



Memorandum

Monday, October 09, 2017

TO: Common Council Members, City Clerk
FROM: Jen Hockenhull
SUBJECT: 2018 Budget Changes Overview Memo

Overall 2018 Budget Changes subsequent to Department Presentations

Due to opportunities and challenges that arise throughout the budget process, we are providing to you budget summaries and detail sheets for those funds which have been modified since the original presentation by individual departments. All revisions will be online prior to the end of business tomorrow, October 10th. We are happy to discuss in detail any questions you may have prior to or at the October 16th Budget Clean Up meeting.

- Administration & Finance (Fund 101-0401): Decrease in other professional services set aside for miscellaneous projects to cover other general fund requests. (Pages 2-9)
- Legal Department (Fund 101-0501): Increase in salaries and benefits in order to cover the full potential cost of health insurance for all staff and increasing the total salary line item to allow for the opportunity to increase compensation within the salary caps set forth. Also increased training and dues line items to assist with the cost of legal training for licensed attorneys. (Pages 10-15)
- Engineering Department (Fund 101-0602): Small changes due to changes in IT allocations and IT related expenditures. (Pages 16-25)
- Motor Vehicle Highway (Fund 202): Small changes due to changes in IT allocations and IT related expenditures. (Pages 26-44)
- Public Safety LOIT (Fund 249): Added Director of Public Safety position. (Pages 45-51)
- County Option Income Tax – COIT (Fund 404): Added funding Permanent Supportive Housing (Homeless Initiative). (Pages 52-69)
- 2017 Parks Bond (Fund 471): Not previously included in any presentations. Relates to MY SB Parks and Trails projects as presented during the VPA budget presentation. (Pages 70-80)
- Sewage Capital (Fund 672): Added estimated revenue and expense for potential TIF-funded capital projects. (Pages 81-84)

As always, thank you for your continued efforts throughout the budget process.

Sincerely,

Jen Hockenhull
City Controller

Fund 101 - General Fund Department 0401 - Administration & Finance

Expenditures by Type					2018 Proposed Budget	Forecast				Budget Variance 2017-2018	% Change
	2015	2016	2017	06/30/17		2019	2020	2021	2022		
	Actual	Actual	Amended Budget	Actual							
Personnel											
Salaries & Wages	1,207,387	1,285,999	1,424,633	695,518	1,581,515	1,613,145	1,645,408	1,678,316	1,711,883	156,882	11%
Fringe Benefits	437,706	499,785	629,182	280,675	698,935	720,696	743,209	766,499	790,597	69,753	11%
Total Personnel	1,645,093	1,785,784	2,053,815	976,193	2,280,450	2,333,842	2,388,617	2,444,816	2,502,480	226,635	11%
Supplies	32,487	22,195	25,158	15,487	23,500	23,500	23,500	23,500	23,500	(1,658)	-7%
Services & Charges											
Professional Services	51,207	68,664	103,373	71,753	53,200	53,200	54,264	54,264	55,349	(50,173)	-49%
Printing & Advertising	891	878	1,500	780	900	500	200	-	-	(600)	-40%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	9,665	18,241	7,560	4,605	10,210	10,000	10,000	10,000	10,000	2,650	35%
Travel	7,848	8,790	12,600	5,525	11,100	11,100	11,100	11,100	11,100	(1,500)	-12%
Repairs & Maintenance	10,006	9,900	6,616	2,323	8,000	8,000	8,000	8,000	8,000	1,384	21%
Other Interfund Allocations	12,202	25,127	229,062	114,528	190,598	190,598	194,134	197,742	201,421	(38,464)	-17%
Debt Service											
Principal	2,440	4,303	4,493	2,434	2,801	2,295	2,430	-	-	(1,692)	-38%
Interest & Fees	1,732	2,165	586	313	348	211	76	-	-	(238)	-41%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	5,616	9,180	4,705	2,352	6,150	6,273	6,398	6,526	6,657	1,445	31%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	34,015	32,788	26,883	20,558	32,539	31,139	30,139	30,139	30,139	5,656	21%
Total Services & Charges	135,622	180,036	397,378	225,171	315,846	313,316	316,742	317,771	322,666	(81,532)	-21%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	1,813,202	1,988,015	2,476,351	1,216,850	2,619,796	2,670,658	2,728,859	2,786,087	2,848,646	143,445	6%
Revenue											
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	1,168	16,699	12,304	12,262	12,050	13,000	13,000	13,000	13,000	(254)	-2%
Total Revenue	1,168	16,699	12,304	12,262	12,050	13,000	13,000	13,000	13,000	(254)	-2%

Department Purpose:

The Department of Administration & Finance provides financial management and administrative services to City operations including finance and accounting services, human resources, risk management, and benefits administration.

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

The majority of the revenue received is procurement-card commissions. Personnel costs increased due to the continued consolidation of fiscal officers within the Administration & Finance Department. Also, a new position of an Administrative Assistant is being requested to serve Administration & Finance, Human Resources and Innovation & Technology. An increase in professional services is due to required outside work for bonding and other legally required professional services. The 2018 budget includes costs for the evolving Diversity & Inclusion Program that is being put into place at the City.

101-0401 Department of Administration & Finance

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
101-0401-415.10-01	REGULAR WAGES	1,170,053	1,249,770	1,418,587	1,418,587	972,010	692,013	1,567,375
LEVEL	TEXT	TEXT AMT						
02	FINANCE:							
	CITY CONTROLLER	119,514						
	CHIEF FINANCIAL OFFICER	97,420						
	DIRECTOR OF TREASURY	76,159						
	DIRECTOR OF BUDGET & ACCOUNTING	76,159						
	DIRECTOR OF FINANCE - WATER WORKS	66,554						
	DIRECTOR OF FINANCE - WASTEWATER	66,554						
	DIRECTOR OF FINANCE - MORRIS/PALAIS (VPA)	66,554						
	DIRECTOR OF FINANCE - PARKS (VPA)	66,554						
	DIRECTOR OF FINANCE - PUBLIC SAFETY	66,554						
	DIRECTOR OF FINANCE - DCI (DIRECTOR II DCI)	79,070						
	DIRECTOR OF FINANCE - CODE/ACC/ENGINEERING	66,554						
	SENIOR BUDGET ANALYST	63,673						
	GRANTS MANAGER	60,581						
	ACCOUNTS PAYABLE SUPERVISOR	49,045						
	PAYROLL SUPERVISOR	47,852						
	ACCOUNTING ASSISTANT	43,629						
	HUMAN RESOURCES:							
	DIRECTOR OF HUMAN RESOURCES	90,096						
	DEPUTY DIRECTOR OF HUMAN RESOURCES	75,000						
	SR. HUMAN RESOURCE GENERALIST	62,424						
	BENEFITS MANAGER	59,533						
	HUMAN RESOURCE GENERALIST/BENEFITS COORDINATOR	41,616						
	ADMINISTRATIVE ASSISTANT II	41,726						
	INCLUSION:							
	DIVERSITY COMPLIANCE/INCLUSION OFFICER	78,030						
	SHARED POSITIONS:							
	ADMINISTRATIVE ASSISTANT I	40,524						
	LESS SALARY CAP ADJUSTMENT	34,000-						
		1,567,375						
101-0401-415.10-03	SEASONAL & INTERNS	36,674	27,765	0	6,046	6,682	3,505	14,140
LEVEL	TEXT	TEXT AMT						
02	HR AND FINANCE INTERNS - 2 INIERNs X 9 WEEKS							
	X 20 HOURS X \$10.10	3,636						
	DIVERSITY & INCLUSION INTERN							
	\$10.10 X 20 HOURS X 52 WEEKS	10,504						
		14,140						
101-0401-415.10-04	EXTRA AND OVERTIME	660	464	0	0	0	0	0
101-0401-415.10-10	HIRING BONUS	0	8,000	0	0	0	0	0
101-0401-415.11-01	FICA - REGULAR	89,649	95,909	108,522	108,522	72,463	51,445	120,527
LEVEL	TEXT	TEXT AMT						

101-0401 Department of Administration & Finance

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
02	TOTAL PAYROLL \$1,561,366 X 7.65%		119,445					
	INTERNS \$14,140 X 7.65%		1,082					
			120,527					
101-0401-415.11-04	PERF - REGULAR	130,302	141,566	158,882	158,882	108,788	77,505	174,873
LEVEL	TEXT		TEXT AMT					
02	ELIGIBLE WAGES \$1,561,366 X 11.2%		174,873					
			174,873					
101-0401-415.11-07	UNEMPLOYMENT COMP	3,260	1,626	3,546	0	0	0	0
101-0401-415.11-08	HEALTH INSURANCE	199,580	247,411	359,858	351,898	209,621	146,353	394,363
LEVEL	TEXT		TEXT AMT					
02	HEALTH INSURANCE - 24.2 X \$16,200 PER YEAR		392,040					
	LTD - 24.2 X \$96 PER YEAR		2,323					
			394,363					
101-0401-415.11-09	LIFE INSURANCE	2,305	2,130	2,760	2,760	1,681	1,156	2,904
LEVEL	TEXT		TEXT AMT					
02	LIFE INSURANCE - 24.2 X \$120		2,904					
			2,904					
101-0401-415.11-12	AUTO ALLOWANCE	150	7,200	0	4,800	4,700	2,900	0
101-0401-415.11-22	PARKING ALLOWANCE	8,507	336	0	0	0	0	0
101-0401-415.11-24	CELL PHONE ALLOWANCE	2,875	3,515	660	1,320	1,155	825	1,320
LEVEL	TEXT		TEXT AMT					
02	HR EMPLOYEES (\$55 X 12 MONTHS X 2 EMPLOYEES)		1,320					
			1,320					
101-0401-415.11-25	FRINGE BENEFIT TAXES	1,078	764	1,000	1,000	679	491	1,000
LEVEL	TEXT		TEXT AMT					
02	MISC TAXES ON FRINGE BENEFITS		1,000					
			1,000					
101-0401-415.11-29	PARENTAL LEAVE	0	0	0	0	0	0	3,948
LEVEL	TEXT		TEXT AMT					
02	SALARY \$1,579,065 X 0.25%		3,948					
			3,948					
*	PERSONNEL SERVICES	1,645,093	1,785,784	2,053,815	2,053,815	1,377,779	976,193	2,280,450
101-0401-415.21-02	PRINT SHOP	8,927	1,073	1,500	1,500	925	707	1,500

101-0401 Department of Administration & Finance

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
LEVEL	TEXT		TEXT AMT					
02	ESTIMATE FOR 2018:							
	PAFR COPIES		350					
	EMPLOYEE HANDBOOKS		750					
	BUDGET BOOKS		400					
			1,500					
101-0401-415.21-03	C.S. OFFICE SUPPLIES	3,895	3,898	4,000	4,000	2,571	2,039	4,000
LEVEL	TEXT		TEXT AMT					
02	ESTIMATED COSTS 2018		4,000					
			4,000					
101-0401-415.21-04	OTHER OFFICE SUPPLIES	16,789	11,597	16,000	17,642	15,105	12,069	16,000
LEVEL	TEXT		TEXT AMT					
02	ESTIMATED COSTS 2018		16,000					
			16,000					
101-0401-415.21-05	SMALL OFFICE EQUIPMENT	2,876	3,427	2,000	1,016	0	0	2,000
LEVEL	TEXT		TEXT AMT					
02	ESTIMATED COSTS 2018		2,000					
			2,000					
101-0401-415.22-24	OTHER OPERATING SUPPLIES	0	2,200	0	0	0	0	0
101-0401-415.22-50	EMPLOYEE RECOGNITION PROG	0	0	0	1,000	943	671	0
LEVEL	TEXT		TEXT AMT					
02	EST COST FOR PRIZES AND LUNCH WINNERS (MOVE TO FUND 711 FOR 2018)							
*	SUPPLIES	32,487	22,195	23,500	25,158	19,544	15,487	23,500
101-0401-415.31-01	LEGAL SERVICES	799	300	0	0	0	0	0
101-0401-415.31-06	OTHER PROFESSIONAL SVCS	50,362	68,364	44,600	103,373	76,749	71,753	53,200
LEVEL	TEXT		TEXT AMT					
02	NYHART - GASB 45 UPDATE - EVERY TWO YEARS (\$7,200)		7,200					
	2017 CAFR PREPARATION ASSISTANCE		31,000					
	UMBAUGH MCDC BOND DISCLOSURE COMPLIANCE		15,000					
			53,200					
101-0401-415.31-39	COLLECTION AGENCY EXPENSE	46	0	0	0	0	0	0
101-0401-415.31-71	CENTRAL STORES ALLOCATION	2,378	2,316	2,555	2,555	1,704	1,278	5,365
LEVEL	TEXT		TEXT AMT					

101-0401 Department of Administration & Finance

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
02	2018 FIXED COST ALLOCATION #3 - CENTRAL STORES		5,365					
			5,365					
	101-0401-415.31-73 PRINT SHOP ALLOCATION	0	6,048	8,988	8,988	5,992	4,494	8,410
LEVEL	TEXT		TEXT AMT					
02	2018 ALLOCATION		8,410					8,410
			8,410					
	101-0401-415.31-75 311 CALL CENTER ALLOC	0	5,927	0	0	0	0	0
	101-0401-415.31-76 IT ALLOCATION	0	0	0	0	0	0	176,823
LEVEL	TEXT		TEXT AMT					
02	2018 FIXED COST ALLOCATION INFORMATION TECH FINANCE (INCLUDES PBB \$20K) HUMAN CAPITAL & INCLUSION(INCLUDES LINKEDIN \$19K)		176,823					
			176,823					
	101-0401-415.32-02 POSTAGE	7,382	7,654	7,500	7,500	5,325	4,446	8,900
LEVEL	TEXT		TEXT AMT					
02	ESTIMATE POSTAGE COSTS 2018 (2018 SHOULD BE FINAL YEAR TO MAIL OUT W-2'S)		8,900					
			8,900					
	101-0401-415.32-21 TRAVEL - MILEAGE	1,860	1,043	2,200	2,200	606	577	2,200
LEVEL	TEXT		TEXT AMT					
02	ESTIMATED TRAVEL COSTS - DLGF, SBOA, IACT FISCAL OFFICER TRAVEL HR TRAVEL TO CONFERENCES		1,000					
			400					
			800					
			2,200					
	101-0401-415.32-22 TRAVEL - AIRFARE	1,281	2,153	3,300	3,300	3,904	1,500	1,800
LEVEL	TEXT		TEXT AMT					
02	GFOA ANNUAL CONFERENCE (MAX OF 2 ATTENDEES) FISCAL OFFICE TRAVEL		1,000					
			800					
			1,800					
	101-0401-415.32-23 TRAVEL - HOTEL	3,358	4,091	5,000	5,000	3,961	2,601	5,000
LEVEL	TEXT		TEXT AMT					
02	GFOA CONFERENCE HR CONFERENCES FISCAL OFFICER TRAVEL		2,000					
			2,000					
			1,000					
			5,000					

101-0401 Department of Administration & Finance

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
101-0401-415.32-24	TRAVEL - MEALS	663	695	1,500	1,500	1,334	704	1,500
LEVEL	TEXT		TEXT AMT					
02	GFOA CONFERENCE		500					
	HR CONFERENCES		500					
	FISCAL OFFICER TRAVEL		500					
			1,500					
101-0401-415.32-25	TRAVEL - OTHER	686	808	600	600	299	144	600
LEVEL	TEXT		TEXT AMT					
02	GFOA CONFERENCE		200					
	HR CONFERENCES		300					
	FISCAL OFFICER TRAVEL		100					
			600					
101-0401-415.33-02	PUBLICATION LEGAL NOTICE	891	878	1,500	1,500	780	780	900
LEVEL	TEXT		TEXT AMT					
02	SOUTH BEND TRIBUNE AND TRI COUNTY NEWS LEGAL ADS		900					
	BUSINESS LICENSING AND ANNUAL GATEWAY REPORTS		900					
			900					
101-0401-415.34-02	LIABILITY INSURANCE	5,616	9,180	4,705	4,705	3,136	2,352	6,150
LEVEL	TEXT		TEXT AMT					
02	2018 FIXED COST ALLOCATION #5		6,150					
	LIABILITY INSURANCE		6,150					
			6,150					
101-0401-415.36-01	BUILDING R&M	425	1,149	0	0	0	0	0
101-0401-415.36-02	OFFICE EQUIP R&M	9,581	8,751	8,000	6,456	3,281	2,323	8,000
LEVEL	TEXT		TEXT AMT					
02	COPIER MAINTENANCE		8,000					
			8,000					
101-0401-415.36-04	COMPUTER EQUIP R&M	9,824	10,836	217,519	217,519	145,008	108,756	0
101-0401-415.36-05	OTHER EQUIP R&M	0	0	0	160	0	0	0
101-0401-415.37-11	CAPITAL LEASE PRINCIPAL	2,440	4,303	4,493	4,493	3,412	2,434	2,801
LEVEL	TEXT		TEXT AMT					
02	2013 ADMINISTRATIVE COPIER #114		634					
	2016 ADMINISTRATIVE COPIER #151		2,167					
			2,801					
101-0401-415.37-12	CAPITAL LEASE INTEREST	132	565	586	586	396	313	348
LEVEL	TEXT		TEXT AMT					

101-0401 Department of Administration & Finance

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
02	2013 ADMINISTRATIVE COPIER #114		10					
	2016 ADMINISTRATIVE COPIER #151		338					
			348					
	101-0401-415.38-03 PAYING AGENT FEES	1,600	1,600	0	0	0	0	0
	101-0401-415.39-01 REFND, AWARDS, INDEMNITIES	0	160	0	128	128	28	0
	101-0401-415.39-10 SUBSCRIPTIONS	270	1,745	1,700	0	0	0	0
	101-0401-415.39-11 DUES & MEMBERSHIPS	3,145	2,629	3,939	4,655	4,655	4,320	12,139
LEVEL	TEXT		TEXT AMT					
02	GFOA		1,680					
	ASSOCIATION OF GOVERNMENT ACCOUNTANTS		95					
	AMERICAN PAYROLL ASSOCIATION		219					
	IMA		225					
	SOCIETY OF HUMAN RESOURCES		570					
	MICHIANA SOCIETY OF HUMAN RESOURCES		35					
	INTERNATIONAL PUBLIC MANAGEMENT		390					
	FINANCIAL EXECUTIVES		225					
	LAW LICENSES		200					
	MID-STATES MSDC (D&I)		3,000					
	G.A.R.E. (D&I)		3,000					
	WBENC (D&I)		2,500					
			12,139					
	101-0401-415.39-39 BANK CREDIT CARD CHARGES	1,373	1,597	3,000	3,000	1,485	1,343	3,000
LEVEL	TEXT		TEXT AMT					
02	BUSINESS LICENSE FUNCTION ACCEPTS CREDIT CARD		3,000					
	ESTIMATE BASED ON TRENDS							
			3,000					
	101-0401-415.39-70 EDUCATION & TRAINING	9,665	18,241	9,960	7,560	9,140	4,605	10,210
LEVEL	TEXT		TEXT AMT					
02	GFOA ANNUAL CONFERENCE (2 ATTENDEES ANNUALLY)		900					
	PAYROLL CONTINUING EDUCATION		1,760					
	AIM BUDGET SEMINARS		600					
	STATE BOARD OF ACCOUNTS TRAINING		500					
	OTHER GFOA/FINANCE TRAINING		1,000					
	OTHER HR TRAINING		3,200					
	ACCA CONFERENCE (D&I)		650					
	D&I TRAINING (CITY WIDE)		1,600					
			10,210					
	101-0401-415.39-89 MISC CHARGES & SVCS	21,845	19,003	6,800	11,600	11,429	10,422	8,500
LEVEL	TEXT		TEXT AMT					
02	OTHER COSTS		1,000					

101-0401 Department of Administration & Finance

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
	VETERANS' LUNCHEON		3,500					
	NCIBC @ ST MARY'S COLLEGE (SPONSOR LUNCH)		4,000					
			8,500					
		-----	-----	-----	-----	-----	-----	-----
*	OTHER SERVICES & CHARGES	135,622	180,036	338,445	397,378	282,724	225,171	315,846
		-----	-----	-----	-----	-----	-----	-----
**	CONTROLLER	1,813,202	1,988,015	2,415,760	2,476,351	1,680,047	1,216,850	2,619,796

Fund 101 - General Fund Department 0501 - Legal Department

Expenditures by Type					2018 Proposed Budget	Forecast				Budget Variance 2017-2018	% Change
	2015	2016	2017	06/30/17		2019	2020	2021	2022		
	Actual	Actual	Amended Budget	Actual							
Personnel											
Salaries & Wages	675,920	689,144	705,738	326,770	760,139	775,342	790,849	806,666	822,799	54,401	8%
Fringe Benefits	215,746	248,712	260,865	125,472	321,864	328,216	338,187	348,497	359,158	60,999	23%
Total Personnel	891,666	937,856	966,603	452,242	1,082,003	1,103,558	1,129,035	1,155,162	1,181,957	115,400	12%
Supplies	5,735	1,184	5,977	2,908	3,450	3,450	3,450	3,450	3,450	(2,527)	-42%
Services & Charges											
Professional Services	3,374	172	48,355	45,477	2,550	2,550	2,550	2,550	2,550	(45,805)	-95%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	8,475	4,173	8,000	767	10,000	8,000	8,000	8,000	8,000	2,000	25%
Travel	1,123	47	3,450	197	3,450	3,450	3,450	3,450	3,450	-	0%
Repairs & Maintenance	10	1,633	2,120	1,620	3,320	1,820	1,820	1,820	1,820	1,200	57%
Other Interfund Allocations	6,746	8,707	101,944	50,976	75,858	77,375	78,923	80,501	82,111	(26,086)	-26%
Debt Service											
Principal	1,172	1,163	1,232	625	1,232	1,232	1,232	1,232	1,232	-	0%
Interest & Fees	99	108	40	11	40	40	40	40	40	-	0%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	3,348	2,988	2,246	1,122	2,294	2,340	2,387	2,434	2,483	48	2%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	22,759	18,426	18,600	7,821	16,600	16,062	16,329	16,602	16,880	(2,000)	-11%
Total Services & Charges	47,106	37,417	185,987	108,616	115,344	112,869	114,731	116,629	118,566	(70,643)	-38%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	944,507	976,457	1,158,567	563,766	1,200,797	1,219,877	1,247,216	1,275,242	1,303,973	42,230	4%
Revenue											
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	58,088	76,486	75,377	37,350	76,885	78,422	79,991	81,590	83,222	1,508	2%
Total Revenue	58,088	76,486	75,377	37,350	76,885	78,422	79,991	81,590	83,222	1,508	2%

Department 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.

