required to maintain an operations and maintenance (O&M) cash reserve equal to two months (16.67%) of operating expenditures, per bond covenants. Interest earned on this fund is transferred to operating Fund 641.

## Wastewater/Sewage Debt Service - 649

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	12,106	30,727	23,500	11,525	13,000	13,000	13,000	13,000	13,000	(10,500)	-44.7%
Transfers In	9,297,645	9,269,791	9,278,641	4,565,356	9,164,024	9,155,620	7,782,170	7,790,071	7,804,659	(114,617)	-1.2%
<b>Total Revenue</b>	<b>9,309,751</b>	<b>9,300,518</b>	<b>9,302,141</b>	<b>4,576,881</b>	<b>9,177,024</b>	<b>9,168,620</b>	<b>7,795,170</b>	<b>7,803,071</b>	<b>7,817,659</b>	<b>(125,117)</b>	<b>-1.3%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Debt Service					<b>9,163,754</b>	9,156,379	7,780,676	7,788,015	7,802,089		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	5,954,511	6,103,712	6,258,032	-	<b>6,997,472</b>	7,147,038	5,931,732	6,076,557	6,236,519	739,440	11.8%
Interest & Fees	3,347,711	3,182,402	3,016,266	1,148,456	<b>2,166,282</b>	2,009,341	1,848,944	1,711,458	1,565,570	(849,984)	-28.2%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>9,302,222</b>	<b>9,286,114</b>	<b>9,274,298</b>	<b>1,148,456</b>	<b>9,163,754</b>	<b>9,156,379</b>	<b>7,780,676</b>	<b>7,788,015</b>	<b>7,802,089</b>	<b>(110,544)</b>	<b>-1.2%</b>
<b>Capital</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	<b>9,302,222</b>	<b>9,286,114</b>	<b>9,274,298</b>	<b>1,148,456</b>	<b>9,163,754</b>	<b>9,156,379</b>	<b>7,780,676</b>	<b>7,788,015</b>	<b>7,802,089</b>	<b>(110,544)</b>	<b>-1.2%</b>
<b>Net Surplus / (Deficit)</b>	<b>7,529</b>	<b>14,404</b>	<b>27,843</b>	<b>3,428,425</b>	<b>13,270</b>	<b>12,241</b>	<b>14,494</b>	<b>15,056</b>	<b>15,570</b>		
Beginning Cash Balance	782,807	790,793	804,798	804,798	832,641	845,911	858,152	872,646	887,702		
Cash Adjustments	7,986	14,005	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>790,793</b>	<b>804,798</b>	<b>832,641</b>	<b>4,233,223</b>	<b>845,911</b>	<b>858,152</b>	<b>872,646</b>	<b>887,702</b>	<b>903,272</b>		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		0.00%

**Explain Significant Revenue and Expenditure Changes Below:**

Transfers-in are done on a monthly basis, following a schedule created by Crowe Horwath to assure funds are in place to satisfy all debt service payments for Sewage Works.

**Fund Description & Purpose**

This fund is used to pay debt service for Sewage Works Bond issues.



Sewage Works Debt Service Reserve - 653

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	3	3	4,800	1,746	4,400	4,400	4,400	4,400	4,400	(400)	-8.3%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>3</b>	<b>3</b>	<b>4,800</b>	<b>1,746</b>	<b>4,400</b>	<b>4,400</b>	<b>4,400</b>	<b>4,400</b>	<b>4,400</b>	<b>(400)</b>	<b>-8.3%</b>
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	3,181,211	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	<b>3,181,211</b>	-	-	-	-	-	-	-	-	-
<b>Capital</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	-	<b>3,181,211</b>	-	-	-	-	-	-	-	-	-
<b>Net Surplus / (Deficit)</b>	<b>3</b>	<b>(3,181,208)</b>	<b>4,800</b>	<b>1,746</b>	<b>4,400</b>	<b>4,400</b>	<b>4,400</b>	<b>4,400</b>	<b>4,400</b>		
Beginning Cash Balance	7,286,829	7,286,832	4,105,624	4,105,624	4,110,424	4,114,824	4,119,224	4,123,624	4,128,024		
Cash Adjustments	-	-	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>7,286,832</b>	<b>4,105,624</b>	<b>4,110,424</b>	<b>4,107,370</b>	<b>4,114,824</b>	<b>4,119,224</b>	<b>4,123,624</b>	<b>4,128,024</b>	<b>4,132,424</b>		
Cash Reserves Target	7,286,832	4,105,624	4,110,424	4,107,370	4,114,824	4,119,224	4,123,624	4,128,024	4,132,424		100.00%
<b>Explain Significant Revenue and Expenditure Changes Below:</b>											
<p>The required cash reserve balance for older debt was fully funded in 2013. Refinancing of several older bonds resulted in lower reserve balance requirements. Newer bond issue reserves are funded at the time of issue. These funds are held in a separate financial institution to satisfy bond covenants.</p>											
<b>Fund Description &amp; Purpose</b>											
<p>This fund is used to hold the required debt service reserve, as required by bond covenants.</p>											

Project ReLeaf - 655

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	436,317	438,225	433,290	226,779	440,153	442,090	444,035	445,989	447,952	6,863	1.6%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	3,076	6,133	5,500	4,449	4,403	4,447	4,492	4,536	4,582	(1,097)	-19.9%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>439,393</b>	<b>444,358</b>	<b>438,790</b>	<b>231,228</b>	<b>444,556</b>	<b>446,537</b>	<b>448,527</b>	<b>450,525</b>	<b>452,534</b>	<b>5,766</b>	<b>1.3%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Leaf Pick Up					<b>525,416</b>	471,387	424,130	425,903	427,729		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	27,054	35,997	52,500	-	<b>46,200</b>	33,660	34,334	35,021	35,723	(6,300)	-12.0%
Fringe Benefits	2,367	2,902	4,149	-	<b>3,651</b>	2,661	2,715	2,770	2,826	(498)	-12.0%
<b>Total Personnel</b>	<b>29,421</b>	<b>38,899</b>	<b>56,649</b>	-	<b>49,851</b>	<b>36,321</b>	<b>37,049</b>	<b>37,791</b>	<b>38,549</b>	<b>(6,798)</b>	<b>-12.0%</b>
<b>Supplies</b>	<b>7,050</b>	<b>847</b>	<b>3,145</b>	-	<b>4,344</b>	<b>4,431</b>	<b>4,520</b>	<b>4,610</b>	<b>4,702</b>	<b>1,199</b>	<b>38.1%</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	9,910	10,100	10,405	1,034	<b>10,606</b>	11,136	11,693	12,278	12,892	201	1.9%
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	23,585	25,059	29,939	14,970	<b>32,395</b>	14,458	14,747	15,042	15,343	2,456	8.2%
<b>Debt Service:</b>											
Principal	67,574	68,587	69,616	34,678	<b>70,659</b>	48,405	-	-	-	1,043	1.5%
Interest & Fees	4,615	3,631	2,604	1,431	<b>1,561</b>	576	-	-	-	(1,043)	-40.1%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	250,000	350,000	350,000	350,000	<b>350,000</b>	350,000	350,000	350,000	350,000	-	0.0%
Other Services & Charges	5,388	5,765	6,000	2,711	<b>6,000</b>	6,060	6,121	6,182	6,244	-	0.0%
<b>Total Services &amp; Charges</b>	<b>361,072</b>	<b>463,142</b>	<b>468,564</b>	<b>404,824</b>	<b>471,221</b>	<b>430,635</b>	<b>382,561</b>	<b>383,502</b>	<b>384,478</b>	<b>2,657</b>	<b>0.6%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures by Type</b>	<b>397,543</b>	<b>502,888</b>	<b>528,358</b>	<b>404,824</b>	<b>525,416</b>	<b>471,387</b>	<b>424,130</b>	<b>425,903</b>	<b>427,729</b>	<b>(2,942)</b>	<b>-0.6%</b>
<b>Net Surplus / (Deficit)</b>	<b>41,850</b>	<b>(58,530)</b>	<b>(89,568)</b>	<b>(173,596)</b>	<b>(80,860)</b>	<b>(24,850)</b>	<b>24,397</b>	<b>24,623</b>	<b>24,804</b>		
Beginning Cash Balance	938,578	980,362	923,440	923,440	833,872	753,012	728,161	752,558	777,181		
Cash Adjustments	41,784	(56,922)	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>980,362</b>	<b>923,440</b>	<b>833,872</b>	<b>749,844</b>	<b>753,012</b>	<b>728,161</b>	<b>752,558</b>	<b>777,181</b>	<b>801,985</b>		
Cash Reserves Target	99,386	125,722	132,090	101,206	131,354	117,847	106,032	106,476	106,932		25.00%

**Explain Significant Revenue and Expenditure Changes Below:**

Fund provides for loose leaf pick up for city residents; funded via monthly charge on the water/sewer bill. Metered Sales revenue for this fund has increased over the last two years at a rate of approximately .44% each year. Using that formula to calculate the projected revenue for 2017, the revenue will not cover the projected expenses. The number of seasonal employees hired to help with this program and the amount of hours planned for their use has been cut in 2017 in an effort to reduce expenses. The only discretionary expense in the 2017 budget is the \$4,344.00 allocated for hand tools and miscellaneous supplies. Capital leases will be paid off: one in 2017, one in 2018.

