

THE CITY OF SOUTH BEND, INDIANA

PEACE

1865



# Personnel & Finance Committee

## 2014 Budget Discussion

July 29, 2013

### Today's Agenda

- Circuit Breaker Discussion – Todd Samuelson, Umbaugh & Associates
- Council Priorities
- Administration Vision and Strategy
- Administration Priorities
- Key Funds Revenue and Expenditures
- Next steps

# City of South Bend, Indiana

Circuit Breaker Discussion

July 29, 2013

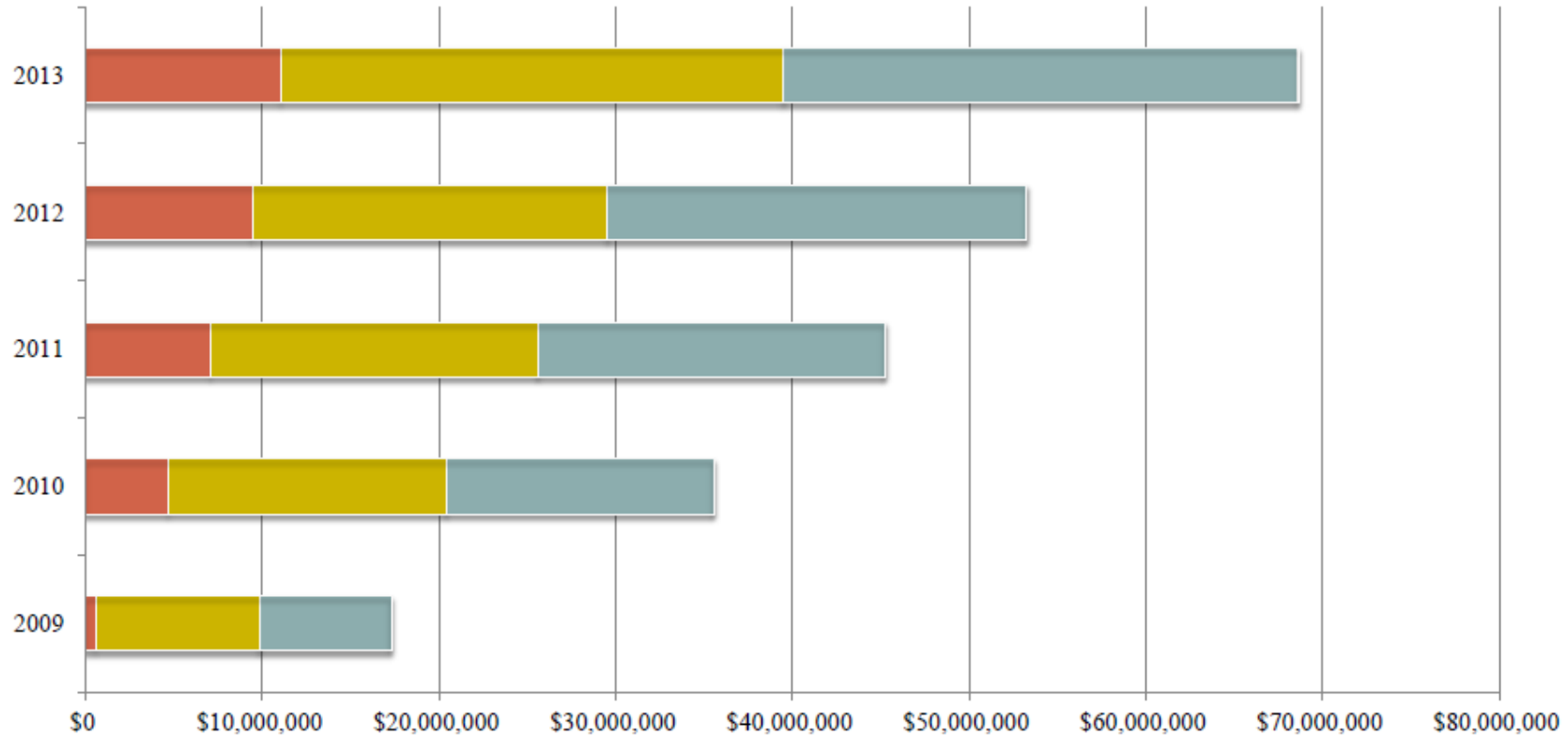
# Property Tax Caps

Property Classification	Gross Assessed Value	Capped Percentage		Maximum Tax Liability	
		2009	2010	2009	2010
Homestead	\$100,000	1.5%	1%	\$1,500	\$1,000
Other Residential, Rental, Agricultural Land and Long-Term Care Facilities	\$100,000	2.5%	2%	\$2,500	\$2,000
Business (Real/Personal)	\$100,000	3.5%	3%	\$3,500	\$3,000