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

The Legal Department's budget has decreased in 2018 by \$35,418. This budget reduction is primarily due to decreases in allocations from other departments. Also, at the beginning of 2017, the Department renovated its reception area and conference room using funds that were transferred to the Professional Services line item and the Supplies line item. The large percentage decreases in these areas reflect a one-time use of funds in 2017 that were transferred to those accounts and spent on the Legal Department's 2017 Office Renovation project. There are no pending projects of this nature for 2018.

101-0501 Legal Department

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
101-0501-415.10-01	REGULAR WAGES	666,520	688,144	705,738	705,738	461,271	326,770	760,139
LEVEL	TEXT		TEXT AMT					
02	6 ASST FULL TIME ATTORNEY (6 X 87,533)		525,198					
	1 EXECUTIVE ASSISTANT		54,647					
	2 ADMINISTRATIVE ASSISTANTS (2 X 40,524)		81,048					
	1 CORPORATE COUNSEL		124,633					
	TOTAL FTE'S = 10 (50% OF CLAIMS ATINY SEE BELOW)							
	1 PART TIME CITY ATTORNEY		66,380					
	LESS 50% OF CLAIMS ATTORNEY TO BE PAID FROM 226		43,767-					
	LESS SALARY CAP TO ACTUAL ADJUSTMENT		48,000-					
			760,139					
101-0501-415.10-05	TEMPORARY SERVICES	9,400	0	0	0	0	0	0
101-0501-415.10-10	HIRING BONUS	0	1,000	0	0	0	0	0
101-0501-415.11-01	FICA - REGULAR	50,013	50,902	53,989	53,989	34,321	24,323	58,151
LEVEL	TEXT		TEXT AMT					
02	REGULAR SALARIES \$760,139 X 7.65%		58,151					
			58,151					
101-0501-415.11-04	PERF - REGULAR	74,650	77,086	79,043	79,043	51,662	36,598	85,136
LEVEL	TEXT		TEXT AMT					
02	REGULAR SALARIES \$760,139 X 11.20%		85,136					
			85,136					
101-0501-415.11-07	UNEMPLOYMENT COMP	1,732	980	1,765	0	0	0	0
101-0501-415.11-08	HEALTH INSURANCE	80,097	114,408	122,313	122,313	86,344	61,899	171,156
LEVEL	TEXT		TEXT AMT					
02	LONG-TERM DISABILITY:							
	11 EMP X \$96		1,056					
	HEALTH INSURANCE COVERAGE:							
	11 EMP X \$16,200		178,200					
	LESS: 50% INSURANCE FOR CLAIMS ATTORNEY PAID THROUGH FUND 226		8,100-					
			171,156					
101-0501-415.11-09	LIFE INSURANCE	1,115	1,160	1,260	1,260	730	523	1,260
LEVEL	TEXT		TEXT AMT					
02	10.5 EMP X \$120		1,260					
			1,260					
101-0501-415.11-12	AUTO ALLOWANCE	3,600	3,600	3,600	3,600	2,400	1,800	3,600
LEVEL	TEXT		TEXT AMT					

101-0501 Legal Department

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
02	\$300.00 X 12 MONTHS		3,600					
			3,600					
101-0501-415.11-22	PARKING ALLOWANCE	4,039	84-	0	0	0	0	0
101-0501-415.11-24	CELL PHONE ALLOWANCE	500	660	660	660	440	330	660
LEVEL	TEXT		TEXT AMT					
02	MONTHLY CELL ALLOWANCE \$55 X 12 MONTH		660					
			660					
101-0501-415.11-29	PARENTAL LEAVE	0	0	0	0	0	0	1,901
LEVEL	TEXT		TEXT AMT					
02	REGULAR SALARIES \$760,139 X 0.25%		1,901					
			1,901					
* PERSONNEL SERVICES		891,666	937,856	968,368	966,603	637,168	452,242	1,082,003
101-0501-415.21-02	PRINT SHOP	1,921	0	250	250	0	0	250
LEVEL	TEXT		TEXT AMT					
02	PRINT SHOP		250					
			250					
101-0501-415.21-03	C.S. OFFICE SUPPLIES	615	335	700	700	340	188	700
LEVEL	TEXT		TEXT AMT					
02	2017 ESTIMATE		700					
			700					
101-0501-415.21-04	OTHER OFFICE SUPPLIES	2,884	849	1,500	1,500	494	193	1,500
LEVEL	TEXT		TEXT AMT					
02	OFFICE SUPPLIES OTHER THAN THOSE OBTAINED FROM CENTRAL SERVICES		1,500					
			1,500					
101-0501-415.21-05	SMALL OFFICE EQUIPMENT	315	0	1,000	3,527	2,527	2,527	1,000
LEVEL	TEXT		TEXT AMT					
02	OFFICE EQUIPMENT - UNANTICIPATED UPDATES TO EQUIP. INCLUDES CHAIRS, FILE CABINETS, ETC.		1,000					
			1,000					
* SUPPLIES		5,735	1,184	3,450	5,977	3,361	2,908	3,450

101-0501 Legal Department

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
101-0501-415.31-01	LEGAL SERVICES	2,324	0	0	0	0	0	0
101-0501-415.31-06	OTHER PROFESSIONAL SVCS	1,050	172	2,550	48,355	45,507	45,477	2,550
LEVEL	TEXT		TEXT AMT					
02	IN.GOV/CIVICNET		400					
	PACER - DISTRICT COURT ON-LINE SERVICES		150					
	COURT FILINGS		2,000					
			2,550					
101-0501-415.31-71	CENTRAL STORES ALLOCATION	556	612	585	585	392	294	1,035
LEVEL	TEXT		TEXT AMT					
02	2018 FIXED COST ALLOCATION #3		1,035					
	CENTRAL STORES		1,035					
101-0501-415.31-72	GIS ALLOCATION	1,081	1,135	0	0	0	0	0
101-0501-415.31-73	PRINT SHOP ALLOCATION	0	1,956	2,024	2,024	1,352	1,014	1,008
LEVEL	TEXT		TEXT AMT					
02	2018 PRINT SHOP ALLOCATION #5		1,008					
			1,008					
101-0501-415.31-76	IT ALLOCATION	0	0	0	0	0	0	73,815
LEVEL	TEXT		TEXT AMT					
02	2018 FIXED COST ALLOCATION #7		73,815					
			73,815					
101-0501-415.32-02	POSTAGE	2,811	2,036	3,600	3,600	1,088	752	2,000
LEVEL	TEXT		TEXT AMT					
02	POSTAGE CHARGED BY ADMINISTRATION & FINANCE		2,000					
	AVERAGING ~\$125/MONTH		2,000					
101-0501-415.32-21	TRAVEL - MILEAGE	461	0	750	750	29	0	750
LEVEL	TEXT		TEXT AMT					
02	2017 ESTIMATE		750					
			750					
101-0501-415.32-23	TRAVEL - HOTEL	324	0	2,000	2,000	197	197	2,000
LEVEL	TEXT		TEXT AMT					
02	2017 ESTIMATE		2,000					
	HOTEL COSTS FOR MUNICIPAL LAW SEMINARS		2,000					

101-0501 Legal Department

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
101-0501-415.32-24	TRAVEL - MEALS	185	0	500	500	0	0	500
LEVEL	TEXT		TEXT AMT					
02	2017 ESTIMATE		500					
	MEALS FOR IMLA/IACT MUNICIPAL LAW SEMINARS		500					
101-0501-415.32-25	TRAVEL - OTHER	153	47	200	200	0	0	200
LEVEL	TEXT		TEXT AMT					
02	2017 ESTIMATE		200					
			200					
101-0501-415.34-02	LIABILITY INSURANCE	3,348	2,988	2,246	2,246	1,496	1,122	2,294
LEVEL	TEXT		TEXT AMT					
02	2018 FIXED COST ALLOCATION #5		2,294					
	LIABILITY INSURANCE		2,294					
101-0501-415.36-02	OFFICE EQUIP R&M	10	1,633	2,120	2,120	1,620	1,620	1,820
LEVEL	TEXT		TEXT AMT					
02	FOR REPAIRS TO OFFICE EQUIPMENT		200					
	COPIER ANNUAL MAINTENANCE COST		1,620					
			1,820					
101-0501-415.36-04	COMPUTER EQUIP R&M	5,109	5,004	99,335	99,335	66,224	49,668	1,500
LEVEL	TEXT		TEXT AMT					
02	PRACTICE MASTER		1,500					
			1,500					
101-0501-415.37-11	CAPITAL LEASE PRINCIPAL	1,172	1,163	1,232	1,232	940	625	1,232
LEVEL	TEXT		TEXT AMT					
02	RICOH COPIER LEASE		1,232					
			1,232					
101-0501-415.37-12	CAPITAL LEASE INTEREST	99	108	40	40	14	11	40
LEVEL	TEXT		TEXT AMT					
02	RICOH COPIER INTEREST		40					
			40					
101-0501-415.39-10	SUBSCRIPTIONS	19,469	15,690	14,300	14,300	8,756	6,570	13,100
LEVEL	TEXT		TEXT AMT					

101-0501 Legal Department

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
02	THOMSON WEST \$1,091/MONTH		13,100					
			13,100					
	101-0501-415.39-11 DUES & MEMBERSHIPS	475	700	700	700	500	500	1,500
LEVEL	TEXT		TEXT AMT					
02	MUNICIPAL LAW TRAINING		1,500					
			1,500					
	101-0501-415.39-70 EDUCATION & TRAINING	8,475	4,173	8,000	8,000	5,071	767	10,000
LEVEL	TEXT		TEXT AMT					
02	NBI TRAINING PACKAGE		4,000					
	OTHER TRAINING FOR 8 ATTORNEYS AND SUPPORT STAFF		6,000					
			10,000					
	101-0501-415.39-89 MISC CHARGES & SVCS	4	0	0	0	0	0	0
*	OTHER SERVICES & CHARGES	47,106	37,417	140,182	185,987	133,186	108,616	115,344
**	LEGAL DEPARTMENT	944,507	976,457	1,112,000	1,158,567	773,715	563,766	1,200,797

Fund 101 - General Fund Department 0602 - Engineering

Expenditures by Type					2018 Proposed Budget	Forecast				Budget Variance 2017-2018	% Change
	2015	2016	2017	06/30/17		2019	2020	2021	2022		
	Actual	Actual	Amended Budget	Actual							
Personnel											
Salaries & Wages	501,594	495,042	606,350	261,506	725,101	738,275	751,713	765,420	779,400	118,751	20%
Fringe Benefits	173,760	168,830	235,286	94,689	246,488	251,355	259,163	267,279	275,715	11,202	5%
Total Personnel	675,354	663,872	841,636	356,195	971,589	989,631	1,010,876	1,032,698	1,055,115	129,953	15%
Supplies	25,596	53,808	34,113	11,364	20,850	31,800	31,800	32,550	32,550	(13,263)	-39%
Services & Charges											
Professional Services	83,475	138,698	221,250	41,713	150,000	150,000	150,000	150,500	150,500	(71,250)	-32%
Printing & Advertising	3,318	2,629	7,159	389	7,000	7,000	7,000	7,000	7,000	(159)	-2%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	10,446	15,977	21,263	3,477	21,000	21,000	21,000	21,000	21,000	(263)	-1%
Travel	14,960	12,304	14,900	7,014	14,900	14,900	14,900	14,900	14,900	-	0%
Repairs & Maintenance	49,389	33,018	12,905	3,847	11,500	11,500	11,500	11,500	11,500	(1,405)	-11%
Other Interfund Allocations	45,427	50,116	239,770	119,880	331,860	335,600	335,600	335,600	335,600	92,090	38%
Debt Service											
Principal	10,748	17,796	26,330	16,349	26,644	15,244	10,029	4,602	-	314	1%
Interest & Fees	1,035	1,029	1,778	568	1,365	414	197	51	-	(413)	-23%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	9,612	11,676	14,738	7,368	14,772	14,800	14,800	14,800	14,800	34	0%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	7,285	14,164	9,315	4,732	19,025	9,225	9,150	9,275	9,250	9,710	104%
Total Services & Charges	235,695	297,407	569,408	205,336	598,066	579,683	574,176	569,227	564,550	28,658	5%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	936,645	1,015,087	1,445,157	572,895	1,590,505	1,601,114	1,616,853	1,634,476	1,652,215	145,348	10%
Revenue											
Licenses & Permits	-	35,583	100,000	60,380	120,000	101,000	101,500	102,000	102,500	20,000	20%
Charges for Services	-	3,000	6,127	5,802	12,000	12,500	13,000	13,500	14,000	5,873	96%
Interest Earnings	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	6,858	39,256	217,337	400	220,167	224,449	228,817	233,273	237,817	2,830	1%
Total Revenue	6,858	77,839	323,464	66,582	352,167	337,949	343,317	348,773	354,317	28,703	9%

Department Purpose:

The Engineering Department oversees the design and execution of the City's construction projects.

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:

Excluding the 2016 encumbrance rollovers for outstanding purchase orders (which shows as amended budget), the effective change for the 2018 budget is an increase of approximately \$223,998. Of this change, \$95,124 are for an increase of Allocation Charges, such as, Admin Fee, Central Stores, Print Shop, IT, and Liability Insurance. Personnel changes including all taxes and benefits account for approximately \$130,212. Net impact to wages for the 3 additional employees represent \$83,017, impact of 2% increase represents an increase of \$10,956, with an increase in FICA, PERF, and other benefit of \$10,918, \$8,000 increase for the part time and intern programs, shift of allocations throughout Public Works increased wages for engineering by \$4,711. The remaining \$12K is a result of the actual versus budget for salary deductions which changed from \$23,555 in 2017 to \$11,300 in 2018. This allows the department to reward and acknowledge mid-year evaluations and review of employees. In 2018 supplies and contractals will decrease approximately \$1,400.

101-0602 Engineering

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
101-0602-431.10-01	REGULAR WAGES	424,336	423,611	547,844	547,844	357,704	247,946	658,715
LEVEL	TEXT		TEXT AMT					
02	1 DIR OF PUBLIC WORKS (119,515 X 12%)		14,342					
	1 DEPUTY DIR PUBLIC WORKS (97,419 X 12%)*		11,690					
	1 CITY ENGINEER (104,336 X 47%)		49,038					
	1 ASST CITY ENGINEER (83,890 X 47%)*		39,428					
	1 ASST CITY ENGINEER (83,890 X 15%)		12,584					
	1 ADMIN ASST II (41,724 X 47%)*		19,610					
	1 ENGINEER I - TIF-FUNDED (100%)*		67,917					
	4 ENGINEER I (4 X \$67,917 X 47%)**		127,684					
	1 EXEC ASST & DIR SPEC PROJ (54,168 X 15%)*		8,125					
	1 MGR - PUBLIC CONST (67,725 X 47%)*		31,831					
	1 PERMITS MANAGER (49,425 X 47%)*		23,230					
	3 PROJECT INSPECTORS (3 X 54,195 X 47%***)		76,416					
	1 ADMIN ASST I (40,525 X 47%)		19,047					
	1 DIRECTOR OF REDEVELOPMENT ENGINEERING - TIF 100%		99,183					
	1 DIRECTOR OF OPERATIONS:ASSETS (\$83,000 X 47%)*		39,009					
	1 PUBLIC INFORMATION OFFICER (\$65,704 X 47%)		30,881					
	DEDUCTION FOR ACTUAL		11,300-					
			658,715					
101-0602-431.10-03	SEASONAL & INTERNS	16,616	43,218	37,440	37,440	12,950	7,756	37,440
LEVEL	TEXT		TEXT AMT					
02	2018 ENGINEERING INTERN PROGRAM:		37,440					
	6 INTERNS, \$13/HR, 40 HRS X 12 WEEKS		37,440					
101-0602-431.10-04	EXTRA AND OVERTIME	130	1,883	0	0	367	156	0
101-0602-431.10-09	PERMANENT PART-TIME	60,512	26,330	21,066	21,066	9,089	5,648	28,946
LEVEL	TEXT		TEXT AMT					
02	PT ASST CITY ENGINEER (\$44,822 X 47%)		21,066					
	PT SECRETARY V (\$16,765 X 47%)		7,880					
			28,946					
101-0602-431.11-01	FICA - REGULAR	37,586	37,620	46,387	46,387	29,139	20,102	56,335
LEVEL	TEXT		TEXT AMT					
02	ALL SALARIES - \$736,400.88 X 7.65%		56,335					
			56,335					
101-0602-431.11-04	PERF - REGULAR	46,331	47,122	61,359	61,359	39,752	27,563	75,042
LEVEL	TEXT		TEXT AMT					
02	REGULAR SALARIES - \$670,014.88 X 11.2%		75,042					
			75,042					

101-0602 Engineering

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
101-0602-431.11-07	UNEMPLOYMENT COMP	1,323	728	1,516	1,516	0	0	0
LEVEL	TEXT		TEXT AMT					
02	ALL WAGES - \$706,306 X 0.25% (EXEMPT IN 2018)							
101-0602-431.11-08	HEALTH INSURANCE	79,535	76,440	117,816	117,816	61,060	42,681	103,282
LEVEL	TEXT		TEXT AMT					
02	HEALTH INSURANCE - 5.97 FTE X \$16,200 = \$96,714		103,282					
	LTD 9.59 FTE X \$96 = \$921							
	INSURANCE REBATE - 3.62 FTE X \$1,560 = \$5,647							
			103,282					
101-0602-431.11-09	LIFE INSURANCE	865	808	1,016	1,016	657	447	1,151
LEVEL	TEXT		TEXT AMT					
02	LIFE INSURANCE - 9.59 FTE X \$120		1,151					
			1,151					
101-0602-431.11-11	SHOE ALLOWANCE	241	255	260	520	65	65	260
LEVEL	TEXT		TEXT AMT					
02	SHOE ALLOWANCE - 4 X \$65		260					
			260					
101-0602-431.11-12	AUTO ALLOWANCE	1,658	1,869	2,010	2,010	1,624	1,207	2,841
LEVEL	TEXT		TEXT AMT					
02	DIR OF PUBLIC WORKS (6,000 X 12%)		720					
	DEPUTY DIRECTOR OF PUBLIC WORKS (\$2,400 X 12%)		288					
	CITY ENGINEER (2,400 X 47%)		1,128					
	ASST CITY ENGINEER (1,500 X 47%)		705					
			2,841					
101-0602-431.11-22	PARKING ALLOWANCE	2,619	420	420	420	875	560	1,260
LEVEL	TEXT		TEXT AMT					
02	3 EMPLOYEES:PERSON @ \$35/MONTH							
	DEPUTY DIR (1 @ \$35/MONTH)		420					
	CITY ENGINEER (1 @ \$35/MONTH)		420					
	EXEC ASST \$ DIR OF SPEC OPERATION (1 @ \$35/MONTH)		420					
			1,260					
101-0602-431.11-24	CELL PHONE ALLOWANCE	3,602	3,568	4,242	4,242	2,844	2,065	4,642
LEVEL	TEXT		TEXT AMT					
02	ALL PHONE ALLOCATIONS \$660 ANNUALLY							
	DIRECTOR PUB WKS (12%)		79					