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

**Fund Description & Purpose**

This fund provides for loose leaf pick up for city residents; funded via monthly charge on the water/sewer bill.

2012 Sewer Bond - 661

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	51,261	92,792	90,000	63,991	50,000	-	-	-	-	(40,000)	-44.4%
Transfers In	-	5	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>51,261</b>	<b>92,797</b>	<b>90,000</b>	<b>63,991</b>	<b>50,000</b>	-	-	-	-	<b>(40,000)</b>	<b>-44.4%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Combined Sewer Overflow Program					1,000,000	-	-	-	-		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	497	1,937	850,000	-	250,000	-	-	-	-	(600,000)	-70.6%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>497</b>	<b>1,937</b>	<b>850,000</b>	<b>-</b>	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(600,000)</b>	<b>-70.6%</b>
<b>Capital</b>	<b>1,530,525</b>	<b>3,000,083</b>	<b>19,337,062</b>	<b>3,514,228</b>	<b>750,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(18,587,062)</b>	<b>-96.1%</b>
<b>Total Expenditures by Type</b>	<b>1,531,022</b>	<b>3,002,020</b>	<b>20,187,062</b>	<b>3,514,228</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(19,187,062)</b>	<b>-95.0%</b>
<b>Net Surplus / (Deficit)</b>	<b>(1,479,761)</b>	<b>(2,909,223)</b>	<b>(20,097,062)</b>	<b>(3,450,237)</b>	<b>(950,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
Beginning Cash Balance	18,299,027	16,828,975	13,928,149	13,928,149	970,000	20,000	20,000	20,000	20,000		
Cash Adjustments	(1,470,051)	(2,900,826)	7,138,913	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>16,828,975</b>	<b>13,928,149</b>	<b>970,000</b>	<b>10,477,912</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		0.00%
<b>Explain Significant Revenue and Expenditure Changes Below:</b>											
This 2012 bond should have been fully spent by the end of 2015. It is planned to be at least fully encumbered by the end of 2017.											
<b>Fund Description &amp; Purpose</b>											
This bond was issued to fund Sewer and Wastewater projects in compliance with the Long Term control Plan.											

Century Center Operating - 670

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	1,313,450	1,313,450	1,313,436	656,725	1,275,000	1,275,000	1,275,000	1,275,000	1,275,000	(38,436)	-2.9%
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	2,774,255	2,497,281	2,691,548	1,361,063	2,919,311	2,884,979	3,011,384	3,159,662	3,283,629	227,763	8.5%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>4,087,705</b>	<b>3,810,731</b>	<b>4,004,984</b>	<b>2,017,788</b>	<b>4,194,311</b>	<b>4,159,979</b>	<b>4,286,384</b>	<b>4,434,662</b>	<b>4,558,629</b>	<b>189,327</b>	<b>4.7%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Facilities Operations and IT Support					771,624	787,056	802,798	818,854	835,231		
2 Food, Beverage and Catering					1,473,407	1,502,875	1,532,933	1,563,591	1,594,863		
3 Sales and Marketing					287,242	292,987	298,847	304,824	310,920		
4 Event Support					554,250	565,335	576,642	588,175	599,938		
5 Other Century Center Programs					1,025,621	1,011,726	1,075,166	1,159,219	1,217,678		
					<b>4,112,144</b>	<b>4,159,980</b>	<b>4,286,384</b>	<b>4,434,662</b>	<b>4,558,629</b>		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	1,806,030	1,772,611	1,834,135	917,655	<b>1,900,364</b>	1,926,988	1,975,163	2,024,542	2,074,332	66,229	3.6%
Fringe Benefits	326,929	322,351	415,638	189,538	<b>427,442</b>	458,241	481,153	505,211	529,325	11,804	2.8%
<b>Total Personnel</b>	<b>2,132,959</b>	<b>2,094,962</b>	<b>2,249,773</b>	<b>1,107,193</b>	<b>2,327,806</b>	<b>2,385,229</b>	<b>2,456,316</b>	<b>2,529,753</b>	<b>2,603,657</b>	<b>78,033</b>	<b>3.5%</b>
<b>Supplies</b>	<b>501,472</b>	<b>593,542</b>	<b>473,779</b>	<b>314,082</b>	<b>513,040</b>	<b>492,920</b>	<b>502,778</b>	<b>512,834</b>	<b>522,941</b>	<b>39,261</b>	<b>8.3%</b>
<b>Services &amp; Charges</b>											
Professional Services	418,909	543,963	414,536	233,479	<b>450,803</b>	457,026	479,877	503,871	523,979	36,267	8.7%
Printing & Advertising	41,158	59,673	60,500	30,283	<b>60,500</b>	66,701	70,036	73,538	77,421	-	0.0%
Utilities	319,232	318,446	270,000	150,146	<b>263,350</b>	297,675	312,559	328,187	345,245	(6,650)	-2.5%
Education & Training	4,168	5,356	24,500	2,528	<b>24,500</b>	27,011	28,362	29,780	31,057	-	0.0%
Travel	26,903	31,328	28,000	13,724	<b>28,000</b>	30,870	32,414	34,034	35,512	-	0.0%
Repairs & Maintenance	155,652	129,622	83,139	68,091	<b>109,139</b>	93,866	98,559	103,487	108,687	26,000	31.3%
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	34,083	31,251	23,864	12,860	<b>36,212</b>	36,936	37,675	38,429	39,197	12,348	51.7%
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	159,066	79,676	<b>82,167</b>	85,909	90,754	86,427	85,521	(76,899)	-48.3%
Other Services & Charges	184,384	211,460	170,559	93,373	<b>172,264</b>	185,836	177,054	194,322	185,412	1,705	1.0%
<b>Total Services &amp; Charges</b>	<b>1,184,489</b>	<b>1,331,099</b>	<b>1,234,164</b>	<b>684,160</b>	<b>1,226,935</b>	<b>1,281,830</b>	<b>1,327,290</b>	<b>1,392,075</b>	<b>1,432,031</b>	<b>(7,229)</b>	<b>-0.6%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>14,722</b>	<b>-</b>	<b>126,529</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>111,807</b>	<b>759.5%</b>
<b>Total Expenditures by Type</b>	<b>3,818,920</b>	<b>4,019,603</b>	<b>3,972,438</b>	<b>2,105,435</b>	<b>4,194,310</b>	<b>4,159,979</b>	<b>4,286,384</b>	<b>4,434,662</b>	<b>4,558,629</b>	<b>221,872</b>	<b>5.6%</b>
<b>Net Surplus / (Deficit)</b>	<b>268,785</b>	<b>(208,872)</b>	<b>32,546</b>	<b>(87,647)</b>	<b>1</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>	<b>(0)</b>		
Beginning Cash Balance	887,475	892,876	1,096,892	1,096,892	1,129,438	1,129,439	1,129,439	1,129,439	1,129,439		
Cash Adjustments	5,400	204,017	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>892,876</b>	<b>1,096,892</b>	<b>1,129,438</b>	<b>1,009,245</b>	<b>1,129,439</b>	<b>1,129,439</b>	<b>1,129,439</b>	<b>1,129,439</b>	<b>1,129,439</b>		
Cash Reserves Target	954,730	1,004,901	993,110	526,359	1,048,578	1,039,995	1,071,596	1,108,665	1,139,657		25.00%

**Explain Significant Revenue and Expenditure Changes Below:**

Due to the anticipation of the new hotel and the renovations to downtown, an increase in revenues and, therefore, an increase in expenditures is expected for 2017. **Note:** The Cash Reserves Target for this fund is equal to 25% of annual expenditures.

# Century Center Operating - 670

Fund Summary - Description, Accomplishments, Goals, KPI's

**Fund Description & Purpose**

Century Center is a Convention Center aimed at attracting local and regional meetings, special events, trade shows, conventions, and banquets. Century Center receives funding from charges for service, rental income, St. Joseph County Hotel/Motel Taxes, and other sources.

**2016 Accomplishments & Outcomes**

- Continue to create partnership opportunities for self promoted events. Created three self promoted events in 2016.
- Have improved client/customer relations - Net Promoter Score in 2015 = 74
- Increase booking in the year for future years
- Continue to focus on yield management assessment opportunities
- Increase convention business potential with current and future improvements. Completion of the Ameresco Energy Savings Program.
- Continued focus on booking multiple day events.
- Significant Capital Improvements



**2017 Department Goals & Objectives & Linkage to City Goals**

**Basics are Easy (BE)**

- Continue to create partnership opportunities for self promoted events
- Continue to provide exceptional customer service
- Continue to provide quality food and beverage

**Good Government (GG)**

- Continued focus on decreasing the Net Operating Loss and being fiscally responsible
- Continued investment in the infrastructure in order to minimize future cost

**People/Places (PP)**

- Continued focus on increasing the Net Promoter Score and hosting some of the best events in the city
- Continued commitment to provide world class facility for our community
- Continued support of local nonprofits
- Continue to foster relationships with our industry partners

**Key Performance Indicators (KPI's)**

Measure	City Goal	Type	2018			
			Long Term Goal	2015 Actual	2016 Estimated	2017 Target
- Number of Hotel Room Nights Generated	ED	Outcome	20,000	8,439	8,154	8,200
- Net Operating Loss	GG	Efficiency	800,000	1,148,911	875,000	900,000
- Net Promoter Score	ED	Effectiveness	.80	.76	.80	.80

Types: output, efficiency, effectiveness, quality, outcome, technology

**2017 Significant Changes/Challenges/Opportunities (with a focus on solutions)**

- Increase convention/booking. Century Center continues to increase its visibility in other markets by partnering with Visit South Bend/Mishawaka on multiple Trade Shows, Fames, Site Visits, and Blitzes.
- Continue to retain Food and Beverage severing staff as well train and hire additional Food and Beverage staff.
- Completion of the Aloft Hotel and the Courtyard Marriot Downtown opens the door to attract bigger more profitable events.

### Century Center Capital - 671

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	328	809	932	489	750	750	750	750	750	(182)	-19.5%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>328</b>	<b>809</b>	<b>932</b>	<b>489</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>(182)</b>	<b>-19.5%</b>
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>	-	41,156	12,200	-	-	-	-	-	-	(12,200)	-100.0%
<b>Services &amp; Charges</b>											
Professional Services	-	62,735	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	130,000	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	50,000	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	242,735	-	-	-	-	-	-	-	-	-
<b>Capital</b>	339,363	133,509	176,421	95,153	-	-	-	-	-	(176,421)	-100.0%
<b>Total Expenditures by Type</b>	<b>339,363</b>	<b>417,400</b>	<b>188,621</b>	<b>95,153</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(188,621)</b>	<b>-100.0%</b>
<b>Net Surplus / (Deficit)</b>	<b>(339,035)</b>	<b>(416,591)</b>	<b>(187,689)</b>	<b>(94,664)</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>750</b>		
Beginning Cash Balance	1,757,697	1,418,663	1,002,072	1,002,072	814,383	815,133	815,883	816,633	817,383		
Cash Adjustments	(339,035)	(416,591)	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>1,418,663</b>	<b>1,002,072</b>	<b>814,383</b>	<b>907,408</b>	<b>815,133</b>	<b>815,883</b>	<b>816,633</b>	<b>817,383</b>	<b>818,133</b>		
Cash Reserves Target *	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000		\$800k
<b>Explain Significant Revenue and Expenditure Changes Below:</b>											
No capital expenditures are planned from this fund for 2017. All planned capital will be reimbursed by the Hotel/Motel Tax Board for 2017.  - The Cash Reserves Target for this fund is \$800,000.											
<b>Fund Description &amp; Purpose</b>											
This fund is used to account for capital expenditures related to the Century Center.											

## Century Center Energy Conservation Debt Service - 672

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	221,437	221,437	221,437	221,437	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	32	157,742	107,746	110,130	117,574	111,243	103,146	94,888	(47,612)	-30.2%
Transfers In	-	50,000	79,676	79,676	82,167	89,175	92,317	95,550	98,872	2,491	3.1%
<b>Total Revenue</b>	-	<b>50,032</b>	<b>237,418</b>	<b>187,422</b>	<b>192,297</b>	<b>428,186</b>	<b>424,997</b>	<b>420,133</b>	<b>415,197</b>	<b>(45,121)</b>	<b>-19.0%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Debt Service	-	-	-	-	192,297	305,736	415,423	411,096	406,711	-	-
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	22,585	-	46,606	162,702	280,090	285,614	291,274	24,021	106.4%
Interest & Fees	-	-	214,547	140,609	145,691	143,034	135,333	125,482	115,437	(68,856)	-32.1%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	<b>237,132</b>	<b>140,609</b>	<b>192,297</b>	<b>305,736</b>	<b>415,423</b>	<b>411,096</b>	<b>406,711</b>	<b>(44,835)</b>	<b>-18.9%</b>
<b>Capital</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	-	-	<b>237,132</b>	<b>140,609</b>	<b>192,297</b>	<b>305,736</b>	<b>415,423</b>	<b>411,096</b>	<b>406,711</b>	<b>(44,835)</b>	<b>-18.9%</b>
<b>Net Surplus / (Deficit)</b>	-	<b>50,032</b>	<b>286</b>	<b>46,813</b>	-	<b>122,450</b>	<b>9,574</b>	<b>9,037</b>	<b>8,486</b>	-	-
Beginning Cash Balance	-	-	50,032	50,032	50,318	50,318	172,768	182,342	191,379	-	-
Cash Adjustments	-	50,032	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance</b>	-	<b>50,032</b>	<b>50,318</b>	<b>96,845</b>	<b>50,318</b>	<b>172,768</b>	<b>182,342</b>	<b>191,379</b>	<b>199,865</b>	-	-
Cash Reserves Target	-	-	-	-	-	-	-	-	-	-	0.00%

**Explain Significant Revenue and Expenditure Changes Below:**

In 2015, the Century Center issued Qualified Energy Conservation Bond (QECB) financing in the amount of \$4,167,897 to pay for improvements at the Century Center. This fund accounts for the annual debt service payments on the 15-year debt financing with the final payment due May 1, 2031. Funding is provided by a pledge of hotel/motel tax monies beginning in 2018, interest rebates from the United States Treasury and operating transfers from Century Center Fund 670 realized from energy savings.

**Fund Description & Purpose**

This fund is used to pay the Qualified Energy Conservation Bond for the Century Center.

## Hall of Fame Capital - 677

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	1,823	3,112	53,809	51,161	5,000	5,000	5,000	5,000	5,000	(48,809)	-90.7%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>1,823</b>	<b>3,112</b>	<b>53,809</b>	<b>51,161</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>(48,809)</b>	<b>-90.7%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Redevelopment Project Management & Implementation					<b>80,000</b>	80,000	80,000	80,000	80,000		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>	419	-	1,000	-	-	-	-	-	-	(1,000)	-100.0%
<b>Services &amp; Charges</b>											
Professional Services	-	314	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	42,540	41,690	52,000	17,388	-	-	-	-	-	(52,000)	-100.0%
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	51,738	10,888	26,000	15,332	<b>80,000</b>	80,000	80,000	80,000	80,000	54,000	207.7%
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	6,312	6,564	5,801	2,898	-	-	-	-	-	(5,801)	-100.0%
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>100,590</b>	<b>59,456</b>	<b>83,801</b>	<b>35,618</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>	<b>(3,801)</b>	<b>-4.5%</b>
<b>Capital</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	<b>101,009</b>	<b>59,456</b>	<b>84,801</b>	<b>35,618</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>	<b>(4,801)</b>	<b>-5.7%</b>
<b>Net Surplus / (Deficit)</b>	<b>(99,186)</b>	<b>(56,344)</b>	<b>(30,992)</b>	<b>15,543</b>	<b>(75,000)</b>	<b>(75,000)</b>	<b>(75,000)</b>	<b>(75,000)</b>	<b>(75,000)</b>		
Beginning Cash Balance	658,407	559,543	503,531	503,531	472,539	397,539	322,539	247,539	172,539		
Cash Adjustments	(98,864)	(56,012)	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>559,543</b>	<b>503,531</b>	<b>472,539</b>	<b>519,074</b>	<b>397,539</b>	<b>322,539</b>	<b>247,539</b>	<b>172,539</b>	<b>97,539</b>		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		0.00%

**Explain Significant Revenue and Expenditure Changes Below:**

Sale finalized in 2016 and new owner beginning construction of new hotel on site. City continues to have responsibility for air conditioning unit repairs through the first 3 years after opening of the hotel.

Fund is used to fund repairs and maintenance of the building and infrastructure components at the City-owned College Football Hall of Fame building. Fund received revenue transfers of professional sports development are (PSDA) taxes from Fund 377 of \$200,000 per year through 2010 while Hall was open. Transfers have stopped and monies used to keep utilities on, etc. while we sought buyer for the property. Official transfer of property to occur in August 2016 after which utilities will be responsibility of new owner. City has responsibility for air conditioning unit repairs for the first 3 years after opening of the hotel.

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

**Fund Description & Purpose**

This fund is used to account for remaining repairs on the Hall of Fame Building.