101-0602 Engineering

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
	DEP DIR PUB WKS (12%)		79					
	CITY ENGINEER (47%)		310					
	1 ASST CITY ENGINEER (47% EACH)		310					
	1 ASST CITY ENGINEER (\$660 @ 15%)		99					
	4 ENGINEER I (47%)		584					
	ENGINEER I - TIF FUNDED		660					
	PUBLIC CONSTRUCTION MGR (47%)		310					
	DIRECTOR OF OPERATIONS: ASSETS 47%)		310					
	3 PROJECT INSPECTOR 47% EACH)		931					
	PUBLIC INFORMATION OFFICER (47%)		310					
	REDEVELOPMENT ENGINEER		660					
			4,642					
101-0602-431.11-29	PARENTAL LEAVE	0	0	0	0	0	0	1,675
LEVEL	TEXT		TEXT AMT					
02	PARENTAL LEAVE PROGRAM (\$670,014.88 X 0.25%)		1,675					
			1,675					
		-----	-----	-----	-----	-----	-----	-----
*	PERSONNEL SERVICES	675,354	663,872	841,376	841,636	516,126	356,195	971,589
101-0602-431.21-01	OFFICIAL RECORDS	404	427	500	500	572	572	750
LEVEL	TEXT		TEXT AMT					
02	ESTIMATED COSTS BASED ON TRENDS USED TO PAY ST JOSEPH COUNTY RECORDER AND OTHER ITEMS		750					
			750					
101-0602-431.21-02	PRINT SHOP	3,330	352	500	500	488	139	400
LEVEL	TEXT		TEXT AMT					
02	MISCELLANEOUS PRINTING SUPPLIES		400					
			400					
101-0602-431.21-03	C.S. OFFICE SUPPLIES	997	1,165	1,500	1,500	500	376	1,250
LEVEL	TEXT		TEXT AMT					
02	ESTIMATED CENTRAL SERVICE OFFICE SUPPLIES		1,250					
			1,250					
101-0602-431.21-04	OTHER OFFICE SUPPLIES	5,235	3,843	4,500	5,069	3,407	2,485	5,000
LEVEL	TEXT		TEXT AMT					
02	SUPPLIES PURCHASE FROM OTHER THAN CENTRAL STORES ESTIMATE BASED ON TRENDS, BLANKET PO ISSUED TO OFFICE MAX		5,000					

101-0602 Engineering

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
			5,000					
101-0602-431.21-05	SMALL OFFICE EQUIPMENT	1,721	14,622	5,000	5,160	961	169	4,600
LEVEL	TEXT		TEXT AMT					
02	SMALL OFFICE EQUIPMENT INCLUDING SMALL FURNITURE SUCH AS CHAIRS, KEYBOARD TRAYS, OVERHEAD CABINETS, ETC.		4,600					
			4,600					
101-0602-431.22-01	CENTRAL SERVICE GASOLINE	2,023	1,391	1,500	1,500	1,107	858	1,750
LEVEL	TEXT		TEXT AMT					
02	2018 ESTIMATE PER CENTRAL SERVICES ESTIMATED PRICE PER GALLON OF \$2.50		1,750					
			1,750					
101-0602-431.22-24	OTHER OPERATING SUPPLIES	0	0	0	442	987	987	0
101-0602-431.22-60	COMPUTER SUPPLIES/EQUIP	10,997	11,270	11,000	12,142	5,381	5,381	0
LEVEL	TEXT		TEXT AMT					
02	NEW COMPUTER EQUIPMENT INCLUDES UPGRADES FOR HAND-HELD DEVICES FOR STAFF 2018-THIS LINE ITEM BUDGET HAS BEEN REDISTRIBUTED \$5,000 TO ACCT 31.76 IT ALLOCATION-NEW IPADS & \$6,840 TO ACCT 39.89 FOR 15 DATA PLANS		10,750					
			10,750-					
101-0602-431.23-20	SMALL TOOLS & EQUIPMENT	889	20,328	5,300	5,300	330	330	5,300
LEVEL	TEXT		TEXT AMT					
02	2018 ESTIMATE OF R&M		5,300					
			5,300					
101-0602-431.23-99	OTHER R&M SUPPLIES	0	410	2,000	2,000	67	67	1,800
LEVEL	TEXT		TEXT AMT					
02	ESTIMATED COSTS		1,800					
			1,800					
* SUPPLIES		25,596	53,808	31,800	34,113	13,800	11,364	20,850
101-0602-431.31-01	LEGAL SERVICES	4,860	0	10,000	10,000	0	0	10,000
LEVEL	TEXT		TEXT AMT					
02	ESTIMATED LEGAL SERVICES		10,000					

101-0602 Engineering

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
			10,000					
101-0602-431.31-06	OTHER PROFESSIONAL SVCS	78,615	138,698	140,000	211,250	51,338	41,713	140,000
LEVEL	TEXT		TEXT AMT					
02	STORMWATER SERVICES		40,000					
	TRANSPORTATION STUDIES		40,000					
	OTHER SERVICES AS THEY ARISE		60,000					
			140,000					
101-0602-431.31-70	ADM FEE ALLOCATION	0	0	38,691	38,691	25,792	19,344	45,997
LEVEL	TEXT		TEXT AMT					
02	2018 ADMIN ALLOCATION (2017 - \$38,691)		45,997					
			45,997					
101-0602-431.31-71	CENTRAL STORES ALLOCATION	809	744	660	660	440	330	1,600
LEVEL	TEXT		TEXT AMT					
02	2018 FIXED COST ALLOCATION CENTRAL STORES (2017 - \$660)		1,600					
			1,600					
101-0602-431.31-72	GIS ALLOCATION	36,759	38,596	0	0	0	0	0
101-0602-431.31-73	PRINT SHOP ALLOCATION	0	2,448	2,753	2,753	1,832	1,374	2,962
LEVEL	TEXT		TEXT AMT					
02	2018 PRINT SHOP ALLOCATION (2017-\$2,753)		2,962					
			2,962					
101-0602-431.31-76	IT ALLOCATION	0	0	0	0	0	0	281,301
LEVEL	TEXT		TEXT AMT					
02	2018 IT ALLOCATION NOW INCLUDES INNOVATION OFFICE, GIS, AND IT 2018 ADD ON FOR NEW PURCHASE OF 10 IPADS W/CASES AND ACCESSORIES: \$369 FOR 32GB IPADS+CASE, CAR CHARGER, CABLE (2017-\$197,666)		279,301					
			2,000					
			281,301					
101-0602-431.32-02	POSTAGE	1,830	1,532	2,000	2,000	939	695	2,000
LEVEL	TEXT		TEXT AMT					

101-0602 Engineering

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
02	BOARD OF PUBLIC WORKS AND ENGINEERING POSTAGE ESTIMATE BASED ON TRENDS		2,000					
			2,000					
	101-0602-431.32-03 TRAVEL	1,570	0	0	0	0	0	0
	101-0602-431.32-21 TRAVEL - MILEAGE	1,094	1,765	2,000	2,000	305	305	2,000
LEVEL	TEXT		TEXT AMT					
02	ESTIMATED MILEAGE PAID WHEN USING PERSONAL VEHICLE		2,000					
			2,000					
	101-0602-431.32-22 TRAVEL - AIRFARE	3,159	2,953	3,000	3,000	3,091	2,105	3,000
LEVEL	TEXT		TEXT AMT					
02	AIRFARE AND OTHER LONG DISTANCE TRANSPORTATION		3,000					
			3,000					
	101-0602-431.32-23 TRAVEL - HOTEL	7,054	6,122	8,000	8,000	3,973	3,973	8,000
LEVEL	TEXT		TEXT AMT					
02	HOTEL EXPENDITURES, ESTIMATED		8,000					
			8,000					
	101-0602-431.32-24 TRAVEL - MEALS	1,383	1,141	1,500	1,500	429	313	1,500
LEVEL	TEXT		TEXT AMT					
02	TRAVEL MEALS BASED ON PER DIEM		1,500					
			1,500					
	101-0602-431.32-25 TRAVEL - OTHER	700	323	400	400	431	319	400
LEVEL	TEXT		TEXT AMT					
02	INCLUDES CONFERENCE REGISTRATION FEES		400					
			400					
	101-0602-431.33-01 OUTSIDE PRINTING SERVICES	2,818	2,360	5,000	5,159	330	330	5,000
LEVEL	TEXT		TEXT AMT					
02	ANY MATERIAL PRINTED BY OUTSIDE VENDORS		5,000					
			5,000					
	101-0602-431.33-02 PUBLICATION LEGAL NOTICE	500	269	2,000	2,000	59	59	2,000
LEVEL	TEXT		TEXT AMT					
02	LEGAL ADVERTISING & JOBS BID FOR BOARD OF PUBLIC WORKS - THIS INCLUDES COSTS THAT CAN NOT BE PAID DIRECTLY BY THE DEPARTMENT REQUESTING THE PROJECT		2,000					
			2,000					

101-0602 Engineering

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
101-0602-431.34-02	LIABILITY INSURANCE	9,612	11,676	14,738	14,738	9,824	7,368	14,772
LEVEL 02	TEXT 2018 FIXED COST ALLOCATION LIABILITY INSURANCE (2017-\$14,738)		TEXT AMT 14,772 14,772					
101-0602-431.36-01	BUILDING & STREET MAINT	18,300	21,653	5,000	5,000	0	0	5,000
LEVEL 02	TEXT BASIC REPAIRS		TEXT AMT 5,000 5,000					
101-0602-431.36-02	OFFICE EQUIP R&M	28,269	4,198	2,500	3,905	2,456	2,035	2,500
LEVEL 02	TEXT ESTIMATED COSTS OF OFFICE EQUIPMENT REPAIR NOT TO BE USED FOR EQUIPMENT PURCHASES		TEXT AMT 2,500 2,500					
101-0602-431.36-03	AUTO EQUIPMENT R&M	2,768	6,855	4,000	4,000	3,539	1,812	4,000
LEVEL 02	TEXT ESTIMATED COSTS		TEXT AMT 4,000 4,000					
101-0602-431.36-04	COMPUTER EQUIP R&M	7,859	8,640	197,666	197,666	131,776	98,832	0
101-0602-431.36-06	RADIO EQUIP R&M	52	0	0	0	0	0	0
LEVEL 02	TEXT RADIO EXPENDITURES NO LONGER ALLOCATED; ESTIMATE		TEXT AMT 6,000 6,000					
101-0602-431.37-11	CAPITAL LEASE PRINCIPAL	10,748	17,796	26,330	26,330	23,065	16,349	26,644
LEVEL 02	TEXT CURRENT LEASES: 2013 VEHICLES #110 2013 PLOTTER/SCANNER #111 2014 VEHICLES #124 2015 VEHICLES #140 2015 VEHICLES-2 #144 2016 VEHICLES #152 NEW LEASES: 2017 PLOTTER/SCANNER, CAR (CNG-FUELED)		TEXT AMT 5,062 2,458 3,979 1,715 5,069 4,252 4,109 26,644					

101-0602 Engineering

City of South Bend

Expenditures

		2015	2016	2017	2017	2017	6/30/17	2018
		Actual	Actual	Original	Amended	YTD	YTD	Proposed
ACCOUNT NUMBER	ACCOUNT DESCRIPTION			Budget	Budget	Actual	Actual	Expenditures
101-0602-431.37-12	CAPITAL LEASE INTEREST	1,035	1,029	1,778	1,778	826	568	1,365
LEVEL	TEXT		TEXT AMT					
02	CURRENT LEASES:							
	2013 VEHICLES #110		46					
	2013 PLOTTER/SCANNER #111		134					
	2014 VEHICLES #124		108					
	2015 VEHICLES #140		66					
	2015 VEHICLES-2 #144		219					
	2016 VEHICLES-2 #152		249					
	NEW LEASES							
	2017 PLOTTER/SCANNER, CAR (CNG-FUELED)		543					
			1,365					
101-0602-431.39-01	REFNDS,AWARDS,INDEMNITIES	1,320	8,293	0	0	2,290	2,290	0
101-0602-431.39-10	SUBSCRIPTIONS	561	166	915	915	172	0	900
LEVEL	TEXT		TEXT AMT					
02	ZOHO REPORTS		540					
	SOUTH BEND TRIBUNE		160					
	OTHER		200					
			900					
101-0602-431.39-11	DUES & MEMBERSHIPS	2,247	2,616	4,000	4,000	2,009	1,414	3,900
LEVEL	TEXT		TEXT AMT					
02	ASCE		1,000					
	IMSA		100					
	IACE		100					
	IWEA/WEF, 3 @ \$150 EACH		450					
	APWA		500					
	OTHER		1,750					
			3,900					
101-0602-431.39-39	BANK CREDIT CARD CHARGES	608	494	400	400	305	209	515
LEVEL	TEXT		TEXT AMT					
02	MONTHLY CHARGES DUE TO CREDIT CARD MACHINE		515					
			515					
101-0602-431.39-70	EDUCATION & TRAINING	10,446	15,977	21,000	21,263	5,427	3,477	21,000
LEVEL	TEXT		TEXT AMT					
02	INCLUDESS TRAINING AT IACT, PURDUE UNIVERSITY, ASCE, APWA. INCREASED TRAINING DUE TO INCLUSION OF TWO WWTP EMPLOYEES AND INTERN TRAINING		21,000					

101-0602 Engineering

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
			21,000					
101-0602-431.39-89	MISC CHARGES & SVCS	719	1,063	2,000	2,000	768	124	11,710
LEVEL	TEXT		TEXT AMT					
02	MISC. EXPENSES NOT COVERED ELSEWHERE		1,900					
	AT&T MOBILITY: 5 EXISTING PLANS COVERED BY IT 2017							
	IPAD: 220-7519		495					
	IPAD: 220-7521		495					
	IPAD: 220-75		495					
	IPAD: 855-6245		495					
	IPAD: 904-6769		495					
	IPAD: 993-1802		495					
	AT&T MOBILITY: 15 DATAS PLANS ADDED							
	ADDED 2017: 5 NEW IPADS - DATA PLAN @ \$456/YR EACH		2,280					
	ADDED 2018: 10 NEW IPADS-DATA PLANS @ \$456/YR EACH		4,560					
			11,710					
*	OTHER SERVICES & CHARGES	235,695	297,407	496,331	569,408	271,416	205,336	598,066
**	ENGINEERING	936,645	1,015,087	1,369,507	1,445,157	801,342	572,895	1,590,505

Fund 202 - Motor Vehicle Highway

Fund Type	Special Revenue				Control	City Funds					
	2015 Actual	2016 Actual	2017 Amended Budget	06/30/17 Actual	2018 Proposed Budget	Forecast				Budget Variance 2017-2018	%
						2019	2020	2021	2022		Change
Revenue											
Other Taxes	5,814,812	5,647,108	5,650,000	2,717,422	7,220,000	6,750,000	6,850,000	6,950,000	6,950,000	1,570,000	28%
Charges for Services	255,529	216,632	223,365	114,139	223,365	235,651	248,612	262,286	276,712	-	0%
Interest Earnings	27,508	55,020	60,000	29,296	30,861	31,170	41,082	55,008	55,008	(29,139)	-49%
Other Income	95,101	41,819	91,655	8,711	26,082	23,082	23,082	23,082	23,082	(65,573)	-72%
Transfers In	3,703,000	3,703,000	3,964,974	1,982,487	3,787,750	3,787,750	3,767,750	3,767,750	3,757,750	(177,224)	-4%
Total Revenue	9,895,950	9,663,579	9,989,994	4,852,054	11,288,058	10,827,653	10,930,526	11,058,126	11,062,552	1,298,064	13%
Expenditures by Type											
Personnel											
Salaries & Wages	2,633,984	2,707,544	3,099,779	1,260,118	3,146,192	3,185,480	3,226,396	3,272,353	3,317,658	46,413	1%
Fringe Benefits	1,031,664	1,152,248	1,485,923	628,395	1,601,025	1,650,663	1,702,049	1,755,250	1,810,327	115,102	8%
Total Personnel	3,665,648	3,859,792	4,585,702	1,888,513	4,747,217	4,836,143	4,928,445	5,027,603	5,127,985	161,515	4%
Supplies	2,086,254	1,615,606	2,639,357	638,792	2,448,534	2,182,424	2,202,160	2,216,609	2,233,958	(190,823)	-7%
Services & Charges											
Professional Services	567,799	557,766	1,105,364	252,678	708,662	500,000	500,000	500,000	500,000	(396,702)	-36%
Printing & Advertising	465	549	1,130	204	850	862	874	887	901	(280)	-25%
Utilities	43,644	40,299	49,460	26,263	50,163	50,666	51,173	51,686	52,203	703	1%
Education & Training	4,839	3,250	5,710	5,710	8,000	8,160	8,323	8,490	8,659	2,290	40%
Travel	1,957	1,513	3,093	2,546	6,500	6,630	6,763	6,898	7,036	3,407	110%
Repairs & Maintenance	1,173,901	1,113,144	1,523,756	546,107	1,975,335	1,187,013	1,210,113	1,233,567	1,257,387	451,579	30%
Other Interfund Allocations	283,422	372,345	552,449	276,222	630,165	642,768	655,624	668,736	682,111	77,716	14%
Debt Service											
Principal	357,769	484,917	733,595	362,941	831,871	878,821	960,108	1,115,132	916,366	98,276	13%
Interest & Fees	19,934	23,960	41,950	19,796	42,958	47,715	52,940	62,275	62,574	1,008	2%
Insurance	292,320	389,124	300,614	150,306	398,564	406,535	414,666	422,959	431,418	97,950	33%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	93,533	169,479	203,351	24,853	185,399	185,417	185,435	185,453	185,472	(17,952)	-9%
Total Services & Charges	2,839,583	3,156,346	4,520,472	1,667,627	4,838,467	3,914,587	4,046,018	4,256,083	4,104,127	317,995	7%
Capital	39,458	39,458	20,000	15,995	-	-	-	-	-	(20,000)	-100%
Total Expenditures	8,630,943	8,671,202	11,765,531	4,210,926	12,034,218	10,933,154	11,176,623	11,500,295	11,466,070	268,687	2%
Net Surplus / (Deficit)	1,265,007	992,377	(1,775,537)	641,128	(746,160)	(105,502)	(246,097)	(442,169)	(403,518)		
Beginning Cash Balance	3,891,051	5,210,952	6,122,507		4,346,970	3,600,810	3,495,309	3,249,211	2,807,042	Cash Reserve	
Cash Adjustments	54,893	(80,821)	-		-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	5,210,952	6,122,507	4,346,970		3,600,810	3,495,309	3,249,211	2,807,042	2,403,524		
Cash Reserves Target	2,157,736	2,167,801	2,941,383		3,008,555	2,733,289	2,794,156	2,875,074	2,866,518		
Fund Purpose:	This fund accounts for the operations of the following departments: Streets, Traffic & Lighting, and Curb & Sidewalk.										
Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:	Indiana HEA 1002 increased road funding significantly, adding approximately 40.6% to the Motor Highway Vehicle Fund for 2018. Increases projected by Umbaugh for future years: 2019 +28.7%; 2020 +31.8% and 2021 +33.9%. Revenue from the previous incarnation of the Curb & Sidewalk program, where residents could take a loan from the City to repair their curb or sidewalk, is expected to decline to \$0.00 in 2019 as loan repayments are completed. Title changes and salary adjustments are requested for three (3) administrative personnel in the division.										