Fire Pension - 701

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	5,129,098	5,039,025	4,866,271	2,434,636	5,212,638	5,056,259	4,752,883	4,467,710	4,199,648	346,367	7.1%
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	2,805	5,327	7,580	4,140	4,500	-	-	-	-	(3,080)	-40.6%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>5,131,903</b>	<b>5,044,352</b>	<b>4,873,851</b>	<b>2,438,776</b>	<b>5,217,138</b>	<b>5,056,259</b>	<b>4,752,883</b>	<b>4,467,710</b>	<b>4,199,648</b>	<b>343,287</b>	<b>7.0%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Pension Administration					18,077	18,439	18,807	19,183	19,567		
2 Retiree Pension Payments					5,199,061	5,037,821	4,734,076	4,448,527	4,180,081		
					<b>5,217,138</b>	<b>5,056,259</b>	<b>4,752,883</b>	<b>4,467,710</b>	<b>4,199,648</b>		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	5,182,224	4,990,812	5,457,693	2,706,977	<b>5,209,988</b>	5,049,308	4,745,932	4,460,759	4,192,697	(247,705)	-4.5%
Fringe Benefits	247,635	216,576	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>5,429,859</b>	<b>5,207,388</b>	<b>5,457,693</b>	<b>2,706,977</b>	<b>5,209,988</b>	<b>5,049,308</b>	<b>4,745,932</b>	<b>4,460,759</b>	<b>4,192,697</b>	<b>(247,705)</b>	<b>-4.5%</b>
<b>Supplies</b>	-	-	200	13	<b>200</b>	-	-	-	-	-	0.0%
<b>Services &amp; Charges</b>											
Professional Services	-	3,000	5,000	3,000	<b>5,000</b>	5,000	5,000	5,000	5,000	-	0.0%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	350	-	<b>350</b>	350	350	350	350	-	0.0%
Repairs & Maintenance	-	-	100	-	<b>100</b>	100	100	100	100	-	0.0%
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	840	964	1,500	718	<b>1,500</b>	1,501	1,501	1,501	1,501	-	0.0%
<b>Total Services &amp; Charges</b>	<b>840</b>	<b>3,964</b>	<b>6,950</b>	<b>3,718</b>	<b>6,950</b>	<b>6,951</b>	<b>6,951</b>	<b>6,951</b>	<b>6,951</b>	<b>-</b>	<b>0.0%</b>
<b>Capital</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	<b>5,430,699</b>	<b>5,211,352</b>	<b>5,464,843</b>	<b>2,710,708</b>	<b>5,217,138</b>	<b>5,056,259</b>	<b>4,752,883</b>	<b>4,467,710</b>	<b>4,199,648</b>	<b>(247,705)</b>	<b>-4.5%</b>
<b>Net Surplus / (Deficit)</b>	<b>(298,796)</b>	<b>(167,000)</b>	<b>(590,992)</b>	<b>(271,932)</b>	-	-	-	-	-		
Beginning Cash Balance	938,100	639,496	472,919	472,919	3,080	3,080	3,080	3,080	3,080		
Cash Adjustments	(298,604)	(166,577)	121,153	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>639,496</b>	<b>472,919</b>	<b>3,080</b>	<b>200,987</b>	<b>3,080</b>	<b>3,080</b>	<b>3,080</b>	<b>3,080</b>	<b>3,080</b>		
Cash Reserves Target	543,070	521,135	546,484	271,071	521,714	505,626	475,288	446,771	419,965		10.00%
<b>Explain Significant Revenue and Expenditure Changes Below:</b>											
No scheduled retirement DROP payments in 2017											
Note: The Cash Reserves Target for this fund is equal to 10% of annual expenditures.											

## Fire Pension - 701

### Fund Summary - Description, Accomplishments, Goals, KPI's

#### **Fund Description & Purpose**

Paying retired firefighters pensions and securing funding through pension relief.

#### **2016 Accomplishments & Outcomes**

- Processed six DROP retirements, one disability and two regular retirements
- Serviced and counseled six firefighters for the Deferred Retirement Option Plan
- Provided service for the passing of six widows and four retired firefighters
- Eliminated the Data Ease DOS based system of tracking retiree's, widows and dependants
- Improved communication with payroll, HR, retiree's and their families
- Implemented a retiree/spousal email and text system with 50 users YTD

#### **2017 Significant Changes/Challenges/Opportunities (with a focus on solutions)**

- Maintain all statutory obligations with INPRS. Indiana Public Retirement System
  
- Continue to update and improve communication with our aging retiree's and their families

Police Pension - 702

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	6,111,865	6,378,359	5,991,750	2,997,375	6,130,000	6,198,101	6,555,500	6,455,575	6,505,650	138,250	2.3%
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	6,925	4,397	8,500	2,773	6,500	6,500	6,500	6,500	6,500	(2,000)	-23.5%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>6,118,790</b>	<b>6,382,756</b>	<b>6,000,250</b>	<b>3,000,148</b>	<b>6,136,500</b>	<b>6,204,601</b>	<b>6,562,000</b>	<b>6,462,075</b>	<b>6,512,150</b>	<b>136,250</b>	<b>2.3%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Pension Administration					20,597	21,009	21,429	21,858	22,295		
2 Retiree Pension Payments					6,403,292	6,390,921	6,540,571	6,440,217	6,489,855		
					<b>6,423,889</b>	<b>6,411,930</b>	<b>6,562,000</b>	<b>6,462,075</b>	<b>6,512,150</b>		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	6,445,780	6,092,378	6,353,548	3,135,184	<b>6,412,012</b>	6,400,000	6,550,000	6,450,000	6,500,000	58,464	0.9%
Fringe Benefits	269,831	239,738	435,650	115,391	<b>3,677</b>	3,730	3,800	3,875	3,950	(431,973)	-99.2%
<b>Total Personnel</b>	<b>6,715,611</b>	<b>6,332,116</b>	<b>6,789,198</b>	<b>3,250,575</b>	<b>6,415,689</b>	<b>6,403,730</b>	<b>6,553,800</b>	<b>6,453,875</b>	<b>6,503,950</b>	<b>(373,509)</b>	<b>-5.5%</b>
<b>Supplies</b>	173	-	800	-	<b>800</b>	800	800	800	800	-	0.0%
<b>Services &amp; Charges</b>											
Professional Services	-	3,000	5,500	3,000	<b>5,500</b>	5,500	5,500	5,500	5,500	-	0.0%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	500	-	<b>500</b>	500	500	500	500	-	0.0%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	892	992	1,400	599	<b>1,400</b>	1,400	1,400	1,400	1,400	-	0.0%
<b>Total Services &amp; Charges</b>	<b>892</b>	<b>3,992</b>	<b>7,400</b>	<b>3,599</b>	<b>7,400</b>	<b>7,400</b>	<b>7,400</b>	<b>7,400</b>	<b>7,400</b>	<b>-</b>	<b>0.0%</b>
<b>Capital</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	<b>6,716,676</b>	<b>6,336,108</b>	<b>6,797,398</b>	<b>3,254,174</b>	<b>6,423,889</b>	<b>6,411,930</b>	<b>6,562,000</b>	<b>6,462,075</b>	<b>6,512,150</b>	<b>(373,509)</b>	<b>-5.5%</b>
<b>Net Surplus / (Deficit)</b>	<b>(597,886)</b>	<b>46,648</b>	<b>(797,148)</b>	<b>(254,026)</b>	<b>(287,389)</b>	<b>(207,329)</b>	-	-	-		
Beginning Cash Balance	1,708,656	1,111,412	1,158,926	1,158,926	361,778	74,389	(132,940)	(132,940)	(132,940)		
Cash Adjustments	(597,245)	47,514	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>1,111,412</b>	<b>1,158,926</b>	<b>361,778</b>	<b>904,900</b>	<b>74,389</b>	<b>(132,940)</b>	<b>(132,940)</b>	<b>(132,940)</b>	<b>(132,940)</b>		
Cash Reserves Target	671,668	633,611	679,740	325,417	642,389	641,193	656,200	646,208	651,215		10.00%

**Explain Significant Revenue and Expenditure Changes Below:**

Beginning in 2017, the employer portion of the health insurance for retirees has been transferred to be paid from the general fund (101-0801) due to continued budget constraints.  
 Note: The Cash Reserves Target for this fund is equal to 10% of annual expenditures.

## Police Pension - 702

Fund Summary - Description, Accomplishments, Goals, KPI's

**Fund Description & Purpose**

Account for post employment retirement benefits paid to retired 1925 pension plan police officers and dependents. Funding is provided by state pension relief distribution.

**2016 Accomplishments & Outcomes**

- Prepared pension relief with INPRS and will receive approximately \$ 6,000,000 for year 2015.
- Conducted 12 monthly pension board meetings.
- Processed retirements, death benefits, new applicants and DROP payments.
- No audit exceptions for the Pension Fund by the State Board of Accounts for the year 2015.

**2017 Department Goals & Objectives & Linkage to City Goals**

**Basics are Easy (BE)**

- To maintain pension benefits to retirees, widows and dependents.
- To serve the members of the Pension Fund in a courteous, timely and professional manner.
- To counsel and provide information regarding benefits to members of the Pension Fund. (Active & Retired)

**Good Government (GG)**

- To apply for pension relief from INPRS.
- To provide complete and concise records of the Pension Fund.

**Key Performance Indicators (KPI's)**

Measure	City Goal	Type	2018	2015	2016	2017
			Long Term Goal	Actual	Estimated	Target
- Pension Board Meetings	BE	Output	12	12	12	12
- Process Retirement Applications	BE	Output	8	11	10	10
- Process Pension Relief Application	GG	Outcome	15	20	18	15
- Provide Pension Counseling and Advice	GG	Efficiency	15	15	15	15

Types: output, efficiency, effectiveness, quality, outcome, technology

**2017 Significant Changes/Challenges/Opportunities (with a focus on solutions)**

- Pension budget decreased \$ 373,199 in 2017.
  
- No DROP payments in 2017.
  
- Sixteen officers are currently enrolled in the DROP program with nine scheduled to retire.
  
- Number of members is currently at 210. The members will continue to decrease due to deaths and having fewer remaining eligible officers still active.

K-9 Unit - 705

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	2,000	1,500	2,000	-	2,000	2,000	2,000	2,000	2,000	-	0.0%
Other Income	6	20	20	19	20	20	20	20	20	-	0.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>2,006</b>	<b>1,520</b>	<b>2,020</b>	<b>19</b>	<b>2,020</b>	<b>2,020</b>	<b>2,020</b>	<b>2,020</b>	<b>2,020</b>	<b>-</b>	<b>0.0%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 K-9 Unit					2,020	2,020	2,020	2,020	2,020		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>											
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	970	2,020	-	2,020	2,020	2,020	2,020	2,020	-	0.0%
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>970</b>	<b>2,020</b>	<b>-</b>	<b>2,020</b>	<b>2,020</b>	<b>2,020</b>	<b>2,020</b>	<b>2,020</b>	<b>-</b>	<b>0.0%</b>
<b>Capital</b>											
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures by Type</b>	<b>-</b>	<b>970</b>	<b>2,020</b>	<b>-</b>	<b>2,020</b>	<b>2,020</b>	<b>2,020</b>	<b>2,020</b>	<b>2,020</b>	<b>-</b>	<b>0.0%</b>
<b>Net Surplus / (Deficit)</b>	<b>2,006</b>	<b>550</b>	<b>-</b>	<b>19</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Beginning Cash Balance	1,313	3,321	3,874	3,874	3,874	3,874	3,874	3,874	3,874		
Cash Adjustments	2,008	553	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>3,321</b>	<b>3,874</b>	<b>3,874</b>	<b>3,893</b>	<b>3,874</b>	<b>3,874</b>	<b>3,874</b>	<b>3,874</b>	<b>3,874</b>		
Cash Reserves Target	-	243	505	-	505	505	505	505	505		25.00%

**Explain Significant Revenue and Expenditure Changes Below:**

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

**Fund Description & Purpose**

This fund is used to account for donations for the development of the K-9 Unit.

### 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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	12,895,536	14,235,582	17,151,500	8,281,402	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	891,630	635,325	40,000	40,800	41,616	42,448	43,297	(851,630)	-95.5%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>13,318,977</b>	<b>14,379,513</b>	<b>18,043,130</b>	<b>8,916,727</b>	<b>17,795,850</b>	<b>19,217,118</b>	<b>20,752,039</b>	<b>22,409,706</b>	<b>24,199,935</b>	<b>(247,280)</b>	<b>-1.4%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Health Insurance and Drug Claims					14,484,945	15,718,598	17,117,068	18,560,437	20,120,756		
2 Insurance Programs (other than Health)					1,331,300	1,437,804	1,552,828	1,677,055	1,811,219		
3 Health and Wellness Clinic					1,056,000	1,077,120	1,034,035	1,054,716	1,075,810		
4 Insurance Administration Costs					691,980	747,338	807,125	871,696	941,431		
5 Wellness Program Costs					231,625	236,258	240,983	245,802	250,718		
6 Admin Fee Allocation					-	-	-	-	-		
					<b>17,795,850</b>	<b>19,217,118</b>	<b>20,752,040</b>	<b>22,409,706</b>	<b>24,199,935</b>		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	4,000	-	-	-	-	-	-	(4,000)	-100.0%
Fringe Benefits	-	10	316	-	-	-	-	-	-	(316)	-100.0%
<b>Total Personnel</b>	-	10	4,316	-	-	-	-	-	-	(4,316)	-100.0%
<b>Supplies</b>	38,633	14,540	17,875	16,858	<b>77,875</b>	-	-	-	-	60,000	335.7%
<b>Services &amp; Charges</b>											
Professional Services	272,638	295,411	1,465,599	799,064	<b>1,204,000</b>	1,300,320	1,404,346	1,516,693	1,638,029	(261,599)	-17.8%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	398	1,118	2,000	-	<b>2,000</b>	2,000	2,000	2,000	2,000	-	0.0%
Travel	229	2,382	5,300	-	<b>2,600</b>	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	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	14,250,721	13,322,210	15,883,800	7,601,358	<b>16,509,375</b>	17,912,198	19,343,094	20,888,412	22,557,306	625,575	3.9%
<b>Total Services &amp; Charges</b>	<b>14,884,801</b>	<b>14,052,884</b>	<b>17,356,699</b>	<b>8,400,422</b>	<b>17,717,975</b>	<b>19,217,118</b>	<b>20,752,039</b>	<b>22,409,706</b>	<b>24,199,935</b>	<b>361,276</b>	<b>2.1%</b>
<b>Capital</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	<b>14,923,434</b>	<b>14,067,434</b>	<b>17,378,890</b>	<b>8,417,280</b>	<b>17,795,850</b>	<b>19,217,118</b>	<b>20,752,039</b>	<b>22,409,706</b>	<b>24,199,935</b>	<b>416,960</b>	<b>2.4%</b>
<b>Net Surplus / (Deficit)</b>	<b>(1,604,457)</b>	<b>312,079</b>	<b>664,240</b>	<b>499,447</b>	-	-	-	-	-		
Beginning Cash Balance	5,661,447	4,059,314	4,374,721	4,374,721	5,038,961	5,038,961	5,038,961	5,038,961	5,038,961		
Cash Adjustments	(1,602,133)	315,407	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>4,059,314</b>	<b>4,374,721</b>	<b>5,038,961</b>	<b>4,874,168</b>	<b>5,038,961</b>	<b>5,038,961</b>	<b>5,038,961</b>	<b>5,038,961</b>	<b>5,038,961</b>		
Cash Reserves Target	3,730,859	3,516,859	4,344,723	2,104,320	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.

**Fund Description & Purpose**

This fund is used to account for all health related costs and premium receipts for the employees and dependents of the City.

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		
<b>REVENUES</b>											
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	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>103,047</b>	<b>103,078</b>	<b>107,282</b>	<b>40,748</b>	<b>83,000</b>	<b>84,620</b>	<b>86,272</b>	<b>87,958</b>	<b>89,677</b>	<b>(24,282)</b>	<b>-22.6%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 Unemployment Compensation Administration					3,705	3,779	3,855	3,932	4,010		
2 Unemployment Claims					45,000	45,000	45,000	45,000	45,000		
3 Outplacement Services					20,000	20,000	20,000	20,000	20,000		
					<b>68,705</b>	<b>68,779</b>	<b>68,855</b>	<b>68,932</b>	<b>69,010</b>		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>											
	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
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%
<b>Debt Service:</b>											
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%
<b>Total Services &amp; Charges</b>	<b>121,906</b>	<b>74,966</b>	<b>113,882</b>	<b>32,248</b>	<b>68,705</b>	<b>68,779</b>	<b>68,855</b>	<b>68,932</b>	<b>69,010</b>	<b>(45,177)</b>	<b>-39.7%</b>
<b>Capital</b>											
	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	<b>121,906</b>	<b>74,966</b>	<b>113,882</b>	<b>32,248</b>	<b>68,705</b>	<b>68,779</b>	<b>68,855</b>	<b>68,932</b>	<b>69,010</b>	<b>(45,177)</b>	<b>-39.7%</b>
<b>Net Surplus / (Deficit)</b>	<b>(18,859)</b>	<b>28,112</b>	<b>(6,600)</b>	<b>8,500</b>	<b>14,295</b>	<b>15,841</b>	<b>17,418</b>	<b>19,026</b>	<b>20,667</b>		
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	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>241,310</b>	<b>269,633</b>	<b>263,033</b>	<b>278,133</b>	<b>277,328</b>	<b>293,169</b>	<b>310,587</b>	<b>329,613</b>	<b>350,279</b>		
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.