Fund 202 - Motor Vehicle Highway

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
MOTOR VEHICLE HWY FUND								
202-0607-431.10-01	REGULAR WAGES	485,980	530,674	587,289	587,289	365,966	253,960	606,335

LEVEL	TEXT	TEXT AMT						
02	DIRECTOR OF STREETS - 84,793.00 - 45%	38,157						
	MANAGER OF STREETS - 66,708.00	66,708						
	TRAFFIC & LIGHTING MANAGER - 66,708.00	66,708						
	SUPERINTENDENT V - 57,565.00	57,565						
	SUPERINTENDENT IV - 55,204.00	55,204						
	SUPERINTENDANT III - 52,441.00	52,441						
	SUPERINTENDENT III - 52,441.00	52,441						
	ADMINISTRATIVE ASSISTANT I - 40,525.00 - 30%	12,158						
	ADMINISTRATIVE ASSISTANT II - 41,724.00 - 45%	18,776						
	DIR OF FINANCIAL SVCS - 62,132.00 - 35%	21,746						
	DIRECTOR OF PUBLIC WORKS - 119,515.00 - 10%	14,342						
	DEPUTY DIRECTOR OF PUBLIC WORKS - 97,419.00 -10%	11,690						
	CITY ENGINEER - 104,336.00 - 14%	14,607						
	ASST CITY ENGINEER - 83,890.00 - 14%	11,745						
	PUBLIC CONSTRUCTION MANAGER - 67,725.00 - 14%	9,481						
	ENGINEER I - 67,917.00 - 14%	9,508						
	ENGINEER I - 67,917.00 - 5%	3,396						
	ENGINEER I - 67,917.00 - 14%	9,508						
	ENGINEER I - 67,917.00 - 14%	9,508						
	EXEC ASST/DIR OF SPECIAL PROJ - 54,168.00 - 10%	5,417						
	PROJECT INSPECTOR - 54,195.00 - 14%	7,587						
	PROJECT INSPECTOR - 54,195.00 - 14%	7,587						
	PROJECT INSPECTOR - 54,195.00 - 14%	7,587						
	ADMINISTRATIVE ASSISTANT II - 41,724.00 - 14%	5,841						
	PERMITS MANAGER - 49,425.00 - 14%	6,920						
	ADMINISTRATIVE ASSISTANT I - 40,525.00 - 14%	5,673						
	ASST CITY ENGINEER - 83,890.00 - 5%	4,195						
	ENGINEER I - 67,917.00 - 14%	9,508						
	DIR OF INFORMATION SYSTEMS - 83,000.00 - 14%	11,620						
	PUBLIC INFORMATION OFFICER - 65,704.00 - 14%	9,199						
	SALARY ALLOWANCE	10,488						
	FTE: 10.05							
		606,335						
	202-0607-431.10-02 HOURLY WAGES	1,450,335	1,487,443	1,675,224	1,675,224	1,033,623	744,268	1,688,743

LEVEL	TEXT	TEXT AMT
02	STREET DEPARTMENT WORK GROUP	
	4 - JOB LEADERS (4 X 20.23 X 2080)	168,314
	1 - HE OPERATOR I (19.18 X 2080)	39,895
	11 - HE OPERATOR II (11 X 19.65 X 2080)	449,592
	1 - EQUIP OPERATOR III (18.49 X 2080)	38,460
	14 - EQUIP OPERATOR II (14 X 17.80 X 2080)	518,336
	1 - EQUIP OPERATOR I (17.19 X 2080)	35,756

Fund 202 - Motor Vehicle Highway

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
.60 - GENERAL LABORER (16.31 X 1248)			18,998					
TRAFFIC & LIGHTING WORK GROUP								
1 - SIGN ARTIST JOB LEADER (20.23 X 2080)			42,079					
1 - SIGNAL TECH II - JOB LEADER (20.23 X 2080)			42,079					
3 - SIGNAL TECH II (3 X 19.52 X 2080)			121,805					
3 - OPERATIONS TECH (3 X 18.04 X 2080)			112,570					
1 - SIGNAL TECH I - 18.69 X 2080			38,876					
1 - OP TECH - JOB LEADER - 20.23 X 2080			42,079					
CERTIFICATION PAY								
SIGN ARTIST JOB LEADER - .90 X 2080			1,872					
SIGNAL TECH JOB LEADER - 1.00 X 2080			2,080					
SIGNAL TECHS - 2 X 1.00 X 2080			4,160					
SIGNAL TECH - 1 X .80 X 2080			1,664					
SIGNAL TECH - 1 X .40 X 2080			832					
OPERATIONS TECHS - 3 X .60 X 2080			3,120					
OPERATIONS TECH - 1 X .20 X 2080			416					
NIGHT PREMIUM								
16 EMPLOYEES X 40 HRS X 20 WKS X .45			5,760					
42.60 FTE								
			1,688,743					
202-0607-431.10-03 SEASONAL & INTERNS		40,668	41,318	63,648	63,648	18,212	6,755	63,648
LEVEL	TEXT		TEXT AMT					
02	6 T&L SUMMER HELP 6 X 10.20/HR X 40 HRS X 26 WKS)		63,648					
	STAFFING: 3.00 FTE		63,648					
202-0607-431.10-04 EXTRA AND OVERTIME		249,974	235,933	299,883	299,883	63,917	44,075	309,588
LEVEL	TEXT		TEXT AMT					
02	AVERAGE: 2013 - 2016		270,177					
	NEW IN 2017: ADD 3RD DT HOLIDAY - PLOWING							
	AVG WAGE 19.50 X 2 X 8 HRS X 41 EMPLOYEES		19,656					
	NEW IN 2017: ADD MEMORIAL DAY & 4TH OF JULY AS DT							
	HOLIDAYS FOR T&L - PARADES							
	AVG WAGE 19.50 X 2 X 4HRS X 4 EMPLOYEES X 2 DAYS		3,120					
	C&S OT FOR SNOW CONTROL:2012-2016 AVG 1ST/4TH QTR		15,170					
	NEW IN 2017: ADD 3RD DT HOLIDAY - PLOWING							
	C&S AVG WAGE 20.34 X 2 X 12 HRS X 3		1,465					
			309,588					
202-0607-431.10-06 LONGEVITY PAY		0	0	5,700	5,700	3,475	2,525	5,700
LEVEL	TEXT		TEXT AMT					
02	NEW IN 2017 - BASED ON YEARS OF SERVICE		5,700					
			5,700					

Fund 202 - Motor Vehicle Highway

City of South Bend

Expenditures

		2015	2016	2017	2017	2017	6/30/17	2018
		Actual	Actual	Original	Amended	YTD	YTD	Proposed
ACCOUNT NUMBER	ACCOUNT DESCRIPTION			Budget	Budget	Actual	Actual	Expenditures
202-0607-431.10-08	OVERTIME - SPECIAL EVENTS	17,965	13,783	25,000	25,000	12,151	7,833	17,500
LEVEL	TEXT		TEXT AMT					
02	NEW IN 2014 - TRACK SPECIAL EVENT O/T COST		17,500					
	AVERAGE 2014 - 2016		17,500					
202-0607-431.10-09	PERMANENT PART-TIME	70,861	80,095	93,729	93,729	46,096	35,356	94,228
LEVEL	TEXT		TEXT AMT					
02	3 - P/T 211 DRIVERS 3 X 11.70 X 912 HOURS		32,011					
	P/T ACCING CLERK - 1508 HRS X 14.91		22,485					
	P/T ADMIN ASSISTANT III - 1508 HRS - 31,110.00		31,110					
	P/T CITY ENGINEER - 44,822.00 - 14%		6,275					
	P/T SECRETARY V - 16,765.00 - 14%		2,347					
			94,228					
202-0607-431.10-13	CONTRACT ADD PAYS	45,402	35,969	59,683	59,683	31,484	28,723	61,560
LEVEL	TEXT		TEXT AMT					
02	SIREETS STAND BY							
	DAYS: 19.50 AVG WAGE X 3 HRS X 6 EMP X 36 DAYS		12,636					
	NIGHTS: 19.50 A/W +.45 NP X 3 HRS X 16 EMP X 36		34,474					
	TRAFFIC & LIGHTING STAND BY							
	SIGNAL TECH: 19.50 A/W X 28.5 HRS X 26 PP		14,450					
			61,560					
202-0607-431.10-14	PRODUCTIVITY BONUS	9,356	17,306	0	0	0	0	0
LEVEL	TEXT		TEXT AMT					
02	PRODUCTIVITY BONUS							
	REPLACED IN 2017 W/JOB READINESS ALLOWANCE -							
	SEE 202-0607-431.11-27							
202-0607-431.11-01	FICA - REGULAR	177,377	181,907	216,965	216,965	119,167	85,515	219,843
LEVEL	TEXT		TEXT AMT					
02	ALL INCOME/WAGES X 7.65%		219,204					
	AUTO ALLOWANCE - 1,764.00 X 7.65%		135					
	CELL PHONE ALLOWANCE - 6,586.00 X 7.65%		504					
			219,843					
202-0607-431.11-04	PERF - REGULAR	252,368	257,742	299,092	299,092	168,988	121,037	303,244
LEVEL	TEXT		TEXT AMT					
02	ALL INCOME/WAGES EXCEPT SEASONAL & PT X 11.20%		303,244					
			303,244					
202-0607-431.11-05	PERF - UNION	0	0	29,892	29,892	16,303	12,041	30,247

Fund 202 - Motor Vehicle Highway

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
LEVEL	TEXT		TEXT AMT					
02	NEW IN 2017 - CITY WILL PAY 1.5% OF TEAMSTER PERF		30,247					
			30,247					
	202-0607-431.11-07 UNEMPLOYMENT COMP	6,861	3,164	7,070	7,070	0	0	0
LEVEL	TEXT		TEXT AMT					
02	NOT CHARGING IN 2018							
	202-0607-431.11-08 HEALTH INSURANCE	465,932	559,015	756,725	756,725	447,279	318,954	857,985
LEVEL	TEXT		TEXT AMT					
02	LONG TERM DISABILITY:							
	52.65 EMP X 4.00 X 24 PAY PERIODS		5,055					
	HEALTH INSURANCE COVERAGE:							
	52.65 EMP X 675.00 X 24 PAY PERIODS		852,930					
			857,985					
	202-0607-431.11-09 LIFE INSURANCE	5,468	5,737	6,340	6,340	4,011	2,838	6,340
LEVEL	TEXT		TEXT AMT					
02	52.65 EMP X 5.00 X 24 PAY PERIODS		6,340					
			6,340					
	202-0607-431.11-11 SHOE ALLOWANCE	9,080	9,374	0	0	0	0	0
LEVEL	TEXT		TEXT AMT					
02	REPLACED IN 2017 W/JOB READINESS ALLOWANCE							
	SEE 202-0607-431.11-27							
	202-0607-431.11-12 AUTO ALLOWANCE	728	978	1,230	1,230	540	405	1,764
LEVEL	TEXT		TEXT AMT					
02	DIRECTOR OF PUBLIC WORKS - 6,000.00 - 12%		720					
	DEPUTY DIRECTOR OF PUBLIC WORKS - 2,400.00 - 12%		288					
	CITY ENGINEER - 2,400.00 - 14%		336					
	ASST CITY ENGINEER - 1,500.00 - 14%		210					
	MGR - PUBLIC CONSTRUCTION - 1,500.00 - 14%		210					
			1,764					
	202-0607-431.11-24 CELL PHONE ALLOWANCE	5,138	6,242	7,059	7,059	4,059	3,025	6,586
LEVEL	TEXT		TEXT AMT					
02	DIRECTOR OF STREETS - 660.00 - 45%		297					
	STREET MANAGER - 55.00/MO X 12		660					
	STREET SUPT V - 35.00/MO X 12		448					
	STREET SUPT III - 55.00/MO X 12		660					
	STREET SUPT III - 55.00/MO X 12		660					
	STREET SUPT III - 55.00/MO X 12		660					

Fund 202 - Motor Vehicle Highway

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
	TRAFFIC & LIGHTING MANAGER - 55.00/MO X 12		660					
	T&L JOB LEADER - 55.00/MO X 12		660					
	T&L LOCATOR - 55.00/MO X 12		660					
	ENGINEERING ALLOCATIONS							
	DIRECTOR OF PUBLIC WORKS - 660.00 - 10%		66					
	DEPUTY DIRECTOR OF PUBLIC WORKS - 660.00 - 10%		66					
	CITY ENGINEER - 660.00 - 14%		93					
	ASST CITY ENGINEER - 660.00 - 14%		93					
	ASST CITY ENGINEER - 660.00 - 5%		33					
	MGR, PUBLIC CONSTRUCTION - 660.00 - 14%		93					
	ENGINEER I - 660.00 - 14%		93					
	ENGINEER I - 660.00 -5%		33					
	ENGINEER I - 660.00 - 14%		93					
	ENGINEER I - 660.00 - 14%		93					
	ENGINEER I - 660.00 - 14%		93					
	ENGINEER I - 660.00 - 14%		93					
	PROJECT INSPECTOR - 660.00 - 14%		93					
	PROJECT INSPECTOR - 660.00 - 14%		93					
	PROJECT INSPECTOR - 660.00 - 14%		93					
	DIR OF OPERATIONS & ASSETS - 660.00 - 14%		93					
			6,586					
202-0607-431.11-27	JOB READINESS ALLOWANCE	0	0	17,680	17,680	16,724	16,724	18,105
LEVEL	TEXT		TEXT AMT					
02	42.6 EMPLOYEES X 425.00		18,105					
	NEW IN 2017 - REPLACES PRODUCTION BONUS AND SHOE ALLOWANCE		18,105					
202-0607-431.11-29	PARENTAL LEAVE	0	0	0	0	0	0	7,119
LEVEL	TEXT		TEXT AMT					
02	NEW IN 2018 - ALL WAGES X .25%		7,119					
			7,119					
202-0607-431.11-99	OTHER FRINGE BENEFITS	3,014	4,800	6,500	6,500	1,861	0	6,500
LEVEL	TEXT		TEXT AMT					
02	TEAMSTER 457 MATCH PAID TWICE PER YEAR		6,500					
			6,500					
*	PERSONNEL SERVICES	3,296,507	3,471,480	4,158,709	4,158,709	2,353,856	1,684,032	4,305,035
202-0607-431.21-02	PRINT SHOP	625	176	1,100	1,100	219	219	1,100
LEVEL	TEXT		TEXT AMT					
02	MATERIALS AND SUPPLIES		1,100					

Fund 202 - Motor Vehicle Highway

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
			1,100					
202-0607-431.21-03	C.S. OFFICE SUPPLIES	696	348	600	600	365	0	600
LEVEL	TEXT		TEXT AMT					
02	COPY PAPER		600					
			600					
202-0607-431.21-04	OTHER OFFICE SUPPLIES	2,334	761	4,800	5,137	866	640	4,800
LEVEL	TEXT		TEXT AMT					
02	SUPPLIES UNAVAILABLE THROUGH CS		4,800					
			4,800					
202-0607-431.22-01	CENTRAL SERVICE GASOLINE	290,390	197,414	357,625	357,625	104,770	73,887	311,293
LEVEL	TEXT		TEXT AMT					
02	CS RECOMMENDATION							
	124,517 GAL X 2.50		311,293					
			311,293					
202-0607-431.22-02	COMPRESSED GAS	4,302	3,990	11,000	11,126	3,161	2,542	12,000
LEVEL	TEXT		TEXT AMT					
02	PROPANE FOR PAVING, CYLINDER RENTALS		12,000					
			12,000					
202-0607-431.22-05	UNIFORMS	12,916	11,852	15,000	17,610	7,996	6,243	15,000
LEVEL	TEXT		TEXT AMT					
02	UNIFORMS, T-SHIRTS - 3-YEAR AVERAGE		15,000					
			15,000					
202-0607-431.22-06	COMPUTER SUPPLIES	2,362	849	3,000	3,000	697	453	3,000
LEVEL	TEXT		TEXT AMT					
02	INK CARTRIDGES, CABLES, REPLACEMENT PARTS		3,000					
			3,000					
202-0607-431.22-20	INSTITUTIONAL & MEDICAL	0	0	100	100	0	0	100
LEVEL	TEXT		TEXT AMT					
02	PRESCRIPTION SAFETY GLASSES		100					
			100					
202-0607-431.22-21	C.S. CLEANING SUPPLIES	1,613	1,927	3,000	3,000	872	872	3,000
LEVEL	TEXT		TEXT AMT					

Fund 202 - Motor Vehicle Highway

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
02	JANITORIAL SUPPLIES		3,000 3,000					
	202-0607-431.22-22 MEDICAL/SAFETY SUPPLIES	2,295	2,657	2,875	2,875	949	64	2,875
LEVEL	TEXT		TEXT AMT					
02	MISCELLANEOUS SAFETY EQUIPMENT, VESTS, GLASSES		2,875 2,875					
	202-0607-431.22-24 OTHER OPERATING SUPPLIES	3,765	7,143	44,500	49,774	12,504	10,054	44,500
LEVEL	TEXT		TEXT AMT					
02	MISCELLANEOUS OPERATING SUPPLIES IN 2017: MOVED 23-01, 23-24, 23-99 HERE		44,500 44,500					
	202-0607-431.22-30 TRAFFIC/SIGN/OTHER	112,882	127,461	165,000	185,961	129,380	127,921	200,000
LEVEL	TEXT		TEXT AMT					
02	COSTS PAID FROM THE GENERAL FUND T&L THROUGH 2012, MOVED TO FUND 202 IN 2013		200,000 200,000					
	202-0607-431.22-40 SIGNALS/LIGHTS	144,404	175,212	175,000	271,726	115,423	104,846	175,000
LEVEL	TEXT		TEXT AMT					
02	SIGNAL EQUIPMENT MAINTENANCE/REPAIR/CONSTRUCTION		175,000 175,000					
	202-0607-431.23-01 BUILDING MATERIALS	1,726	3,121	0	1,904	1,902	1,756	0
LEVEL	TEXT		TEXT AMT					
02	MOVED TO 22-24 IN 2017							
	202-0607-431.23-02 STREET MATERIAL	906,552	550,310	644,333	907,187	503,391	99,942	918,676
LEVEL	TEXT		TEXT AMT					
02	HMA MATERIAL - PAVING, PATCHING, SEALING		918,676 918,676					
	202-0607-431.23-03 CONCRETE SUPPLIES/REPAIRS	9,506	4,381	50,000	6,926	1,267	232	10,000
LEVEL	TEXT		TEXT AMT					
02	MISCELLANEOUS CONCRETE REPAIRS		10,000 10,000					
	202-0607-431.23-20 SMALL TOOLS & EQUIPMENT	77,547	23,456	70,000	91,832	31,394	28,986	70,000
LEVEL	TEXT		TEXT AMT					

Fund 202 - Motor Vehicle Highway

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
02	SNOW BLADES, PAVING/CONSTRUCTION SUPPLIES, SHOVELS HAND HELD TOOLS ADDITIONAL EQUIPMENT CHGD HERE DUE TO NEW CAPITAL LIMITS		70,000					
			70,000					
	202-0607-431.23-24 OTHER OPERATING SUPPLIES	341	6,971	0	0	0	0	0
LEVEL	TEXT		TEXT AMT					
02	MOVED TO 22-24 IN 2017							
	202-0607-431.23-40 SALT/ICE MELT	447,997	399,003	565,960	621,680	243,166	160,301	574,360
LEVEL	TEXT		TEXT AMT					
02	PER SBOA, COST OF SALT TO BE SHARED BY FUNDS 202 AND 641 (SEE ACCTS 202-0607-431.23-40 AND 641-0621-792.23-40) COSTS TO BE APPORTIONED BASED ON FORMULA APPROVED BY SBOA AND WILL BE CHARGED DIRECTLY TO EACH ACCOUNT. ESTIMATED PURCHASE IN 2017-2018 8,400 TONS 70.00/TON - 117,600.00 TO BE PAID BY SEWERS		470,400					
	SAND,SLAG FOR TRACTION CONTROL		25,000					
	LIQUID ICE/SNOW TREATMENT SOLUTION - 56,000 GAL		78,960					
			574,360					
	202-0607-431.23-99 OTHER R&M SUPPLIES	930	1,506	0	7	0	0	0
LEVEL	TEXT		TEXT AMT					
02	2017 - MOVED TO 22-24							
	* SUPPLIES	2,023,183	1,518,538	2,113,893	2,539,170	1,158,322	618,957	2,346,304
	202-0607-431.31-01 LEGAL SERVICES	327	0	0	0	0	0	1,000
LEVEL	TEXT		TEXT AMT					
02	MISCELLANEOUS LEGAL FEES		1,000					
			1,000					
	202-0607-431.31-06 OTHER PROFESSIONAL SVCS	2,230	200	1,000	3,284	2,297	2,297	1,000
LEVEL	TEXT		TEXT AMT					
02	UNPLANNED PROFESSIONAL SERVICES NEEDS		1,000					
	2015 - MOVED CONSTRUCTION TYPE SERVICES TO 36-01							
			1,000					
	202-0607-431.31-70 ADM FEE ALLOCATION	238,658	283,956	305,429	305,429	203,616	152,712	310,309
LEVEL	TEXT		TEXT AMT					
02	2018 FIXED COST ALLOCATION #1		310,309					