**Fund Description & Purpose**

This fund is used to account for the unemployment claims incurred by the City. As a municipality, the City is required to pay only the actual claims filed against the City.

City Cemetery - 730

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	101	164	150	140	200	-	-	-	-	50	33.3%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>101</b>	<b>164</b>	<b>150</b>	<b>140</b>	<b>200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50</b>	<b>33.3%</b>
<b>EXPENDITURES BY PROGRAM</b>											
1 City Cemetery Operations					<b>6,000</b>	2,929	-	-	-		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>											
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	8,658	-	20,000	-	<b>6,000</b>	2,929	-	-	-	(14,000)	-70.0%
<b>Total Services &amp; Charges</b>	<b>8,658</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>6,000</b>	<b>2,929</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(14,000)</b>	<b>-70.0%</b>
<b>Capital</b>											
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures by Type</b>	<b>8,658</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>6,000</b>	<b>2,929</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(14,000)</b>	<b>-70.0%</b>
<b>Net Surplus / (Deficit)</b>	<b>(8,557)</b>	<b>164</b>	<b>(19,850)</b>	<b>140</b>	<b>(5,800)</b>	<b>(2,929)</b>	<b>-</b>	<b>-</b>	<b>-</b>		
Beginning Cash Balance	36,934	28,394	28,579	28,579	19,850	14,050	11,121	11,121	11,121		
Cash Adjustments	(8,540)	185	11,121	(37)	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>28,394</b>	<b>28,579</b>	<b>19,850</b>	<b>28,682</b>	<b>14,050</b>	<b>11,121</b>	<b>11,121</b>	<b>11,121</b>	<b>11,121</b>		
Cash Reserves Target	2,165	-	5,000	-	1,500	732	-	-	-		25.00%

**Explain Significant Revenue and Expenditure Changes Below:**

Revenue for this fund was originally derived from the sale of burial plots. Very few plots remain and the revenues have decreased as a result. This fund is no longer self sustaining. Funds are budgeted as a contingency for unexpected repairs.

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

**Fund Description & Purpose**

This fund is used to provide capital spending for the City Cemetery.



## 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		
<b>REVENUES</b>											
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	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	-	-	-	-	<b>5,500,000</b>	<b>6,600,000</b>	<b>6,700,000</b>	<b>6,800,000</b>	<b>6,900,000</b>	<b>5,500,000</b>	-
<b>EXPENDITURES BY PROGRAM</b>											
1 Capital Lease Payments	-	-	-	-	5,500,000	6,600,000	6,700,000	6,800,000	6,900,000	-	-
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>	-	-	-	-	<b>230,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>230,000</b>	-
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Capital</b>	-	-	-	-	<b>5,270,000</b>	<b>5,600,000</b>	<b>5,700,000</b>	<b>5,800,000</b>	<b>5,900,000</b>	<b>5,270,000</b>	-
<b>Total Expenditures by Type</b>	-	-	-	-	<b>5,500,000</b>	<b>6,600,000</b>	<b>6,700,000</b>	<b>6,800,000</b>	<b>6,900,000</b>	<b>5,500,000</b>	-
<b>Net Surplus / (Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-
Beginning Cash Balance	-	-	-	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	-	-
Cash Adjustments	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance</b>	-	-	-	-	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	-	-
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.

**Fund Description & Purpose**

This fund is used to account for expenditures related to equipment and vehicle leases.

## Parks Bond Capital - 751

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	7,500	-	-	-	-	7,500	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	-	-	-	-	<b>7,500</b>	-	-	-	-	<b>7,500</b>	-
<b>EXPENDITURES BY PROGRAM</b>											
1 Charles Black Center Improvements	-	-	-	-	<b>3,500,000</b>	-	-	-	-	-	-
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Capital</b>	-	-	-	-	<b>3,500,000</b>	-	-	-	-	<b>3,500,000</b>	-
<b>Total Expenditures by Type</b>	-	-	-	-	<b>3,500,000</b>	-	-	-	-	<b>3,500,000</b>	-
<b>Net Surplus / (Deficit)</b>	-	-	-	-	<b>(3,492,500)</b>	-	-	-	-		
Beginning Cash Balance	-	-	-	-	-	-	-	-	-	-	-
Cash Adjustments	-	-	-	-	3,492,500	-	-	-	-	-	-
<b>Ending Cash Balance</b>	-	-	-	-	-	-	-	-	-	-	-
Cash Reserves Target	-	-	-	-	-	-	-	-	-	-	0.00%
<b>Explain Significant Revenue and Expenditure Changes Below:</b>											
<p>The purpose of the Parks Bond Capital Fund is to account for the expenditures of the bond proceeds on parks improvements and equipment. The original bond was \$5,605,000 and was issued during 2015. Charles Black Center - additional Gymnasium added. The Parks Bond Capital Fund 751 is used to account for the bond proceeds and expenditures of the 2015 Parks/EDIT bond that is accounted for by US Bank in trustee accounts. The City submits pay requests for costs incurred under the bond to US Bank. A new fund is being established in 2017 to integrate these trustee accounts into the City's regular accounting system.</p>											
<b>Fund Description &amp; Purpose</b>											
<p>This fund is used to account for the expenditures of the bond proceeds on parks improvements and equipment.</p>											

South Bend Redevelopment Authority - 752

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	2,000	2,000	2,000	2,000	2,000	2,000	-
Transfers In	-	-	-	-	3,866,169	3,858,000	2,698,000	2,698,000	2,698,000	3,866,169	-
<b>Total Revenue</b>	-	-	-	-	<b>3,868,169</b>	<b>3,860,000</b>	<b>2,700,000</b>	<b>2,700,000</b>	<b>2,700,000</b>	<b>3,868,169</b>	-
<b>EXPENDITURES BY PROGRAM</b>											
1 Debt Service Payments	-	-	-	-	3,868,169	3,860,000	2,700,000	2,700,000	2,700,000	-	-
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	2,605,000	2,610,000	1,500,000	1,550,000	1,600,000	2,605,000	-
Interest & Fees	-	-	-	-	1,263,169	1,250,000	1,200,000	1,150,000	1,100,000	1,263,169	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	-	-	<b>3,868,169</b>	<b>3,860,000</b>	<b>2,700,000</b>	<b>2,700,000</b>	<b>2,700,000</b>	<b>3,868,169</b>	-
<b>Capital</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	-	-	-	-	<b>3,868,169</b>	<b>3,860,000</b>	<b>2,700,000</b>	<b>2,700,000</b>	<b>2,700,000</b>	<b>3,868,169</b>	-
<b>Net Surplus / (Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-
Beginning Cash Balance	-	-	-	-	-	1,200,000	1,200,000	1,200,000	1,200,000	-	-
Cash Adjustments	-	-	-	-	1,200,000	-	-	-	-	-	-
<b>Ending Cash Balance</b>	-	-	-	-	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,200,000</b>	-	-
Cash Reserves Target	-	-	-	-	-	-	-	-	-	-	0.00%
<b>Explain Significant Revenue and Expenditure Changes Below:</b>											
<p>The South Bend Redevelopment Authority Funds records debt service payments received by the City that are passed through to the paying agent bank and the bondholders per bond agreements. The South Bend Building Corporation is a separate legal entity that is recorded in the Comprehensive Annual Financial Report (CAFR). This is a new fund for 2017 that integrates this activity into the City's formal accounting system.</p>											
<b>Fund Description &amp; Purpose</b>											
<p>This fund records debt service payments received by the City that are passed through to the paying agent bank and the bondholders per bond agreements.</p>											

### Smart Streets Bond Capital - 753

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	17,000	-	-	-	-	17,000	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	-	-	-	-	<b>17,000</b>	-	-	-	-	<b>17,000</b>	-
<b>EXPENDITURES BY PROGRAM</b>											
1 Redevelopment Project Management & Implementation					<b>15,000,000</b>	-	-	-	-		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Capital</b>	-	-	-	-	10,000,000	-	-	-	-	10,000,000	-
<b>Total Expenditures by Type</b>	-	-	-	-	<b>10,000,000</b>	-	-	-	-	<b>10,000,000</b>	-
<b>Net Surplus / (Deficit)</b>	-	-	-	-	<b>(9,983,000)</b>	-	-	-	-		
Beginning Cash Balance	-	-	-	-	-	-	-	-	-		
Cash Adjustments	-	-	-	-	9,983,000	-	-	-	-		
<b>Ending Cash Balance</b>	-	-	-	-	-	-	-	-	-		
Cash Reserves Target											0.00%
<b>Explain Significant Revenue and Expenditure Changes Below:</b>											
The purpose of the Smart Streets Bond Capital Fund 753 is to account for the remaining expenditures from the bond issued in 2015 in the amount of \$25,000,000.											
<b>Fund Description &amp; Purpose</b>											
This fund is used to account for the remaining expenditures from the bond issued in 2015 in the amount of \$25,000,000.											