Fund 202 - Motor Vehicle Highway

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
	ADMINISTRATIVE FEE		310,309					
202-0607-431.31-71	CENRAL STORES ALLOCATION	2,934	3,696	4,136	4,140	2,760	2,070	10,849
LEVEL	TEXT		TEXT AMT					
02	2018 FIXED COST ALLOCATION #3 CENRAL STORES		10,849					
			10,849					
202-0607-431.31-73	PRINT SHOP ALLOCATION	0	0	3,333	3,336	2,224	1,668	2,496
LEVEL	TEXT		TEXT AMT					
02	2018 FIXED ALLOCATION #4 PRINT SHOP		2,496					
			2,496					
202-0607-431.31-75	311 CALL CENTER ALLOC	0	21,573	0	0	0	0	0
LEVEL	TEXT		TEXT AMT					
02	MOVED TO IT ALLOCATION #7 IN 2017 311 CALL CENTER							
202-0607-431.31-76	IT ALLOCATION	0	0	0	0	0	0	255,960
LEVEL	TEXT		TEXT AMT					
02	2018 FIXED COST ALLOCATION #7 INFORMATION TECHNOLOGY NEW IN 2017 - INCLUDES 311, VOIP, GIS, IT		255,960					
			255,960					
202-0607-431.32-04	TELEPHONE	6,240	5,842	2,640	2,962	754	599	2,640
LEVEL	TEXT		TEXT AMT					
02	TELEPHONE LANDLINE - MOVED TO IT ALLOCATION #7 IN 2017 CELLS/TABLETS - AVG 220.00/MO X 12		2,640					
			2,640					
202-0607-431.32-21	TRAVEL - MILEAGE	185	161	450	450	159	159	500
LEVEL	TEXT		TEXT AMT					
02	APWA CONFERENCE, MISC TRAINING		500					
			500					
202-0607-431.32-22	TRAVEL - AIRFARE	0	0	0	0	0	0	1,500
LEVEL	TEXT		TEXT AMT					
02	CONFERENCES, SEMINARS		1,500					

Fund 202 - Motor Vehicle Highway

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
			1,500					
202-0607-431.32-23	TRAVEL - HOTEL	1,184	927	1,750	1,750	1,546	1,546	2,250
LEVEL	TEXT		TEXT AMT					
02	APWA CONFERENCE, MISCELLANEOUS TRAINING		2,250					
			2,250					
202-0607-431.32-24	TRAVEL - MEALS	495	370	605	605	605	623	1,500
LEVEL	TEXT		TEXT AMT					
02	APWA CONFERENCE, MISCELLANEOUS TRAINING		1,500					
			1,500					
202-0607-431.32-25	TRAVEL - OTHER	93	55	288	288	235	217	750
LEVEL	TEXT		TEXT AMT					
02	APWA CONFERENCE, MISCELLANEOUS TRAINING		750					
			750					
202-0607-431.33-02	PUBLICATION LEGAL NOTICE	170	298	275	871	140	130	350
LEVEL	TEXT		TEXT AMT					
02	ADVERTISING BPW BIDS		350					
			350					
202-0607-431.34-02	LIABILITY INSURANCE	292,320	389,124	300,614	300,614	200,408	150,306	398,564
LEVEL	TEXT		TEXT AMT					
02	2018 FIXED COST ALLOCATION #5 LIABILITY INSURANCE		398,564					
			398,564					
202-0607-431.35-01	ELECTRIC	19,702	20,192	21,653	21,653	12,420	9,507	21,653
LEVEL	TEXT		TEXT AMT					
02	ELECTRIC SERVICE - PWSC BUILDING		21,653					
			21,653					
202-0607-431.35-02	GAS	16,692	12,417	18,990	18,990	13,196	13,152	18,990
LEVEL	TEXT		TEXT AMT					
02	GAS SERVICE - PWSC BUILDING		18,990					
			18,990					
202-0607-431.35-03	TRASH REMOVAL	0	0	1,008	1,008	0	0	1,008
LEVEL	TEXT		TEXT AMT					

Fund 202 - Motor Vehicle Highway

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
02	NEW IN 2017 - SOLID WASTE CHARGING FOR TRASH PICK UP FOR CITY DEPARTMENTS 150.00/MO - 44% TO SEWERS		1,008 1,008					
	202-0607-431.35-04 WATER	7,250	7,690	7,809	7,809	4,963	3,605	8,512
LEVEL	TEXT		TEXT AMT					
02	WATER SERVICE AT PWSC BUILDING		7,809 7,809					
	202-0607-431.36-01 BUILDING & STREET MAINT	211,943	99,834	150,000	355,788	27,944	15,204	928,900
LEVEL	TEXT		TEXT AMT					
02	PEST CONTROL, ANNUAL SPRINKLER/FIRE EXTINGUISHER INSPECTIONS, MONTHLY ALARM MONITORING, WEATHER SATELLITE SERVICE		6,231					
	BUILDING/HVAC/MECHANICAL REPAIRS		57,669					
	ROOF REPAIRS - ESTIMATED		50,000					
	MISC REPAIRS - SIGNALS/FIBER OPTICS		15,000					
	CONTRACTED PAVING PROJECTS		800,000					
			928,900					
	202-0607-431.36-02 OFFICE EQUIP R&M	2,321	2,539	4,000	4,000	2,326	2,133	4,000
LEVEL	TEXT		TEXT AMT					
02	COPIER EXPENSES, OTHER OFFICE EQUIPMENT, MISC		4,000 4,000					
	202-0607-431.36-03 AUTO EQUIPMENT R&M	951,373	985,406	1,133,450	1,133,450	620,142	506,666	1,005,000
LEVEL	TEXT		TEXT AMT					
02	STREET/T&L DEPT VEHICLE REPAIRS COSTS AVG 2014 - 2015		1,005,000					
			1,005,000					
	202-0607-431.36-04 COMPUTER EQUIP R&M	9,038	10,416	187,734	187,740	125,160	93,870	0
	202-0607-431.36-05 OTHER EQUIP R&M	4,284	2,550	3,500	4,518	1,193	1,126	3,500
LEVEL	TEXT		TEXT AMT					
02	ATSI CERTIFICATIONS, GLOVE SAFETY CERTIFICATIONS		3,500 3,500					
	202-0607-431.36-06 RADIO EQUIP R&M	3,980	6,541	5,000	5,000	2,591	1,748	12,935
LEVEL	TEXT		TEXT AMT					
02	2014 - 2016 AVERAGE, REALIGNMENT SERVICES		12,935 12,935					

Fund 202 - Motor Vehicle Highway

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
202-0607-431.37-02	CAPITAL LEASE PAYMENTS	1,350	0	0	0	0	0	0
LEVEL	TEXT		TEXT AMT					
02	FRONT END LOADER RENTAL - REMOVE FOR 2016							
	202-0607-431.37-11 CAPITAL LEASE PRINCIPAL	357,769	484,917	733,595	733,595	561,606	362,941	831,871
LEVEL	TEXT		TEXT AMT					
02	2013 LEASES - VEHICLES/EQUIP - SCHEDULE 110		70,628					
	2013 LEASES - VEHICLES/EQUIP - SCHEDULE 113		76,073					
	2014 LEASES - VEHICLES/EQUIP - SCHEDULE 124		119,371					
	2015 LEASES - VEHICLES/RADIOS - SCHEDULE 140		87,962					
	2015 LEASES - PAINT TRUCK - SCHEDULE 144		38,018					
	2016 LEASES: VEHICLES/EQUIP - SCHEDULE 152		242,412					
	2017- PENDING							
	2 EA - TANDEM AXLE TRUCK W/SNOW EQUIPMENT & CNG UPGRADE. TRUCKS ARE 225,000.00 EACH REPLACING 251 & 258 PURCHASE PRICE OF 450,000.00 FIGURED AT 2% INTEREST FOR 5 YEARS, BI-ANNUAL PAYMENTS, 2018 - 106,722.64		106,723					
	2018: 2% INTEREST, 5-YR LEASE, BI-ANNUAL PAYMENTS		90,684					
	1-SKID LOADER - 1 PYMNT IN 2018 - 10,752.98							
	1-1 TON UTILITY TRUCK - 1 PYMNT IN 2018 - 6,576.05							
	1-9 TON ROLLER W/TRLR - 1 PYMNT IN 2018 - 14,337.3							
	1-LOW BOY TRLR - 1 PYMNT IN 2018 - 2,485.13							
	1-3/4 TON PU - 1 PYMNT IN 2018 - 4,535.37							
	1-TRACK MILL & TRLR - 1 PYMNT IN 2018 - 47,791.04							
	2-RADAR/MSG BOARDS - 1 PYMNT IN 2018 - 4,205.61							
			831,871					
202-0607-431.37-12	CAPITAL LEASE INTEREST	19,934	23,960	41,950	41,950	31,062	19,796	42,958
LEVEL	TEXT		TEXT AMT					
02	2013 LEASES - VEHICLES/EQUIP - SCHEDULE 110		647					
	2013 LEASES - VEHICLES/EQUIP - SCHEDULE 113		906					
	2014 LEASES - VEHICLES/EQUIP - SCHEDULE 124		3,269					
	2015 LEASES - VEHICLES/EQUIP - SCHEDULE 140		3,403					
	2015 LEASES - PAINT TRUCK - SCHEDULE 144		1,642					
	2016 LEASES - VEHICLES/EQUIP - SCHEDULE 152		14,185					
	2017 - PENDING		9,418					
	2 EA - TANDEM AXLE TRUCK W/SNOW EQUIPMENT & CNG UPGRADE. TRUCKS ARE 225,000 EACH REPLACING 251 & 258 PURCHASE PRICE OF 450,000.00 FIGURED AT 2% INTEREST FOR 5 YEARS, BI-ANNUAL 2018 PYMNT - 9,417.64							
	2018: 2% INTEREST, 5-YR LEASE, BI-ANNUAL PYMNTS		9,488					

Fund 202 - Motor Vehicle Highway

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
	1-SKID LOADER - 1 PYMNT IN 2018 - 1,125.00							
	1-1 TON UTILITY TRK - 1 PYMNT IN 2018 - 688.00							
	1-9 TON ROLLER W/TRLR - 1 PYMNT IN 2018 - 1,500.00							
	1-LOW BOY TRLR - 1 PYMNT IN 2018 - 260.00							
	1-3/4 TON PU TRUCK - 1 PYMNT IN 2018 - 474.50							
	1-MILL & TRLR - 1 PYMNT IN 2018 - 5,000.00							
	2-MSG/RADAR BORDS - 1 PYMNT IN 2018 - 440.00							
			42,958					
202-0607-431.39-10	SUBSCRIPTIONS	8,109	84	8,930	12,300	3,454	3,454	584
LEVEL	TEXT		TEXT AMT					
02	SOUTH BEND TRIBUNE SUBSCRIPTION		84					
	OTHER SUBSCRIPTIONS		500					
			584					
202-0607-431.39-11	DUES & MEMBERSHIPS	0	0	300	300	0	0	300
LEVEL	TEXT		TEXT AMT					
02	DUES, PROFESSIONAL FEES		300					
			300					
202-0607-431.39-70	EDUCATION & TRAINING	4,839	3,250	4,500	5,710	5,710	5,710	8,000
LEVEL	TEXT		TEXT AMT					
02	APWA SEMINARS, PAVING/CONSTRUCTION SEMINARS, COMPUTER CLASSES, IMSA		8,000					
			8,000					
202-0607-431.39-88	PENALTY FEES	0	0	0	5,000	5,000	5,000	0
202-0607-431.39-89	MISC CHARGES & SVCS	1,260	2,939	3,500	6,114	3,839	3,839	5,000
LEVEL	TEXT		TEXT AMT					
02	MISCELLANEOUS CHARGES		5,000					
			5,000					
*	OTHER SERVICES & CHARGES	2,164,680	2,368,937	2,946,439	3,168,654	1,835,350	1,360,079	3,882,879
202-0607-431.43-01	FURNITURE AND FIXTURES	39,458	39,458	0	0	0	0	0
202-0607-431.43-03	OFFICE EQUIPMENT	0	0	20,000	20,000	15,995	15,995	0
*	CAPITAL	39,458	39,458	20,000	20,000	15,995	15,995	0
**	STREET	7,523,828	7,398,413	9,239,041	9,886,533	5,363,523	3,679,063	10,534,218

Fund 202 - Motor Vehicle Highway

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
202-0619-431.10-01	REGULAR WAGES	64,385	65,189	67,885	67,885	47,031	33,967	71,618
LEVEL	TEXT		TEXT AMT					
02	CURB AND SIDEWALK REPAIR PROGRAM IN MVH FUND TO BE PAID FROM A TRANSFER FROM COIT FUND 404							
	DIRECTOR OF STREETS - 84,793.00 - 5%		4,240					
	SUPERINTENDENT V - 57,565.00		57,566					
	ADMINISTRATIVE ASST I - 40,525.00 - 5%		2,026					
	ADMINISTRATIVE ASST II - 41,724 - 5%		2,086					
	DIR FINANCIAL SVCS - 62,132.00 - 10%		6,213					
	SALARY ALLOWANCE		513-					
	FTE: 1.25							
			71,618					
202-0619-431.10-02	HOURLY WAGES	166,698	164,752	166,484	166,484	115,109	83,093	167,753
LEVEL	TEXT		TEXT AMT					
02	JOB LEADER - 20.68 X 2,080		43,015					
	3 - CONCRETE FINISHERS 3 X 19.99 X 2080		124,738					
	STAFF: 4 FTE							
			167,753					
202-0619-431.10-03	SEASONAL & INTERNS	17,435	20,185	45,760	45,760	29,354	15,538	46,676
LEVEL	TEXT		TEXT AMT					
02	4 SEASONAL - WORK APRIL - APPROX END OF SEPT							
	4 X 40 HRS X 26 WKS X 11.22/HR		46,676					
			46,676					
202-0619-431.10-04	EXTRA AND OVERTIME	9,325	8,903	2,800	2,800	798	723	6,102
LEVEL	TEXT		TEXT AMT					
02	50 HRS/EMPLOYEE:							
	AVG WAGE 20.34 X 1.5 X 4 X 50		6,102					
			6,102					
202-0619-431.10-06	LONGEVITY PAY	0	0	450	450	450	300	450
LEVEL	TEXT		TEXT AMT					
02	NEW IN 2017 - BASED ON YEARS OF SERVICE		450					
			450					
202-0619-431.10-13	CONTRACT ADD PAYS	4,600	3,994	6,244	6,244	3,003	3,003	6,291
LEVEL	TEXT		TEXT AMT					
02	STAND BY:		6,291					
	JOB LEADER - 20.68 X 3HRS/WK X 26 WKS 1,612.04							

Fund 202 - Motor Vehicle Highway

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
	CONCRETE FINISHER - 3 X 19.99 X 3 HRS/WK X 26 WKS 4,677.66		6,291					
202-0619-431.10-14	PRODUCTIVITY BONUS	1,000	2,000	0	0	0	0	0
LEVEL 02	TEXT NEW IN 2014 - PRODUCTIVITY BONUS - 250.00/MAN REPLACED IN 2017 W/JOB READINESS ALLOWANCE - SEE 202-0619-431.11-27		TEXT AMT 22,996 35 23,031					
202-0619-431.11-01	FICA - REGULAR	19,022	19,189	22,322	22,322	14,485	10,118	23,031
LEVEL 02	TEXT ALL INCOME/WAGES X 7.65% PHONE ALLOWANCE: 453.00 X 7.65%		TEXT AMT 22,996 35 23,031					
202-0619-431.11-04	PERF - REGULAR	26,893	27,152	27,504	27,504	18,594	13,519	28,439
LEVEL 02	TEXT ALL INCOME/WAGES LESS SEASONAL X 11.20%		TEXT AMT 28,439 28,439					
202-0619-431.11-05	PERF - UNION	0	0	2,666	2,666	1,785	1,301	2,735
LEVEL 02	TEXT NEW IN 2017 - 1.5% OF TEAMSTER PERF PAID BY CITY		TEXT AMT 2,735 2,735					
202-0619-431.11-07	UNEMPLOYMENT COMP	700	340	729	729	0	0	0
LEVEL 02	TEXT NOT CHARGING IN 2018		TEXT AMT					
202-0619-431.11-08	HEALTH INSURANCE	56,800	74,656	81,372	81,372	57,396	40,682	85,556
LEVEL 02	TEXT LTD - 5.25 X \$4.00 X 24 PAY PERIODS HEALTH - 5.25 X 648.00 X 24 PAY PERIODS RATE INCREASED FROM 600.00 IN 2016		TEXT AMT 506 85,050 85,556					
202-0619-431.11-09	LIFE INSURANCE	564	611	624	624	440	312	630
LEVEL 02	TEXT LIFE - 5.25 X 5.00 X 24 PAY PERIODS		TEXT AMT 630 630					
202-0619-431.11-11	SHOE ALLOWANCE	748	899	0	0	0	0	0

Fund 202 - Motor Vehicle Highway

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
LEVEL	TEXT		TEXT AMT					
02	SHOE ALLOWANCE - 4 X \$250 2014 INCREASE PER TEAMSTER CONTRACT REPLACED IN 2017 W/JOB READINESS ALLOWANCE - SEE 202-0619-431.11-27							
	202-0619-431.11-12 AUTO ALLOWANCE	8	0	0	0	0	0	0
	202-0619-431.11-24 CELL PHONE ALLOWANCE	563	442	453	453	302	227	453
LEVEL	TEXT		TEXT AMT					
02	DIRECTOR OF STREETS - 660.00 - 5% SUPERINTENDENT V - 35.00/MO X 12		33 420 453					
	202-0619-431.11-27 JOB READINESS ALLOWANCE	0	0	1,700	1,700	1,700	1,700	1,700
LEVEL	TEXT		TEXT AMT					
02	NEW IN 2017 - REPLACES PRODUCTION BONUS AND SHOE ALLOWANCE - 4 EMPLOYEES X 425.00		1,700 1,700					
	202-0619-431.11-29 PARENTAL LEAVE	0	0	0	0	0	0	748
LEVEL	TEXT		TEXT AMT					
02	PARENTAL LEAVE ALL WAGES X .25%		748 748					
	202-0619-431.11-99 OTHER FRINGE BENEFITS	400	0	0	0	400	0	0
*	PERSONNEL SERVICES	369,141	388,312	426,993	426,993	290,847	204,481	442,182
	202-0619-431.22-01 CENTRAL SERVICE GASOLINE	0	4,068	6,250	6,250	3,879	3,166	6,825
LEVEL	TEXT		TEXT AMT					
02	TRUCKS 455, 460, 474 & LOADER 291 CS RECOMMENDATION AVG 2014 - 2016 2,730 GAL X 2.50		6,825 6,825					
	202-0619-431.22-05 UNIFORMS	1,207	1,674	1,155	1,184	842	618	1,155
LEVEL	TEXT		TEXT AMT					
02	UNIFORMS FROM CINTAS, T-SHIRTS		1,155 1,155					
	202-0619-431.23-03 CONCRETE SUPPLIES/REPAIRS	56,981	85,612	80,000	82,253	44,379	12,076	87,500
LEVEL	TEXT		TEXT AMT					

Fund 202 - Motor Vehicle Highway

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
02	CONCRETE AND RELATED MATERIALS, ADA RAMPS AVG 2014 - 2016		87,500					
			87,500					
	202-0619-431.23-21 C.S. SMALL TOOLS & EQUIP	1,963	3,858	8,500	8,500	3,618	3,543	5,000
LEVEL	TEXT		TEXT AMT					
02	TOOLS AND EQUIPMENT		5,000					
			5,000					
	202-0619-431.23-24 OTHER OPERATING SUPPLIES	2,920	1,856	1,750	2,000	908	431	1,750
LEVEL	TEXT		TEXT AMT					
02	VESTS, SAFETY GLASSES, CURB LAWN REPAIR MATERIAL, MISC. MASONRY SUPPLIES		1,750					
			1,750					
		-----	-----	-----	-----	-----	-----	-----
*	SUPPLIES	63,071	97,068	97,655	100,187	53,626	19,835	102,230
	202-0619-431.31-06 OTHER PROFESSIONAL SVCS	565,242	557,566	830,717	1,102,080	449,975	250,381	706,662
LEVEL	TEXT		TEXT AMT					
02	TREE REMOVAL		32,000					
	TREE PLANTING		15,000					
	CONTRACTED CURB/SIDEWALK WORK		659,662					
			706,662					
	202-0619-431.31-70 ADM FEE ALLOCATION	32,792	52,704	51,803	51,804	34,536	25,902	50,551
LEVEL	TEXT		TEXT AMT					
02	2018 FIXED COST ALLOCATION #1 ADMINISTRATIVE FEE		50,551					
			50,551					
	202-0619-431.32-02 POSTAGE	1	0	100	100	0	0	300
LEVEL	TEXT		TEXT AMT					
02	MAILING COSTS ASSOCIATED WITH PROGRAM		300					
			300					
	202-0619-431.33-02 PUBLICATION LEGAL NOTICE	295	251	250	259	74	74	500
LEVEL	TEXT		TEXT AMT					
02	COSTS FOR PUBLICATION OF LEGAL NOTICE OF BIDS		500					
			500					
	202-0619-431.36-03 AUTO EQUIPMENT R&M	0	16,274	21,000	21,000	20,361	19,229	21,000

Fund 202 - Motor Vehicle Highway

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
LEVEL	TEXT		TEXT AMT					
02	NEW IN 2016 - CHARGE TRUCKS 455,460, 474 & LOADER 291 - PREVIOUSLY CHARGED TO SEWERS		21,000					
			21,000					
	202-0619-431.39-05 CURB & SIDEWALK REIMBURSE	76,573	160,614	76,575	176,575	31,277	11,961	176,575
LEVEL	TEXT		TEXT AMT					
02	NEW IN 2015 - REIMBURSE HOMEOWNER FOR PORTION OF CONTRACTOR COST TO REPLACE CURB AND/OR SIDEWALK		176,575					
			176,575					
*	OTHER SERVICES & CHARGES	674,903	787,409	980,445	1,351,818	536,223	307,547	955,588
**	CURB/SIDEWALK PROGRAM	1,107,115	1,272,789	1,505,093	1,878,998	880,696	531,863	1,500,000
***	MOTOR VEHICLE HWY FUND	8,630,943	8,671,202	10,744,134	11,765,531	6,244,219	4,210,926	12,034,218

Fund 249 - Public Safety LOIT

Fund Type	Special Revenue				Control	City Funds					
	2015 Actual	2016 Actual	2017 Amended Budget	06/30/17 Actual	2018 Proposed Budget	Forecast				Budget Variance 2017-2018	%
						2019	2020	2021	2022		Change
Revenue											
Local Income Taxes	6,466,190	6,791,160	7,467,618	3,733,809	7,629,539	7,782,130	7,937,772	8,096,528	8,258,458	161,921	2%
Interest Earnings	5,373	6,989	11,000	4,263	6,000	6,120	6,242	6,367	6,495	(5,000)	-45%
Other Income	13	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	6,471,576	6,798,149	7,478,618	3,738,072	7,635,539	7,788,250	7,944,015	8,102,895	8,264,953	156,921	2%
Expenditures by Dept											
Police (0805)	3,868,694	3,546,339	4,181,866	2,145,871	4,339,380	4,371,935	4,458,664	4,547,099	4,637,273	157,514	4%
Fire (0905)	3,254,182	2,953,297	3,280,779	1,549,796	3,424,968	3,440,924	3,510,790	3,582,094	3,654,867	144,189	4%
Total Expenditures	7,122,876	6,499,636	7,462,645	3,695,667	7,764,348	7,812,859	7,969,453	8,129,193	8,292,140	301,703	4%
Expenditures by Type											
Personnel											
Salaries & Wages	5,187,944	4,666,735	5,279,241	2,691,779	5,469,960	5,448,407	5,532,567	5,617,419	5,702,935	190,719	4%
Fringe Benefits	1,934,932	1,832,901	2,183,404	1,003,888	2,294,388	2,364,453	2,436,886	2,511,774	2,589,205	110,984	5%
Total Personnel	7,122,876	6,499,636	7,462,645	3,695,667	7,764,348	7,812,859	7,969,453	8,129,193	8,292,140	301,703	4%
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	7,122,876	6,499,636	7,462,645	3,695,667	7,764,348	7,812,859	7,969,453	8,129,193	8,292,140	301,703	4%
Net Surplus / (Deficit)	(651,300)	298,513	15,973	42,405	(128,809)	(24,610)	(25,438)	(26,298)	(27,187)		
Beginning Cash Balance	1,291,845	640,958	938,797	-	954,770	825,961	801,351	775,913	749,615	Cash Reserve 8% of Annual expenditures - one month reserve	
Cash Adjustments	413	(674)	-	-	-	-	-	-	-		
Ending Cash Balance	640,958	938,797	954,770	-	825,961	801,351	775,913	749,615	722,428		
Cash Reserves Target	569,830	519,971	597,012	-	621,148	625,029	637,556	650,335	663,371		

Fund Purpose:

The Public Safety Local Option Income Tax (LOIT) Fund was established in 2010 due to Indiana's property tax "circuit breaker" system that effectively limited property tax receipts. The City has adopted a special income tax of one quarter of one percent (0.25%) to be used solely for the salaries of public safety employees who were formerly paid by property taxes.

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:

There are no significant changes in expenditures as the collective bargaining agreement calls for 2% wage increase for Police and assume 2% for Fire. Public Safety Local Option Income Tax (LOIT) revenue is expected to increase approximately 2% per year.

Fund 249 - Public Safety Local Option Income Tax (PS LOIT)

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
PUBLIC SAFETY - LOIT FUND								
249-0805-421.10-01	REGULAR WAGES	2,337,419	2,091,995	2,445,023	2,445,023	1,778,796	1,250,527	2,536,736
LEVEL	TEXT	TEXT AMT						
02	43 1ST CLASS PATROLMAN							
	43 X \$57,998	2,493,923						
	ADJUST BUDGET SO THAT REVENUE = EXPENDITURES	9,687-						
	DIRECTOR OF PUBLIC SAFETY (50%)	52,500						
		2,536,736						
249-0805-421.10-04	EXTRA AND OVERTIME	329,890	312,250	301,437	301,437	275,787	190,484	307,466
LEVEL	TEXT	TEXT AMT						
02	PS LOIT FUNDED OT 1ST CLASS PATROLMAN							
	\$41.82 X 7,352 HOURS	307,466						
		307,466						
249-0805-421.10-06	SPECIAL PAYS	168,423	143,475	258,243	258,243	186,077	129,865	258,243
LEVEL	TEXT	TEXT AMT						
02	PS LOIT SPECIALITY PAYS							
	NIGHT INCENTIVE PAY							
	SECOND DETAIL \$2,500X 6 EMP	15,000						
	THIRD DETAIL \$3,500X 15 EMP	52,500						
	STREET CRIMES UNIT \$1,200 X 2 EMP	2,400						
	HAZARD PAY							
	SOS REGULAR PAY \$1,150 X 0 EMP							
	SWAT \$1,150 X 7 EMP	8,050						
	K9 UNITS \$1,150 X 3 EMP	3,450						
	STREET CRIMES UNIT \$900 X 2	1,800						
	HOSTAGE NEGOTIATORS \$800 X 1 EMP	800						
	CRIME SCENE TECHNICIAN \$1,000 X 7	7,000						
	CUT (RAPID RESPONSE) \$450 X 7 EMP	3,150						
	DIAGRAMMER \$450 X 4 EMP	1,800						
	4-9 SERVICE YEARS \$1,200 X 25	30,000						
	10-14 SERVICE YEARS \$2,000 X 15	30,000						
	SENIORITY SHIFT							
	2ND DETAIL \$1,100 X 8	8,800						
	3RD DETAIL \$1,400 X 6 EMP	8,400						
	INVESTIGATOR PRO PAY							
	INVESTIGATOR FROM PFC \$3,421 X 5 EMP	17,105						
	FIELD TRAINING OFFICER PRO PAY							
	325.5 DAYS X \$50 PER DAY	16,275						
	ON CALL STATUS PAY							
	\$650 X 10	6,500						
	SICK LEAVE BUY BACK 1610 HOURS X \$26.10	42,013						
	RESIDENCY INCENTIVE \$400 X 8 EMP	3,200						
		258,243						

Fund 249 - Public Safety Local Option Income Tax (PS LOIT)

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
249-0805-421.10-12	CRITICAL DUTY DAYS	11,897	10,407	19,350	19,350	10,538	6,971	19,350
LEVEL	TEXT		TEXT AMT					
02	CRITICAL DUTY PAY (6&3) 120 EMP \$150		19,350					
			19,350					
249-0805-421.11-01	FICA - REGULAR	0	0	0	0	0	0	4,017
LEVEL	TEXT		TEXT AMT					
02	REGULAR SALARY = \$52,500 X 7.65%		4,017					
			4,017					
249-0805-421.11-03	FICA - POLICE	42,110	37,522	44,911	44,911	32,396	22,717	41,250
LEVEL	TEXT		TEXT AMT					
02	43 SWORN OFFICERS TOTAL WAGES 2,844,800 X 1.45%		41,250					
			41,250					
249-0805-421.11-04	PERF - REGULAR	0	0	0	0	0	0	5,880
LEVEL	TEXT		TEXT AMT					
02	REGULAR SALARY = \$52,500		5,880					
			5,880					
249-0805-421.11-06	PERF - POLICE UNION	473,938	408,825	441,424	441,424	324,531	228,241	460,893
LEVEL	TEXT		TEXT AMT					
02	43 OFFICERS X \$61,250 X 17.5%		460,893					
			460,893					
249-0805-421.11-07	UNEMPLOYMENT COMP	2,500	3,650	5,000	5,000	0	0	0
LEVEL	TEXT		TEXT AMT					
02	UNEMPLOYMENT COMP ALLOCATION							
249-0805-421.11-08	HEALTH INSURANCE	439,373	480,771	603,998	603,998	414,542	280,793	633,758
LEVEL	TEXT		TEXT AMT					
02	SWORN HEALTH INSURANCE							
	38 EMP X \$671 X 24 PERIODS		612,560					
	5 EMP X 218 X 12 PERIODS (INS REBATE)		13,080					
	37 GROUP TERM LIFE INSURANCE EMP X \$0.04 X 12		18					
	1 DIRECTOR OF PUBLIC SAFETY		8,100					
			633,758					
249-0805-421.11-09	LIFE INSURANCE	4,975	4,555	2,280	2,280	3,780	2,590	5,220
LEVEL	TEXT		TEXT AMT					

Fund 249 - Public Safety Local Option Income Tax (PS LOIT)

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
02	LIFE INSURANCE FRINGE BENEFIT							
	38 OFFICERS X \$10 X 12 PERIODS		5,160					
	1 DIRECTOR OF PUBLIC SAFETY		60					
			5,220					
249-0805-421.11-10	CLOTHING ALLOWANCE	58,169	52,889	60,200	60,200	50,135	33,685	60,200
LEVEL	TEXT		TEXT AMT					
02	SWORN CLOTHING ALLOWANCE							
	ANNUAL CASH ALLOWANCE \$1,400 X 43 EMP		60,200					
			60,200					
249-0805-421.11-29	PARENTAL LEAVE	0	0	0	0	0	0	6,367
LEVEL	TEXT		TEXT AMT					
02	.25% OF PAYROLL		6,367					
			6,367					
*	PERSONNEL SERVICES	3,868,694	3,546,339	4,181,866	4,181,866	3,076,582	2,145,871	4,339,380
**	POLICE - PS LOIT FUNDED	3,868,694	3,546,339	4,181,866	4,181,866	3,076,582	2,145,871	4,339,380

Fund 249 - Public Safety Local Option Income Tax (PS LOIT)

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
249-0905-422.10-01	REGULAR WAGES	1,997,226	1,797,315	1,983,870	1,983,870	1,364,021	979,985	2,076,047
LEVEL	TEXT		TEXT AMT					
02	35 FIREFIGHTER 1ST CLASS SALARIES @ \$57,816		2,023,547					
	1 DIRECTOR OF PUBLIC SAFETY (50%)		52,500					
			2,076,047					
249-0905-422.10-04	EXTRA AND OVERTIME	203,111	239,714	155,880	155,880	156,943	101,873	155,880
LEVEL	TEXT		TEXT AMT					
02	EXTRA AND OVERTIME		155,880					
			155,880					
249-0905-422.10-06	SPECIAL PAYS	11,140	24,048	23,650	23,650	4,080	3,795	24,450
LEVEL	TEXT		TEXT AMT					
02	SPECIAL PAY		24,450					
			24,450					
249-0905-422.10-07	FLSA	24,196	18,655	18,000	18,000	15,243	12,429	18,000
LEVEL	TEXT		TEXT AMT					
02	2,035 HOURS X \$9.40 FLSA PAY		18,000					
			18,000					
249-0905-422.10-08	SICK LEAVE BUY BACK/RETIR	13,753	0	0	0	0	0	0
249-0905-422.10-11	WORKING OUT OF CLASSIFICA	12,164	11,576	13,200	13,200	16,033	10,035	13,200
LEVEL	TEXT		TEXT AMT					
02	OUT OF CLASSIFICATION PAY		13,200					
			13,200					
249-0905-422.10-12	CRITICAL DUTY DAYS	13,518	17,300	60,588	60,588	6,655	5,818	60,588
LEVEL	TEXT		TEXT AMT					
02	\$204 CRITICAL DUTY DAY X 9 DAYS X 33 FIREFIGHTERS		60,588					
			60,588					
249-0905-422.10-13	NEO-NATAL	16,754	0	0	0	340	14,101-	0
249-0905-422.10-14	FIRE PRO PAY	48,453	0	0	0	0	14,101	0
249-0905-422.11-01	FICA - REGULAR	0	0	0	0	0	0	4,017
LEVEL	TEXT		TEXT AMT					
02	REGULAR SALARY = \$52,500 X 7.65%		4,017					
			4,017					
249-0905-422.11-02	FICA - FIRE	33,314	31,215	46,026	46,026	22,922	16,390	46,946
LEVEL	TEXT		TEXT AMT					

Fund 249 - Public Safety Local Option Income Tax (PS LOIT)

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
02	FICA @ 1.45% OF SALARIES		46,946 46,946					
	249-0905-422.11-04 PERF - REGULAR	0	0	0	0	0	0	5,880
LEVEL	TEXT		TEXT AMT					
02	REGULAR SALARY = \$52,500 X 11.2%		5,880 5,880					
	249-0905-422.11-05 PERF - UNION	425,266	355,731	362,490	362,490	248,564	178,855	369,433
LEVEL	TEXT		TEXT AMT					
02	PENSION BASE OF \$60,316 @ 17.5%		369,433 369,433					
	249-0905-422.11-07 UNEMPLOYMENT COMP	1,875	2,984	4,960	4,960	0	0	0
LEVEL	TEXT		TEXT AMT					
02	UNEMPLOYMENT COMP ALLOCATION							
	249-0905-422.11-08 HEALTH INSURANCE	405,577	391,795	542,500	542,500	317,503	222,411	575,100
LEVEL	TEXT		TEXT AMT					
02	HEALTH INSURANCE \$16,200 EACH DIRECTOR OF PUBLIC SAFETY		567,000 8,100 575,100					
	249-0905-422.11-09 LIFE INSURANCE	4,059	3,850	4,200	4,200	2,869	2,020	4,260
LEVEL	TEXT		TEXT AMT					
02	LIFE INSURANCE (35 X \$120) DIRECTOR OF PUBLIC SAFETY		4,200 60 4,260					
	249-0905-422.11-10 CLOTHING ALLOWANCE	30,826	28,614	32,375	32,375	24,045	16,188	32,375
LEVEL	TEXT		TEXT AMT					
02	CLOTHING ALLOWANCE AT \$925 PER FIREFIGHTER		32,375 32,375					
	249-0905-422.11-15 MEDICAL, SURGICAL, DENTAL	0	20,160	20,790	20,790	0	0	21,350
LEVEL	TEXT		TEXT AMT					
02	FIREFIGHTER PHYSICALS @ \$630 PER FIREFIGHTER		21,350 21,350					
	249-0905-422.11-29 PARENTAL LEAVE	0	0	0	0	0	0	5,192
LEVEL	TEXT		TEXT AMT					

Fund 249 - Public Safety Local Option Income Tax (PS LOIT)

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
02	.25% OF PAYROLL		5,192					
			5,192					
	249-0905-422.11-99 OTHER FRINGE BENEFITS	12,950	10,340	12,250	12,250	10,407	0	12,250
LEVEL	TEXT		TEXT AMT					
02	DEFFERED COMPENSATION CONTRIBUTION @ \$350 PER FF		12,250					
			12,250					
		-----	-----	-----	-----	-----	-----	-----
*	PERSONNEL SERVICES	3,254,182	2,953,297	3,280,779	3,280,779	2,189,625	1,549,796	3,424,968
		-----	-----	-----	-----	-----	-----	-----
**	FIRE - PS LOIT FUNDED	3,254,182	2,953,297	3,280,779	3,280,779	2,189,625	1,549,796	3,424,968
		-----	-----	-----	-----	-----	-----	-----
***	PUBLIC SAFETY - LOIT FUND	7,122,876	6,499,636	7,462,645	7,462,645	5,266,207	3,695,667	7,764,348

Fund 404 - County Option Income Tax

Fund Type	Special Revenue				Control	City Funds					
	2015 Actual	2016 Actual	2017 Amended Budget	06/30/17 Actual	2018 Proposed Budget	Forecast				Budget Variance 2017-2018	%
						2019	2020	2021	2022		Change
Revenue											
Local Income Taxes	8,859,912	9,454,023	10,459,265	5,229,633	10,906,293	11,233,482	11,570,486	11,917,600	12,275,128	447,028	4%
Interest Earnings	84,868	97,589	100,000	38,605	95,000	97,000	99,000	101,000	103,000	(5,000)	-5%
Other Income	970,750	876,349	504,153	370,364	610,131	320,132	135,659	137,585	12,965	105,978	21%
Transfers In	-	3,039	-	-	-	-	-	-	-	-	-
Total Revenue	9,915,530	10,431,000	11,063,418	5,638,602	11,611,424	11,650,614	11,805,145	12,156,185	12,391,093	548,006	5%
Expenditures by Type											
Personnel											
Salaries & Wages	242,049	291,039	-	-	-	-	-	-	-	-	-
Fringe Benefits	84,108	112,652	-	-	-	-	-	-	-	-	-
Total Personnel	326,157	403,691	-	-	-	-	-	-	-	-	-
Supplies	793,015	770,006	1,234,438	449,200	806,390	810,000	817,000	824,000	831,000	(428,048)	-35%
Services & Charges											
Professional Services	870,749	1,465,713	827,376	435,942	1,284,500	1,059,500	1,059,500	1,059,500	1,059,500	457,124	55%
Printing & Advertising	151,440	1,739	2,000	975	2,000	2,000	2,000	2,000	2,000	-	0%
Utilities	1,545,997	1,541,784	1,580,000	787,137	1,652,000	1,622,000	1,642,000	1,662,000	1,682,000	72,000	5%
Education & Training	28,809	8,502	14,114	12,430	-	-	-	-	-	(14,114)	-100%
Travel	21,557	13,074	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	1,535,804	2,433,438	1,667,678	695,657	1,310,865	1,320,000	1,340,000	1,360,000	1,380,000	(356,813)	-21%
Other Interfund Allocations	531,168	519,600	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	2,061,389	2,213,678	1,224,053	643,795	993,679	995,000	100,000	1,005,000	1,010,000	(230,374)	-19%
Interest & Fees	385,609	348,865	58,284	34,451	60,933	50,000	52,000	54,000	56,000	2,649	5%
Grants & Subsidies	541,938	553,857	530,874	282,937	1,344,575	540,000	540,000	540,000	540,000	813,701	153%
Insurance	7,308	8,220	7,137	3,570	6,873	6,900	7,000	7,100	7,200	(264)	-4%
Transfers Out	1,500,000	1,500,000	3,442,578	1,546,116	2,787,600	3,900,000	4,800,000	5,000,000	6,000,000	(654,978)	-19%
Other Services & Charges	1,672,496	1,584,370	968,432	496,501	931,800	1,296,800	1,296,800	1,296,800	1,296,800	(36,632)	-4%
Total Services & Charges	10,854,264	12,192,840	10,322,526	4,939,510	10,374,825	10,792,200	10,839,300	11,986,400	13,033,500	52,299	1%
Capital											
Land	-	27,550	123,350	-	115,000	115,000	115,000	115,000	115,000	(8,350)	-7%
Land Improvements	-	-	-	-	-	-	-	-	-	-	-
Buildings & Bldg Improve.	-	-	-	-	-	-	-	-	-	-	-
Motor Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery & Equipment	805,680	135,143	26,279	24,868	-	-	-	-	-	(26,279)	-100%
Infrastructure	2,860	74,281	365,000	-	180,000	180,000	180,000	180,000	180,000	(185,000)	-51%
Total Capital	808,540	236,974	514,629	24,868	295,000	295,000	295,000	295,000	295,000	(219,629)	-43%
Total Expenditures	12,781,976	13,603,511	12,071,593	5,413,578	11,476,215	11,897,200	11,951,300	13,105,400	14,159,500	(595,378)	-5%
Net Surplus / (Deficit)	(2,866,446)	(3,172,511)	(1,008,175)	225,025	135,209	(246,586)	(146,155)	(949,215)	(1,768,407)		
Beginning Cash Balance	14,935,342	12,066,548	8,935,608	-	7,927,433	8,062,642	7,816,056	7,669,901	6,720,686	Cash Reserve	
Cash Adjustments	(2,348)	41,571	-	-	-	-	-	-	-	50% of Annual expenditures	
Ending Cash Balance	12,066,548	8,935,608	7,927,433	-	8,062,642	7,816,056	7,669,901	6,720,686	4,952,279		
Cash Reserves Target	6,390,988	6,801,756	6,035,797	-	5,738,108	5,948,600	5,975,650	6,552,700	7,079,750		

Fund Purpose:

This fund accounts for the receipt and expense of County Option Income Tax (COIT). The revenue is determined annually by the Indiana Department of Local Government Finance (DLGF). Expenditures in this fund include debt service payments, maintenance, and the Curb & Sidewalk program.