## Industrial Revolving Fund - 754

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	210,000	210,000	210,000	210,000	210,000	210,000	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	-	-	-	-	<b>210,000</b>	<b>210,000</b>	<b>210,000</b>	<b>210,000</b>	<b>210,000</b>	<b>210,000</b>	-
<b>EXPENDITURES BY PROGRAM</b>											
1 Industrial Revolving Fund Administration					<b>157,000</b>	157,000	157,000	157,000	157,000		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	<b>45,000</b>	45,000	45,000	45,000	45,000	45,000	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	<b>15,000</b>	15,000	15,000	15,000	15,000	15,000	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	<b>97,000</b>	97,000	97,000	97,000	97,000	97,000	-
<b>Total Services &amp; Charges</b>	-	-	-	-	<b>157,000</b>	157,000	157,000	157,000	157,000	157,000	-
<b>Capital</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	-	-	-	-	<b>157,000</b>	<b>157,000</b>	<b>157,000</b>	<b>157,000</b>	<b>157,000</b>	<b>157,000</b>	-
<b>Net Surplus / (Deficit)</b>	-	-	-	-	<b>53,000</b>	<b>53,000</b>	<b>53,000</b>	<b>53,000</b>	<b>53,000</b>		
Beginning Cash Balance	-	-	-	-	-	2,199,052	2,252,052	2,305,052	2,358,052		
Cash Adjustments	-	-	-	-	2,146,052	-	-	-	-		
<b>Ending Cash Balance</b>	-	-	-	-	<b>2,199,052</b>	<b>2,252,052</b>	<b>2,305,052</b>	<b>2,358,052</b>	<b>2,411,052</b>		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		0.00%

**Explain Significant Revenue and Expenditure Changes Below:**

The Industrial Revolving Fund is a loan fund for small businesses that is governed by a separate Board of Directors which contracts with the City's Community Investment Department for administration services. The fund is reported in the City's Comprehensive Annual Financial Report (CAFR) and is being integrated into the City's budget during 2017. A City cash reserve target has not been established for the fund but it operates under federal guidelines with respect to the amount of loans and cash balances that must be maintained.

**Fund Description & Purpose**

This fund is a loan fund for small businesses that is governed by a separate Board of Directors which contracts with the City's Community Investment Department for administration services.

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		
<b>REVENUES</b>											
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	-
<b>Total Revenue</b>	-	-	-	-	<b>2,643,214</b>	<b>2,632,025</b>	<b>2,627,894</b>	<b>2,625,085</b>	<b>2,220,580</b>	<b>2,643,214</b>	-
<b>EXPENDITURES BY PROGRAM</b>											
1 Debt Service	-	-	-	-	2,643,214	2,632,025	2,627,894	2,625,085	2,220,580	-	-
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
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	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	-	-	<b>2,643,214</b>	<b>2,632,025</b>	<b>2,627,894</b>	<b>2,625,085</b>	<b>2,220,580</b>	<b>2,643,214</b>	-
<b>Capital</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	-	-	-	-	<b>2,643,214</b>	<b>2,632,025</b>	<b>2,627,894</b>	<b>2,625,085</b>	<b>2,220,580</b>	<b>2,643,214</b>	-
<b>Net Surplus / (Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-
Beginning Cash Balance	-	-	-	-	750,000	750,000	750,000	750,000	750,000	-	-
Cash Adjustments	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance</b>	-	-	-	-	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>	-	-
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).

**Fund Description & Purpose**

This fund receives debt service payments from the City and passes them through to trustee banks and bondholders.

Smart Streets Debt Service - 756

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	1,000	1,000	1,000	1,000	1,000	1,000	-
Transfers In	-	-	-	-	854,784	1,707,794	1,709,369	1,710,043	1,709,819	854,784	-
<b>Total Revenue</b>	-	-	-	-	<b>855,784</b>	<b>1,708,794</b>	<b>1,710,369</b>	<b>1,711,043</b>	<b>1,710,819</b>	<b>855,784</b>	-
<b>EXPENDITURES BY PROGRAM</b>											
1 Debt Service	-	-	-	-	855,784	1,708,794	1,710,369	1,711,043	1,710,819	-	-
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	460,000	940,000	970,000	1,000,000	1,030,000	460,000	-
Interest & Fees	-	-	-	-	395,784	768,794	740,369	711,043	680,819	395,784	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	-	-	<b>855,784</b>	<b>1,708,794</b>	<b>1,710,369</b>	<b>1,711,043</b>	<b>1,710,819</b>	<b>855,784</b>	-
<b>Capital</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	-	-	-	-	<b>855,784</b>	<b>1,708,794</b>	<b>1,710,369</b>	<b>1,711,043</b>	<b>1,710,819</b>	<b>855,784</b>	-
<b>Net Surplus / (Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-
Beginning Cash Balance	-	-	-	-	-	2,100,000	2,100,000	2,100,000	2,100,000	-	-
Cash Adjustments	-	-	-	-	2,100,000	-	-	-	-	-	-
<b>Ending Cash Balance</b>	-	-	-	-	<b>2,100,000</b>	<b>2,100,000</b>	<b>2,100,000</b>	<b>2,100,000</b>	<b>2,100,000</b>	-	-
Cash Reserves Target	-	-	-	-	-	-	-	-	-	-	0.00%

**Explain Significant Revenue and Expenditure Changes Below:**

The Smart Streets Debt Service Fund records debt service payments made on the 2015 Smart Streets bond that had a par amount of \$25,000,000. The final payment is due February 1, 2037. City lease rental payments are received from the River West TIF Fund 324. The smart streets projected converted a number of downtown streets from one-way to two-way traffic and added amenities such as larger sidewalks, bicycle lanes, street trees to increase the attractiveness and economic vitality of the downtown area.

**Fund Description & Purpose**

This fund records debt service payments made on the 2015 Smart Streets bond that had a par amount of \$25,000,000.

Parks Bond Debt Service - 757

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	1,000	1,000	1,000	1,000	1,000	1,000	-
Transfers In	-	-	-	-	390,482	378,107	381,732	380,132	373,382	390,482	-
<b>Total Revenue</b>	-	-	-	-	<b>391,482</b>	<b>379,107</b>	<b>382,732</b>	<b>381,132</b>	<b>374,382</b>	<b>391,482</b>	-
<b>EXPENDITURES BY PROGRAM</b>											
1 Debt Service	-	-	-	-	<b>391,482</b>	379,107	382,732	381,132	374,382	-	-
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	<b>215,000</b>	210,000	220,000	225,000	225,000	215,000	-
Interest & Fees	-	-	-	-	<b>176,482</b>	169,107	162,732	156,132	149,382	176,482	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	-	-	<b>391,482</b>	379,107	382,732	381,132	374,382	391,482	-
<b>Capital</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	-	-	-	-	<b>391,482</b>	<b>379,107</b>	<b>382,732</b>	<b>381,132</b>	<b>374,382</b>	<b>391,482</b>	-
<b>Net Surplus / (Deficit)</b>	-	-	-	-	-	-	-	-	-	-	-
Beginning Cash Balance	-	-	-	-	-	596,000	596,000	596,000	596,000	-	-
Cash Adjustments	-	-	-	-	596,000	-	-	-	-	-	-
<b>Ending Cash Balance</b>	-	-	-	-	<b>596,000</b>	<b>596,000</b>	<b>596,000</b>	<b>596,000</b>	<b>596,000</b>	-	-
Cash Reserves Target	-	-	-	-	-	-	-	-	-	-	-

**Explain Significant Revenue and Expenditure Changes Below:**

A new Parks Bond Debt Service Fund 757 is being established for 2017 to account for the receipt of monthly lease rental payments from the City's EDIT Fund 408 and the payment of debt service principal and interest semi-annually to the bond holders. The accounting records are maintained in US Bank trustee accounts and, beginning in 2017, will be integrated into the City's regular accounting system. The par amount of the 2015 Parks/EDIT bond was \$5,605,000 and the final payment is due August 1, 2035.

**Fund Description & Purpose**

This fund is used to account for the debt service payments related to the Parks Bond.



## Erskine Village Debt Service - 758

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		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	3,960,668	-	-	-	-	3,960,668	-
<b>Total Revenue</b>	-	-	-	-	<b>3,960,668</b>	-	-	-	-	<b>3,960,668</b>	-
<b>EXPENDITURES BY PROGRAM</b>											
1 Debt Service					4,521,668	-	-	-	-		
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	3,800,000	-	-	-	-	3,800,000	-
Interest & Fees	-	-	-	-	160,668	-	-	-	-	160,668	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	561,000	-	-	-	-	561,000	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	-	-	<b>4,521,668</b>	-	-	-	-	<b>4,521,668</b>	-
<b>Capital</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	-	-	-	-	<b>4,521,668</b>	-	-	-	-	<b>4,521,668</b>	-
<b>Net Surplus / (Deficit)</b>	-	-	-	-	<b>(561,000)</b>	-	-	-	-		
Beginning Cash Balance	-	-	-	-	561,000	-	-	-	-		
Cash Adjustments	-	-	-	-	-	-	-	-	-		
<b>Ending Cash Balance</b>	-	-	-	-	-	-	-	-	-		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		0.00%
<b>Explain Significant Revenue and Expenditure Changes Below:</b>											
Payoff of 2005 Erskine Village Developer Bond in 2017. Sufficient tax increment financing revenue is available to pay the bonds early. Plan to close out the fund in 2017.											
<b>Fund Description &amp; Purpose</b>											
This fund is used to account for the debt service payments related to the Erskine Village Development.											