Explain Significant Revenue and Expenditure Changes/Variations Below:

The COIT tax rate is 0.6% of gross wages in Saint Joseph County and the City of South Bend receives an allocated percentage of this revenue. The growth rate of COIT revenue is projected to be 2% per year for 2018 - 2022. Other income represents principal payments on an interfund loan to the Urban Development Action Grant (UDAG) Fund 410 in connection with the 1st Source Bank/Hotel renovation project. In 2018, telephone expenditures in the amount of \$550,329 were transferred from the COIT Fund to the IT-Innovation Fund 279. Transfers are requested to fund EMS operations and EMS capital in 2019-2022. Total transfers for 2019-2022 = \$7.4 million.

Fund 404 - County Option Income Tax (COIT)

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
C.O.I.T.								
404-0401-415.31-06	OTHER PROFESSIONAL SVCS	0	0	0	0	0	0	274,500
LEVEL	TEXT	TEXT AMT						
02	OPIOD EPIDEMIC SERVICES	74,500						
	EARLY CHILDHOOD EDUCATION (CAPACITY BUILDING MEASURES)	100,000						
	PERMANENT SUPPORTIVE HOUSING (HOMELESS INITIATIVE)	100,000						
		274,500						
404-0401-415.37-03	OFFICE SPACE	40,000	40,000	40,000	40,000	0	0	40,000
LEVEL	TEXT	TEXT AMT						
02	ST JOSEPH COUNTY PROSECUTOR/FAMILY JUSTICE CENTER - METRO HOMICIDE - SPECIAL VICTIM UNIT (\$40,000 PAID IN 2010 AND 2011) BPW AGREEMENT APPROVED 10/18/12. SOUTH BEND PAYS \$40,000 PER YEAR FOR FIVE YEARS. 2013-2017 ST. JOE COUNTY PAYS \$45,000 PER YEAR FOR THE SAME TIME PERIOD	40,000						
404-0401-415.37-11	CAPITAL LEASE PRINCIPAL	1,569,039	1,686,730	909,733	909,733	794,628	449,475	993,679
LEVEL	TEXT	TEXT AMT						
02	2011 CENTURY CENTER BOND REFUNDING (25%)- FUND 407							
	2014 POLICE VEHICLES KEY GOVT FINANCE #124	222,824						
	2015 POLICE VEHICLES BANK OF AMERICA #140 - % CCD	167,485						
	2015 POLICE VEHICLES PNC BANK #144	5,069						
	2016 POLICE VEHICLES PNC BANK #152	258,473						
	2016 HP COMPUTER #155	25,581						
	2017 POLICE/SUSTAINABILITY LEASE #162	314,247						
		993,679						
404-0401-415.37-12	CAPITAL LEASE INTEREST	343,261	319,287	52,024	52,024	47,519	28,331	60,933
LEVEL	TEXT	TEXT AMT						
02	2011 CENTURY CENTER BOND REFUNDING (25%)- FUND 407							
	2014 POLICE VEHICLES KEY GOVT FINANCE #124	6,102						
	2015 POLICE VEHICLES BANK OF AMERICA #140 - 50%	6,150						
	2015 POLICE VEHICLES PNC BANK #144	219						
	2016 POLICE VEHICLES PNC BANK #152	15,124						
	2016 HP COMPUTER LEASE #155	3,574						
	2017 POLICE/SUSTAINABILITY LEASE #162	29,764						
		60,933						
*	OTHER SERVICES & CHARGES	1,952,300	2,046,017	1,001,757	1,001,757	842,147	477,805	1,369,112

Fund 404 - County Option Income Tax (COIT)

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
**	CONTROLLER	1,952,300	2,046,017	1,001,757	1,001,757	842,147	477,805	1,369,112

Fund 404 - County Option Income Tax (COIT)

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
404-0408-453.39-30	GRANTS AND SUBSIDIES	65,000	65,000	65,000	65,000	0	0	65,000
LEVEL	TEXT		TEXT AMT					
02	SOUTH BEND MUSEUM OF ART GRANT		65,000					
	SAME AMOUNT AS IN PRIOR YEARS		65,000					
		-----	-----	-----	-----	-----	-----	-----
*	OTHER SERVICES & CHARGES	65,000	65,000	65,000	65,000	0	0	65,000
		-----	-----	-----	-----	-----	-----	-----
**	ART ASSOCIATION	65,000	65,000	65,000	65,000	0	0	65,000

Fund 404 - County Option Income Tax (COIT)

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
404-0409-453.34-02	LIABILITY INSURANCE	7,308	7,128	7,137	7,137	4,760	3,570	6,873
LEVEL 02	TEXT		TEXT AMT					
	2018 FIXED COST ALLOCATION		6,873					
	LIABILITY INSURANCE - STUDEBAKER		6,873					
404-0409-453.39-30	GRANTS AND SUBSIDIES	255,938	260,857	265,874	265,874	199,406	132,937	270,991
LEVEL 02	TEXT		TEXT AMT					
	STUDEBAKER MUSEUM SUBSIDY - 2% INCREASE		260,991					
	MAINTENANCE RESERVE FUND - MATCHING CITY AMOUNT		10,000					
			270,991					
* * *	OTHER SERVICES & CHARGES	263,246	267,985	273,011	273,011	204,166	136,507	277,864
**	STUDEBAKER MUSEUM	263,246	267,985	273,011	273,011	204,166	136,507	277,864

Fund 404 - County Option Income Tax (COIT)

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
404-0602-431.22-40	SIGNALS/LIGHTS	89,928	146,528	140,000	140,000	63,000	0	140,000
LEVEL	TEXT		TEXT AMT					
02	LIGHT UP SOUTH BEND PROGRAM - STREET LIGHTS LIGHTING SUPPLIES		140,000					
			140,000					
* SUPPLIES		89,928	146,528	140,000	140,000	63,000	0	140,000
404-0602-431.31-06	OTHER PROFESSIONAL SVCS	0	24,407	60,000	60,000	39,691	39,691	60,000
LEVEL	TEXT		TEXT AMT					
02	LIGHT UP SOUTH BEND - PROFESSIONAL SERVICES FOR THE LAMPOST PROGRAM		60,000					
			60,000					
404-0602-431.33-01	OUTSIDE PRINTING SERVICES	0	103	0	0	0	0	0
404-0602-431.39-01	REFNDS,AWARDS,INDEMNITIES	0	250	0	0	0	0	0
* OTHER SERVICES & CHARGES		0	24,760	60,000	60,000	39,691	39,691	60,000
404-0602-431.43-10	OTHER EQUIPMENT	755,680	135,143	0	0	0	0	0
* CAPITAL		755,680	135,143	0	0	0	0	0
** ENGINEERING		845,608	306,431	200,000	200,000	102,691	39,691	200,000

Fund 404 - County Option Income Tax (COIT)

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
404-0608-431.36-10	STREET MAINTENANCE	0	304,094	0	312,251	291,639	249,593	0
*	OTHER SERVICES & CHARGES	0	304,094	0	312,251	291,639	249,593	0
**	LOCAL ROADS & STREETS	0	304,094	0	312,251	291,639	249,593	0

Fund 404 - County Option Income Tax (COIT)

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
404-0617-415.21-04	OTHER OFFICE SUPPLIES	0	3,563	8,000	8,000	0	0	0
* SUPPLIES		0	3,563	8,000	8,000	0	0	0
404-0617-415.36-02	OFFICE EQUIP R&M	0	475	0	0	0	0	0
* OTHER SERVICES & CHARGES		0	475	0	0	0	0	0
404-0617-431.31-01	LEGAL SERVICES	294,644	146,752	180,000	30,000	25,999	17,942	200,000
LEVEL 02	TEXT OTHER LEGAL COSTS NOT PAID IN DEPT BUDGETS OR IN THE LIABILITY INSURANCE FUND		TEXT AMT 200,000 200,000					
404-0617-431.31-06	OTHER PROFESSIONAL SVCS	117,268	226,242	125,000	201,200	140,828	108,519	0
LEVEL 02	TEXT PRIORITY BASED BUDGETING - THIRD YEAR LINKED IN LITE BOTH IN IT ALLOCATION FOR 2018		TEXT AMT					
404-0617-431.31-20	ACCOUNTING SERVICES	0	0	0	22,500	22,500	7,500	0
404-0617-431.32-04	TELEPHONE	545,366	525,088	550,000	550,329	516,754	332,490	0
LEVEL 02	TEXT CITY TELEPHONE COSTS (MOVED TO FUND 279)		TEXT AMT					
404-0617-431.33-03	PROMOTIONAL	151,440	1,636	2,000	2,000	1,097	975	2,000
LEVEL 02	TEXT RECYCLING FEES		TEXT AMT 2,000 2,000					
404-0617-431.35-01	ELECTRIC	1,545,997	1,541,784	1,578,000	1,578,000	1,035,477	787,137	1,650,000
LEVEL 02	TEXT STREET LIGHTS AND SIGNALS ELECTRICITY - AEP		TEXT AMT 1,650,000 1,650,000					
404-0617-431.35-04	WATER	0	0	2,000	2,000	0	0	2,000
LEVEL 02	TEXT NEW ACCOUNT FOR 2017 - WATER SPRINKLERS ON ROUNDBOUTS AND MEDIANS ON ST. JOE STREET		TEXT AMT 2,000 2,000					
404-0617-431.36-01	BUILDING & STREET MAINT	449,384	425,973	500,000	452,113	3,136	0	470,000
LEVEL	TEXT		TEXT AMT					

Fund 404 - County Option Income Tax (COIT)

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
02	BUILDING MAINTENANCE FOR COUNTY-CITY BLDG PAID TO ST. JOSEPH COUNTY PAID ONCE PER YEAR FOR THE PRIOR FISCAL YEAR OTHER COUNTY CITY MAINTENANCE COSTS		450,000					
			20,000					
			470,000					
404-0617-431.36-05	OTHER EQUIP R&M	5,639	5,864	6,099	6,099	6,099	6,099	0
404-0617-431.37-05	PARKING SPACE RENTAL	0	0	0	9,800	5,096	0	20,400
LEVEL	TEXT		TEXT AMT					
02	PARKING LOT NEAR THE COUNTY-CITY BUILDING		20,400					
			20,400					
404-0617-431.37-11	CAPITAL LEASE PRINCIPAL	178,539	186,263	194,320	314,320	194,320	194,320	0
404-0617-431.37-12	CAPITAL LEASE INTEREST	22,040	14,317	6,260	6,260	6,120	6,120	0
404-0617-431.39-11	DUES & MEMBERSHIPS	27,080	29,137	31,800	31,800	19,834	19,834	32,400
LEVEL	TEXT		TEXT AMT					
02	AIM DUES		20,600					
	US CONFERENCE OF MAYORS		10,000					
	INDIANA CONFERENCE OF MAYORS		300					
	INDIANA UBRAN MAYOR'S CONFERENCE		1,500					
			32,400					
404-0617-431.39-30	GRANTS AND SUBSIDIES	0	28,000	0	0	0	0	0
404-0617-431.39-60	ELECTION EXPENSE	0	112,440	0	0	0	0	0
404-0617-431.39-89	MISC CHARGES & SVCS	138,532	135,230	152,500	142,700	0	0	149,000
LEVEL	TEXT		TEXT AMT					
02	ST. JOE COUNTY ANNUAL ARCHIVES FEE		96,000					
	ST. JOE COUNTY ANNUAL WEIGHTS AND MEASURES FEE		53,000					
			149,000					
*	OTHER SERVICES & CHARGES	3,475,929	3,378,726	3,327,979	3,349,121	1,977,260	1,480,935	2,525,800
**	UTILITIES & SERVICES	3,475,929	3,382,764	3,335,979	3,357,121	1,977,260	1,480,935	2,525,800

Fund 404 - County Option Income Tax (COIT)

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
404-0619-431.50-02	INTER-FUND OPER. TRANSFRS	1,500,000	1,500,000	1,677,224	1,677,224	838,612	838,612	1,500,000
LEVEL	TEXT		TEXT AMT					
02	TRANSFER TO MVH FUND 202 TO COVER CURB AND SIDEWALK PROGRAM BUDGET(202-0619)		1,500,000					
	TRANSFER TO ACCT #202-0000-392.00-00		1,500,000					
		-----	-----	-----	-----	-----	-----	-----
*	OTHER USES	1,500,000	1,500,000	1,677,224	1,677,224	838,612	838,612	1,500,000
		-----	-----	-----	-----	-----	-----	-----
**	CURB/SIDEWALK PROGRAM	1,500,000	1,500,000	1,677,224	1,677,224	838,612	838,612	1,500,000

Fund 404 - County Option Income Tax (COIT)

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
404-0672-415.10-01	REGULAR WAGES	233,109	291,039	0	0	0	0	0
404-0672-415.10-03	SEASONAL & INTERNS	8,940	0	0	0	0	0	0
404-0672-415.11-01	FICA - REGULAR	18,860	21,416	0	0	0	0	0
404-0672-415.11-04	PERF - REGULAR	25,976	31,533	0	0	0	0	0
404-0672-415.11-07	UNEMPLOYMENT COMP	0	683	0	0	0	0	0
404-0672-415.11-08	HEALTH INSURANCE	37,502	57,600	0	0	0	0	0
404-0672-415.11-09	LIFE INSURANCE	370	760	0	0	0	0	0
404-0672-415.11-22	PARKING ALLOWANCE	960	0	0	0	0	0	0
LEVEL	TEXT	TEXT AMT						
02	PARKING (MOVING ALL EMPLOYEES TO CITY LOT)							
	404-0672-415.11-24 CELL PHONE ALLOWANCE	440	660	0	0	0	0	0
*	PERSONNEL SERVICES	326,157	403,691	0	0	0	0	0
	404-0672-415.21-04 OTHER OFFICE SUPPLIES	6,491	21,432	0	3,476	3,118	3,118	0
	404-0672-415.21-05 SMALL OFFICE EQUIPMENT	19,098	32,762	0	3,709	1,470	1,470	0
	404-0672-415.23-25 COMPUTER EQUIPMENT	17,561	15,878	0	161,571	149,182	149,182	0
*	SUPPLIES	43,150	70,072	0	168,756	153,770	153,770	0
	404-0672-415.31-06 OTHER PROFESSIONAL SVCS	305,198	847,315	0	458,676	321,834	262,290	600,000
LEVEL	TEXT	TEXT AMT						
02	ERP SYSTEM IMPLEMENTATION		600,000					
			600,000					
	404-0672-415.31-70 ADM FEE ALLOCATION	531,168	519,600	0	0	0	0	0
	404-0672-415.32-21 TRAVEL - MILEAGE	1,265	3,385	0	0	0	0	0
	404-0672-415.32-22 TRAVEL - AIRFARE	4,404	1,963	0	0	0	0	0
	404-0672-415.32-23 TRAVEL - HOTEL	11,944	5,526	0	0	0	0	0
	404-0672-415.32-24 TRAVEL - MEALS	2,011	1,530	0	0	0	0	0
	404-0672-415.32-25 TRAVEL - OTHER	1,933	670	0	0	0	0	0
	404-0672-415.34-02 LIABILITY INSURANCE	0	1,092	0	0	0	0	0
	404-0672-415.36-04 COMPUTER EQUIP R&M	634,825	923,564	0	49,728	37,564	13,564	0
	404-0672-415.37-11 CAPITAL LEASE PRINCIPAL	313,811	340,685	0	0	0	0	0
	404-0672-415.37-12 CAPITAL LEASE INTEREST	20,308	15,261	0	0	0	0	0
	404-0672-415.39-11 DUES & MEMBERSHIPS	0	300	0	0	0	0	0
	404-0672-415.39-70 EDUCATION & TRAINING	28,809	8,502	0	14,114	12,430	12,430	0
*	OTHER SERVICES & CHARGES	1,855,676	2,669,393	0	522,518	371,828	288,285	600,000
	404-0672-415.43-08 COMPUTER EQUIP. & NETWORK	50,000	0	0	26,279	24,868	24,868	0
*	CAPITAL	50,000	0	0	26,279	24,868	24,868	0
**	INFORMATION TECHNOLOGY	2,274,983	3,143,156	0	717,553	550,466	466,922	600,000

Fund 404 - County Option Income Tax (COIT)

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
404-0801-421.22-01	CENTRAL SERVICE GASOLINE	530,023	437,339	717,682	717,682	313,053	233,370	500,000
LEVEL	TEXT	TEXT AMT						
02	POLICE DEPARTMENT GASOLINE	500,000						
		500,000						

*	SUPPLIES	530,023	437,339	717,682	717,682	313,053	233,370	500,000
404-0801-421.31-06	OTHER PROFESSIONAL SVCS	100,000	0	0	0	0	0	0
404-0801-421.31-15	GOODWILL STRATEGIC UNIT	0	0	0	0	0	0	150,000
LEVEL	TEXT	TEXT AMT						
02	GOODWILL STRATEGIC FOCUS OUTREACH UNIT	150,000						
	COMMUNITY ORIENTED POLICING	150,000						
404-0801-421.36-03	AUTO EQUIPMENT R&M	294,650	575,152	729,400	729,400	545,032	408,314	729,400
LEVEL	TEXT	TEXT AMT						
02	POLICE DEPARTMENT AUTO REPAIR COSTS	729,400						
	SEE ALSO ACCOUNT NO. 101-0801-421-36-03	729,400						
404-0801-421.36-04	COMPUTER EQUIP R&M	25,684	100,073	0	18,087	18,087	18,087	0
404-0801-421.36-06	RADIO EQUIP R&M	49,001	0	0	0	0	0	0
*	OTHER SERVICES & CHARGES	469,335	675,225	729,400	747,487	563,119	426,401	879,400
**	POLICE DEPARTMENT	999,358	1,112,564	1,447,082	1,465,169	876,172	659,771	1,379,400

Fund 404 - County Option Income Tax (COIT)

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
404-0901-422.22-01	CENTRAL SERVICE GASOLINE	129,914	112,504	200,000	200,000	83,814	62,060	166,390
LEVEL	TEXT		TEXT AMT					
02	FIRE DEPARTMENT GASOLINE		166,390					166,390
			166,390					
		-----	-----	-----	-----	-----	-----	-----
*	SUPPLIES	129,914	112,504	200,000	200,000	83,814	62,060	166,390
404-0901-422.36-03	AUTO EQUIPMENT R&M	0	98,243	100,000	100,000	53,426	0	111,465
LEVEL	TEXT		TEXT AMT					
02	FIRE VEHICLE REPAIRS		100,000					
	FLEET MAINT COSTS TRANSFERRED FROM ACCOUNT NO. 101-0901-422-36-03		11,465					
			111,465					
		-----	-----	-----	-----	-----	-----	-----
*	OTHER SERVICES & CHARGES	0	98,243	100,000	100,000	53,426	0	111,465
**	FIRE DEPT	129,914	210,747	300,000	300,000	137,240	62,060	277,855

Fund 404 - County Option Income Tax (COIT)

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
404-1001-460.31-06	OTHER PROFESSIONAL SVCS	53,639	220,997	0	55,000	0	0	0
404-1001-460.39-30	GRANTS AND SUBSIDIES	221,000	200,000	200,000	200,000	150,000	150,000	1,008,584
LEVEL	TEXT		TEXT AMT					
02	WEST SIDE MAIN STREETS MATCHING GRANTS		200,000					
	SMALL BUSINESS DEVELOPMENT ASSISTANCE (ALSO SEE 408-1001-460-39-30)		454,465					
	NEIGHBORHOOD STRATEGY IMPLEMENTATION - OWNER		273,564					
	OCCUPIED TRANSFERRED FROM 408-1001-460-39-30							
	NEIGHBORHOOD STRATEGY IMPLEMENTATION - OWNER		80,555					
	OCCUPIED TRANSFERRED FROM 408-1001-460-39-30							
			1,008,584					
404-1001-460.39-64	PROPERTY MANAGEMENT	6,965	0	0	0	0	0	0
404-1001-460.39-79	NEIGHBORHOOD PARTNERSHIPS	0	118,124	0	9,503	9,385	9,385	50,000
LEVEL	TEXT		TEXT AMT					
02	WEST SIDE MAIN STREETS IMPLEMENTATION		50,000					
			50,000					
404-1001-460.39-89	MISC CHARGES & SVCS	48,091	7,045	0	0	0	0	0
*	OTHER SERVICES & CHARGES	329,695	546,166	200,000	264,503	159,385	159,385	1,058,584
404-1001-460.41-01	LAND	0	27,550	95,000	123,350	0	0	115,000
LEVEL	TEXT		TEXT AMT					
02	PROPERTY ACQUISITION		115,000					
			115,000					
404-1001-460.42-03	STREETS AND ALLEYS	2,860	74,281	180,000	365,000	36,391	0	180,000
LEVEL	TEXT		TEXT AMT					
02	COMPLETE STREETS TRANSPORTATION PROJECTS		180,000					
			180,000					
*	CAPITAL	2,860	101,831	275,000	488,350	36,391	0	295,000
**	NEIGHBORHOOD ENGAGEMENT	332,555	647,997	475,000	752,853	195,776	159,385	1,353,584

Fund 404 - County Option Income Tax (COIT)

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
404-1050-452.50-02	INTER-FUND OPER. TRANSFRS	0	0	0	350,347	0	0	0
-----		-----	-----	-----	-----	-----	-----	-----
*	OTHER USES	0	0	0	350,347	0	0	0
404-1050-460.39-64	PROPERTY MANAGEMENT	0	0	0	1,650	0	0	0
404-1050-460.39-89	MISC CHARGES & SVCS	0	0	350,347	0	0	0	0
-----		-----	-----	-----	-----	-----	-----	-----
*	OTHER SERVICES & CHARGES	0	0	350,347	1,650	0	0	0
-----		-----	-----	-----	-----	-----	-----	-----
**	COMMUNITY INVESTMENT	0	0	350,347	351,997	0	0	0

Fund 404 - County Option Income Tax (COIT)

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
404-1100-452.50-02	INTER-FUND OPER. TRANSFRS	0	0	1,415,007	1,415,007	707,504	707,504	1,287,600
LEVEL	TEXT		TEXT AMT					
02	TRANSFER TO THE PARKS & REC FUND 201		1,800,000					
	TRANSFER TO ACCT #201-0000-338.00-00							
	REDUCE TRANSFER TO PARKS TO BALANCE PARKS BUDGET		512,400-					
			1,287,600					

*	OTHER USES	0	0	1,415,007	1,415,007	707,504	707,504	1,287,600

**	ADMINISTRATION	0	0	1,415,007	1,415,007	707,504	707,504	1,287,600

Fund 404 - County Option Income Tax (COIT)

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
404-1101-460.39-79	NEIGHBORHOOD PARTNERSHIPS	0	0	140,000	140,000	143,902	119,592	140,000
LEVEL	TEXT		TEXT AMT					
02	CORRIDORS AMBASSADOR PROGRAM - BLOCK BY BLOCK		140,000					
			140,000					
		-----	-----	-----	-----	-----	-----	-----
*	OTHER SERVICES & CHARGES	0	0	140,000	140,000	143,902	119,592	140,000
		-----	-----	-----	-----	-----	-----	-----
**	PARK MAINTENANCE	0	0	140,000	140,000	143,902	119,592	140,000

Fund 404 - County Option Income Tax (COIT)

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
404-1201-415.39-87	VACANT & ABANDONED	866,462	616,756	0	42,650	15,200	15,200	500,000
LEVEL 02	TEXT V&A DEMOLITIONS - WAS IN EDIT FUND 408-1201-415-39-89 IN 2017 ACCOUNT TO BE MANAGED BY CODE ENFORCEMENT IN 2018		TEXT AMT 500,000 500,000					
*	OTHER SERVICES & CHARGES	866,462	616,756	0	42,650	15,200	15,200	500,000
	404-1201-431.36-04 COMPUTER EQUIP R&M	76,621	0	0	0	0	0	0
*	OTHER SERVICES & CHARGES	76,621	0	0	0	0	0	0
**	NEIGHBORHOOD CODE ENF.	943,083	616,756	0	42,650	15,200	15,200	500,000
***	C.O.I.T.	12,781,976	13,603,511	10,680,407	12,071,593	6,882,775	5,413,578	11,476,215

Fund 471 - 2017 Parks Bond

Fund Type	Capital Project				Control	City Funds					
	2015 Actual	2016 Actual	2017 Amended Budget	06/30/17 Actual	2018 Proposed Budget	Forecast				Budget Variance 2017-2018	%
						2019	2020	2021	2022		Change
Revenue											
Interest Earnings	-	-	-	-	3,000	500	-	-	-	3,000	-
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	3,000	500	-	-	-	3,000	-
Expenditures by Type											
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Capital											
Land	-	-	-	-	-	-	-	-	-	-	-
Land Improvements	-	-	-	-	10,309,100	3,479,400	-	-	-	10,309,100	-
Buildings & Bldg Improve.	-	-	-	-	-	-	-	-	-	-	-
Motor Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Total Capital	-	-	-	-	10,309,100	3,479,400	-	-	-	10,309,100	-
Total Expenditures	-	-	-	-	10,309,100	3,479,400	-	-	-	10,309,100	-
Net Surplus / (Deficit)	-	-	-	-	(10,306,100)	(3,478,900)	-	-	-		
Beginning Cash Balance	-	-	-	-	13,785,000	3,478,900	-	-	-	-	-
Cash Adjustments	-	-	13,785,000	-	-	-	-	-	-	-	-
Ending Cash Balance	-	-	13,785,000	-	3,478,900	-	-	-	-	-	-
Cash Reserves Target	-	-	-	-	-	-	-	-	-	-	-
Cash Reserve											
Bond fund - spend down to zero - no reserves required											

Fund Purpose:

During 2017, the City of South Bend plans to issue a Parks bond in the amount of \$14,010,000 for certain improvements in connection with the MY SB Parks and Trails initiative. The bond is expected to go to the Parks Board and Common Council for approval in September and October and the closing is expected in December 2017. The bonds will be issued on a competitive basis and net proceeds after bond issuance costs are expected to be \$13,785,000. The bonds will be repaid over a period of 15 years with the first debt service payment due on July 15, 2018 and the final payment due on January 15, 2033.

Explain Significant Revenue and Expenditure Changes/Variations Below:

These are the various projects:

Series A - Howard Park

- Riverfront promenade
- Stormwater habitat area

Series B - St. Louis Street

- St. Louis Street parking and street upgrades (Howard Park)

Series C - Colfax-Seitz

- Riverfront trail upgrades - Colfax to Seitz Park

Series D - Howard-Farmers

- Riverfront trail upgrades - Howard Park to Farmer's Market

Series E - Miami-Twyckenham

- Riverfront trail upgrades - Miami to Twyckenham

Series F - Seitz-Howard

- Riverfront trail upgrades - Seitz Park to Howard Park
- Seitz Park parking

Series G - Seitz Park

- AM General parking and plaza area
- East Race promenade and bridge

Series H - Pinhook Park

- Pavillion upgrade
- Reconnect river flow to lagoon
- Playground and site improvements

Series I - Other Park Improvements

- Park security, lighting, and storage
- Restrooms modernization & ADA compliance

Series J - Pinhook Park

- Pinhook Park neighborhood connectivity

Series K - Future Project

- Future park acquisitions, partnerships, and build-outs

Fund 471 - 2017 Parks Bond

City of South Bend

Revenue

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Estimated Revenue
2017 PARKS BOND								
471-0000-361.00-00	INTEREST EARNINGS	0	0	0	0	0	0	3,000
		-----	-----	-----	-----	-----	-----	-----
*		0	0	0	0	0	0	3,000
		-----	-----	-----	-----	-----	-----	-----
**	2017 PARKS BOND	0	0	0	0	0	0	3,000
		-----	-----	-----	-----	-----	-----	-----
***	2017 PARKS BOND	0	0	0	0	0	0	3,000

Fund 471 - 2017 Parks Bond

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
2017 PARKS BOND								
471-1130-452.42-01	LAND IMPROVEMENTS	0	0	0	0	0	0	1,109,000
LEVEL	TEXT	TEXT AMT						
02	RIVERFRONT PROMENADE HOWARD PARK	410,000						
	STORMWATER HABITAT AREA HOWARD PARK	554,000						
	CONTINGENCY	145,000						
		1,109,000						

*	CAPITAL	0	0	0	0	0	0	1,109,000

**	SERIES A - HOWARD PARK	0	0	0	0	0	0	1,109,000

Fund 471 - 2017 Parks Bond

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
471-1131-452.42-01	LAND IMPROVEMENTS	0	0	0	0	0	0	1,437,100
LEVEL	TEXT		TEXT AMT					
02	ST. LOUIS PARKING & STREET IMPROVEMENTS		1,250,000					
	HOWARD PARK		187,100					
	CONTINGENCY		1,437,100					
		-----	-----	-----	-----	-----	-----	-----
*	CAPITAL	0	0	0	0	0	0	1,437,100
		-----	-----	-----	-----	-----	-----	-----
**	SERIES B - ST. LOUIS ST	0	0	0	0	0	0	1,437,100

Fund 471 - 2017 Parks Bond

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures	
471-1132-452.42-01	LAND IMPROVEMENTS	0	0	0	0	0	0	1,050,000	
LEVEL	TEXT		TEXT AMT						
02	COLFAX TO SEITZ PARK - RIVERFRONT TRAIL UPGRADES		1,050,000						
			1,050,000						
-----		-----		-----		-----		-----	
*	CAPITAL	0	0	0	0	0	0	1,050,000	
-----		-----		-----		-----		-----	
**	SERIES C - COLFAX-SEITZ	0	0	0	0	0	0	1,050,000	

Fund 471 - 2017 Parks Bond

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
471-1133-452.42-01	LAND IMPROVEMENTS	0	0	0	0	0	0	1,250,000
LEVEL	TEXT		TEXT AMT					
02	VIEWING TRAIL - HOWARD TO FARMER'S MARKET		1,250,000					
	RIVERFRONT TRAIL UPGRADES		1,250,000					
		-----	-----	-----	-----	-----	-----	-----
*	CAPITAL	0	0	0	0	0	0	1,250,000
		-----	-----	-----	-----	-----	-----	-----
**	SERIES D - HOWARD-FARMERS	0	0	0	0	0	0	1,250,000

Fund 471 - 2017 Parks Bond

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures	
471-1134-452.42-01	LAND IMPROVEMENTS	0	0	0	0	0	0	800,000	
LEVEL	TEXT		TEXT AMT						
02	LWW MIAMI TO TWYCHENHAM - RIVERFRONT TRAIL UPGRADE		800,000						
			800,000						
-----		-----		-----		-----		-----	
*	CAPITAL	0	0	0	0	0	0	800,000	
-----		-----		-----		-----		-----	
**	SERIES E - MIAMI - TWYCH	0	0	0	0	0	0	800,000	

Fund 471 - 2017 Parks Bond

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
471-1135-452.42-01	LAND IMPROVEMENTS	0	0	0	0	0	0	750,000
LEVEL	TEXT		TEXT AMT					
02	SEITZ PARK TO HOWARD PARK		750,000					
	SEITZ PARK PARKING - \$375,000 (2019)		750,000					

*	CAPITAL	0	0	0	0	0	0	750,000

**	SERIES F - SEITZ PARK	0	0	0	0	0	0	750,000

Fund 471 - 2017 Parks Bond

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
471-1137-452.42-01	LAND IMPROVEMENTS	0	0	0	0	0	0	1,750,000
LEVEL	TEXT		TEXT AMT					
02	RESTROOMS MODERNIZATION & ADA COMPLIANCE		550,000					
	PARK SECURITY, LIGHTING AND STORAGE		1,200,000					
			1,750,000					

*	CAPITAL	0	0	0	0	0	0	1,750,000

**	SERIES I - OTHER PARK IMP	0	0	0	0	0	0	1,750,000

Fund 471 - 2017 Parks Bond

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
471-1139-452.42-01	LAND IMPROVEMENTS	0	0	0	0	0	0	1,000,000
LEVEL	TEXT		TEXT AMT					
02	FUTURE PARK ACQUISITIONS AND PARTNERSHIPS		1,000,000					
			1,000,000					
		-----	-----	-----	-----	-----	-----	-----
*	CAPITAL	0	0	0	0	0	0	1,000,000
		-----	-----	-----	-----	-----	-----	-----
**	SERIES K - FUTURE PROJECT	0	0	0	0	0	0	1,000,000

Fund 471 - 2017 Parks Bond

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
471-1141-452.42-01	LAND IMPROVEMENTS	0	0	0	0	0	0	1,163,000
LEVEL	TEXT		TEXT AMT					
02	EAST RACE PROMENADE AND BRIDGE		875,000					
	CONTINGENCY		288,000					
	AM GENERAL PARKING & PLAZA - \$350,000 (2019)		1,163,000					

*	CAPITAL	0	0	0	0	0	0	1,163,000

**	SERIES G - EAST RACE/AM	0	0	0	0	0	0	1,163,000

***	2017 PARKS BOND	0	0	0	0	0	0	10,309,100

Fund 642 - Sewage Works Capital

Fund Type	Enterprise				Control	City Funds					
	2015	2016	2017		2018	Forecast				Budget	
	Actual	Actual	Amended	06/30/17	Proposed	2019	2020	2021	2022	Variance	%
			Budget	Actual	Budget					2017-2018	Change
Revenue											
Interest Earnings	34,993	71,137	52,000	28,132	45,000	45,000	45,000	45,000	45,000	(7,000)	-13%
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	400,000	400,000	-	-	-	-	-	(400,000)	-100%
Transfers In	8,000,000	2,487,000	4,442,000	1,442,000	9,855,000	1,263,000	1,147,000	-	-	5,413,000	122%
Total Revenue	8,034,993	2,558,137	4,894,000	1,870,132	9,900,000	1,308,000	1,192,000	45,000	45,000	5,006,000	102%
Expenditures by Type											
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	37,895	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	37,895	-	-	-	-	-	-	-	-	-	-
Capital											
Land	-	-	-	-	-	-	-	-	-	-	-
Land Improvements	-	-	-	-	-	-	-	-	-	-	-
Buildings & Bldg Improve.	-	-	-	-	-	-	400,000	400,000	-	-	-
Motor Equipment	1,036,942	178,256	1,525,424	704,424	1,545,000	1,613,000	1,147,000	751,000	1,312,500	19,576	1%
Machinery & Equipment	1,975,527	3,899,220	6,515,031	2,119,321	5,310,000	650,000	600,000	750,000	700,000	(1,205,031)	-18%
Infrastructure	-	-	-	-	3,000,000	-	-	-	-	3,000,000	-
Total Capital	3,012,469	4,077,476	8,040,455	2,823,745	9,855,000	2,263,000	2,147,000	1,901,000	2,012,500	1,814,545	23%
Total Expenditures	3,050,364	4,077,476	8,040,455	2,823,745	9,855,000	2,263,000	2,147,000	1,901,000	2,012,500	1,814,545	23%
Net Surplus / (Deficit)	4,984,629	(1,519,339)	(3,146,455)	(953,613)	45,000	(955,000)	(955,000)	(1,856,000)	(1,967,500)		
Beginning Cash Balance	3,747,697	8,723,058	7,204,341		6,270,400	6,315,400	5,360,400	4,405,400	2,549,400		
Cash Adjustments	(9,267)	622	2,212,514		-	-	-	-	-		
Ending Cash Balance	8,723,058	7,204,341	6,270,400		6,315,400	5,360,400	4,405,400	2,549,400	581,900		
Cash Reserves Target	-	-	-		-	-	-	-	-		
										Cash Reserve	
										No Reserves - transfer from	
										operating account as needed	

Fund Purpose:

This fund is used to purchase capital equipment and fund major renovations/restorations for the Wastewater and Sewer Departments.

Explain Significant Revenue and Expenditure Changes/Variations Below:

Cash adjustment of \$2,212,514 is to bring cash balance to \$6,263,400 actual at 6/30/17. The 2018 budget includes \$1.5 million dollars in revenue transferred from TIF for improvements related to the expansion of the South Bend Chocolate Café.C2

Fund 642 - Sewage Works Capital

City of South Bend

Revenue

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Estimated Revenue
SEWAGE DEPRECIATION FUND								
642-0000-360.91-01	POKAGON CONTRIBUTION	0	0	0	400,000	400,000	400,000	0
*		0	0	0	400,000	400,000	400,000	0
642-0000-361.00-00	INTEREST EARNINGS	34,993	71,137	45,000	52,000	44,368	28,132	45,000
LEVEL	TEXT		TEXT AMT					
02	ESTIMATED INTEREST BASED ON FUND BALANCE		45,000					
			45,000					
*		34,993	71,137	45,000	52,000	44,368	28,132	45,000
642-0000-392.00-00	INTERFUND OPER. TRANSFER	8,000,000	2,487,000	4,442,000	4,442,000	2,442,000	1,442,000	9,855,000
LEVEL	TEXT		TEXT AMT					
02	2018 BUDGET:							
	FOR SEWER DEPT. CAPITAL REQUESTS		2,750,000					
	FOR WASTEWATER CAPITAL REQUESTS		5,605,000					
	FUNDS FROM TIF FOR CHOCOLATE CAFE EXPANSION		1,500,000					
			9,855,000					
*		8,000,000	2,487,000	4,442,000	4,442,000	2,442,000	1,442,000	9,855,000
**	SEWAGE DEPRECIATION FUND	8,034,993	2,558,137	4,487,000	4,894,000	2,886,368	1,870,132	9,900,000
***	SEWAGE DEPRECIATION FUND	8,034,993	2,558,137	4,487,000	4,894,000	2,886,368	1,870,132	9,900,000

Fund 642 - Sewage Works Capital

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
SEWAGE DEPRECIATION FUND								
642-0621-415.42-05	SEWER REHABILITATION	0	0	0	0	0	0	3,000,000
LEVEL	TEXT	TEXT AMT						
02	SEWER LINING	750,000						
	LICP	750,000						
	SEWER EXTENSION FOR CHOCOLATE CAFE EXPANSION	1,500,000						
	FUNDS RECEIVED FROM TIF	3,000,000						
642-0621-415.43-02	MOTOR EQUIPMENT	982,983	118,032	675,000	1,297,130	628,130	628,130	1,250,000
LEVEL	TEXT	TEXT AMT						
02	2 EA CREW TRUCKS	320,000						
	2 EA SINGLE AXLE DUMP TRUCKS	300,000						
	1 EA RUBBER TRACK EXCAVATOR	200,000						
	2 EA ZTR MOWERS & TRAILER	30,000						
	1 EA JET RODDER/VACTOR	400,000						
		1,250,000						
*	CAPITAL	982,983	118,032	675,000	1,297,130	628,130	628,130	4,250,000
**	SEWER DEPARTMENT	982,983	118,032	675,000	1,297,130	628,130	628,130	4,250,000

Fund 642 - Sewage Works Capital

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
642-0630-415.31-06	OTHER PROFESSIONAL SVCS	37,895	0	0	0	0	0	0
*	OTHER SERVICES & CHARGES	37,895	0	0	0	0	0	0
642-0630-415.43-02	MOTOR EQUIPMENT	53,959	60,224	152,000	228,294	76,294	76,294	295,000
LEVEL	TEXT		TEXT AMT					
02	CRANE TRUCK-REPLACE 2000 S/N 470		240,000					
	3/4 TON CARGO VAN-REPLACE 2006 S/N 494		40,000					
	UTILITY CART-REPLACE 2006 S/N 676		15,000					
			295,000					
642-0630-415.43-08	COMPUTER EQUIP. & NETWORK	0	0	15,000	15,000	0	0	30,000
LEVEL	TEXT		TEXT AMT					
02	UPGRADE SCADA SERVER #3		15,000					
	UPGRADE SCADA SERVER #4		15,000					
			30,000					
642-0630-415.43-10	MISCELLANEOUS EQUIPMENT	0	170,738	0	5,192	5,192	5,192	80,000
LEVEL	TEXT		TEXT AMT					
02	REPLACE AGING ICP EQUIPMENT IN WASTEWATER LAB		80,000					
			80,000					
642-0630-415.43-66	TREATMENT & DISPOSAL EQ.	1,975,527	3,728,482	3,600,000	6,494,839	2,729,433	2,114,129	5,200,000
LEVEL	TEXT		TEXT AMT					
02	FARMINGTON 14B LIFT STATION REPLACEMENT		500,000					
	WWTP ELECTRICAL & BACK-UP GENERATORS		4,000,000					
	UPGRADE RAW PUMP #2		500,000					
	INSTALL CL2 RAS FOR FILAMENT CONTROL		200,000					
			5,200,000					
*	CAPITAL	2,029,486	3,959,444	3,767,000	6,743,325	2,810,919	2,195,615	5,605,000
**	WASTEWATER DEPARTMENT	2,067,381	3,959,444	3,767,000	6,743,325	2,810,919	2,195,615	5,605,000
***	SEWAGE DEPRECIATION FUND	3,050,364	4,077,476	4,442,000	8,040,455	3,439,049	2,823,745	9,855,000