# Glossary

**Activity Budget(s)**: Cost centers or specific and commonly recognized service functions within a fund or department to which specific expenses are to be allocated.

**Ad Valorem**: Imposed at a rate percent of the value as stated in determining property taxes.

**Appropriation**: An expenditure authorization made by the Common Council, which permits charges against specified funding sources. Appropriations are usually made for fixed amounts and are typically approved for the entire fiscal year unless otherwise amended by the City Council.

**Approved/ Adopted Budget**: The City's budget & expenditure authority as adopted by the Common Council in a vote conducted after a City Charter-required public hearing to collect public input on the Proposed Budget.

**Assessed Valuation**: The estimated value placed upon real and personal property by the County Assessor.

**Assets**: Property owned by the City, which has monetary value.

**Audit**: A systematic examination of resource utilization concluding in a written report. It is a test of management's internal controls and is intended to:

- Ascertain whether financial statements fairly present financial positions and results of operations;
- Test whether transactions have been legally performed;
- Identify areas for possible improvements in accounting practices and procedures;
- Ascertain whether transactions have been recorded accurately and consistently;
- Ascertain the stewardship of officials responsible for governmental resources.
- Certain audited funds related to trustee accounts, bonding and capital leases are not budgeted or included in this document.

**Balanced Budget**: The budgeted revenues (plus available cash reserves) are equal or more than the budgeted expenditures.

**Base Budget**: The budget predicated on maintaining the existing level of service.

**Bond (Debt Instrument)**: A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital improvements.

**Budget Amendment**: Adjustments made to the budget or approved expenditure authority during the fiscal year by the Common Council to properly account for unanticipated

changes, which occur either in revenues or expenditures or for programs or policy objectives initially approved for the fiscal year.

**Budget (Operating)**: A plan of financial operations embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceiling under which the City and its departments operate.

**Budget Basis**: The basis by which a City determines its budget. The budget basis may be cash, accrual, modified accrual or some other basis. The City of South Bend uses the cash basis for budgeting.

**Budget Calendar**: The schedule of key dates or milestones that the City follows in the preparation and adoption of the budget.

**Budgetary Control**: The level at which expenditures cannot legally exceed the appropriated amounts.

**Budgeted Funds**: Funds that are planned for certain uses. The budget document that is submitted for Common Council approval is composed of budgeted funds.

**Budget Message**: Initially, a general discussion of the proposed budget document presented in writing as a supplement to the budget document. The budget message explains principle budget issues against the background of financial experience in recent years and presents recommendations.

**Capital Expenditures**: The expenditures for the acquisition of capital assets; whether major assets with long-term useful life spans or shorter-term operational capital needs such as office equipment, small tools & machinery. The expenditures are financed by either capital debt or cash-pay-as-you-go. Generally, equipment with a cost of \$10,000 or more and a useful life of at least one year is considered a capital expenditure.

**Cash Management**: The management of cash necessary to pay for government services while investing temporarily idle cash in order to earn interest. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds safely in order to achieve the highest interest on temporary cash balances.

**CIP**: Abbreviation for Capital Improvement Program.

**COIT**: Abbreviation for County Option Income Tax. COIT is based on wages paid in the County.

**Contingency**: An estimated amount of funds needed for deficiency or emergency purposes. An annual appropriation to cover short falls in revenue and/or underestimation of expenditures.

**Contractual Services**: Items of expenditure from services that the City receives from an outside company. HVAC, maintenance, custodial services, Building, Mechanical, and Plumbing Inspectors are examples of contractual services.

**CPI**: Abbreviation for Consumer Price Index.

**Debt Service**: The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

**Department**: A major activity of the City, which indicates overall management responsibility for an operation of a group of related operations within a functional area.

**Depreciation**: That portion of the cost of a capital asset, used during the year to provide service.

**DLGF**: Abbreviation for the Indiana Department of Local Government Finance. The DLGF is a state agency that approves the budgets and property tax rates.

**EDIT**: Abbreviation for Economic Development Income Tax. EDIT is based on wages paid in the County.

**Enterprise Fund**: A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenses. Enterprise funds are established for services such as water and sewer utilities.

**Estimated Revenue**: The amount of projected revenue to be collected during the fiscal year.

**Expenditure**: The cost of Governmental Fund goods delivered and services rendered, whether paid or unpaid.

**Fund**: An independent fiscal and accounting entity with a self-balancing set of accounts for the purpose of carrying on specific activities or attaining certain objectives.

**Fund Balance**: For financial reporting, fund balance is the difference between assets and liabilities in a governmental fund. Fund balance is required to be reported in two components—reserved and unreserved. When fund balance is reserved, it either means that

the resources are in a form that cannot be appropriated and spent or that the resources are legally limited to being used for a particular purpose. For instance, grant monies from the federal government that may be used only for a road project would be reported as reserved fund balance in a street fund. Likewise, the City's cemetery trust funds in the General Fund are nonexpendable resources that can be invested but not spent—as reserved fund balance. The portion of fund balance that is not reserved is fittingly called unreserved fund balance. For budgeting, fund balance is equal to cash balance as the City utilizes the cash basis of budgeting.

**GAAP**: Abbreviation for Generally Accepted Accounting Principles.

**GASB**: The Governmental Accounting Standards Board, which provides direction in accounting and reporting requirements for units of government.

**Gateway**: The State of Indiana budget and financial reporting program that local units of government are required to use.

**General Fund**: The largest fund within the City, the General Fund accounts for most of the financial resources of the government that may be used for any lawful purpose. General Fund revenues include property taxes, licenses and permits, service charges, and other types of revenue. This fund usually includes most of the basic operating services, such as police protection, finance, public services and general administration.

**General Obligation Bonds**: When the City pledges its full faith and credit to the repayment of the bonds it issues, those bonds are General Obligation (G.O.) bonds.

**GFOA**: Abbreviation for Government Finance Officers Association.

**Investment**: Securities purchased and held for the production of income in the form of interest.

**KPI**: Abbreviation for Key Performance Indicator. Also known as Performance Measure.

**Liabilities**: Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some future date. The term does not include encumbrances.

**Long Term Debt**: Debt with a maturity of more than one year.

**Maturities**: The date on which the principal or stated values of investments or debt obligation mature and may be reclaimed.

**Net Assessed Value:** Total value of property less certain deductions like homestead deductions, tax abatements, exempt property, and TIF property.

**Net Debt:** All City Debt net of special assessment, transportation fund and revenue bond debt.

**Per Capita Basis:** Per unit of population.

**Revenue:** An addition to the assets of a fund, which does not increase a liability, does not represent the recovery of an expenditure, does not represent the cancellation of a liability without a corresponding increase in any other liability or a decrease in assets, and does not represent a contribution of fund capital in an enterprise.

**SBOA:** Abbreviation for the Indiana State Board of Accounts. The SBOA is a state agency that performance the function of private accounting firms in other states.

**Surplus Funds:** Liquid or Non-Liquid Funds not immediately needed to pay demands against vendors and other claimants as determined by management.

**Structurally Balanced Budget:** A budget that is sustainable for multiple years into the future.

**Tax Base:** The total value of taxable property in the City.

**TIF:** Abbreviation for Tax Increment Financing. A fund that captures the increase in net assessed value on properties in an area to provide property tax revenue for economic development projects.

**Transfers- In/Out:** A legally authorized funding transfer between funds in which one fund is responsible for the initial receipt and the other fund is responsible for the actual disbursement.

**Trust and Agency Fund:** Trust and Agency funds are used to account for assets held by the city in a trustee capacity or as an agent for individuals, organizations, other governments, or other funds.

**Utilities Fund:** This enterprise fund is used to account for the provision of water, sewer and solid waste services to the customer financed primarily by user charges.

**Working Capital:** Working Capital is generally defined as current assets less current liabilities; however, this is to some extent, an abstract concept. If all of the current assets were converted to cash at their book value and all the current liabilities paid, then working capital

would be the amount of cash remaining. For the City's Utilities Fund, current assets are comprised of cash and cash equivalents, receivables and inventory; and current liabilities are comprised of accounts payables, accrued liabilities and the current portion of next fiscal year's long-term debt.