# Factors Influencing Circuit Breaker Tax Credits

- Assessed Values
  - Actual trending results
  - Significant changes to the tax base
- Levies (Includes all taxing units with which the City shares taxing jurisdiction)
  - Changes in growth factor of Controlled Funds
  - Issuance of debt (inside or outside of tax cap calculation)
  - Changes in Capital Projects Fund levies
  - Changes in Pension neutrality requirements for Schools
- Credits
  - Income tax collections
  - Changes to local homestead credits
  - Changes to Property Tax Relief LOIT (Option B)

# St. Joseph County Actual Circuit Breaker Tax Credits by Tax Cap Class All Taxing Units Including TIF 2009-2013



	2009	2010	2011	2012	2013
■ 1%	\$591,111	\$4,711,442	\$7,088,326	\$9,453,904	\$11,057,565
■ 2%	\$9,264,942	\$15,727,809	\$18,514,285	\$20,081,290	\$28,453,343
■ 3%	\$7,461,785	\$15,106,015	\$19,615,559	\$23,682,262	\$29,062,507
■ Age 65	\$16,826	\$33,705	\$51,742	\$58,836	\$88,895
■ Total	\$17,334,664	\$35,578,971	\$45,269,912	\$53,276,292	\$68,662,311

# City of South Bend, Indiana History of Circuit Breaker Tax Credits 2009-2013

Year Payable	Circuit Breaker Tax Credit
2009	\$8,679,919
2010	16,595,854
2011	20,586,230
2012	23,965,911
2013	27,865,606

Note: Per the Legislative Services Agency and the St. Joseph County 2012 and 2013 Abstracts.

# City of South Bend, Indiana

## *Gross Assessed Value by Taxing District*

	Pay 2009	Pay 2010	Pay 2011	Pay 2012	Pay 2013	Percent Change (2009 – 2013)
	(In Thousands)					
South Bend-Centre	\$808,780	\$814,170	\$768,533	\$716,478	\$628,004	-22.35%
South Bend-Clay	151,176	164,631	173,714	172,466	159,476	5.49%
South Bend-German	658,000	654,609	625,390	639,740	668,529	1.60%
South Bend (Portage)	3,639,782	3,304,171	3,288,784	3,242,405	3,488,747	-4.15%
South Bend-Penn	106,744	111,148	112,062	112,979	111,248	4.22%
South Bend (Warren)	24,536	24,686	24,927	28,176	35,218	43.54%
<b>Total</b>	<b>\$5,389,018</b>	<b>\$5,073,415</b>	<b>\$4,993,410</b>	<b>\$4,912,244</b>	<b>\$5,091,222</b>	<b>-5.53%</b>

Note: Per the St. Joseph County Abstracts. Includes assessed valuation for TIF areas.

It's all about experience.



# City of South Bend, Indiana

## *Net Assessed Value by Taxing District*

	Pay 2009	Pay 2010	Pay 2011	Pay 2012	Pay 2013	Percent Change (2009 – 2013)
	(In Thousands)					
South Bend-Centre	\$513,625	\$508,944	\$470,369	\$423,730	\$344,170	-32.99%
South Bend-Clay	107,364	120,515	129,159	126,699	116,364	8.38%
South Bend-German	515,220	513,966	494,442	510,060	526,663	2.22%
South Bend (Portage)	2,073,474	1,925,980	1,916,963	1,927,119	1,935,855	-6.64%
South Bend-Penn	67,938	70,481	69,228	70,026	70,818	4.24%
South Bend (Warren)	17,904	20,174	22,185	26,805	32,744	82.89%
<b>Total</b>	<b>\$3,295,525</b>	<b>\$3,160,060</b>	<b>\$3,102,347</b>	<b>\$3,084,440</b>	<b>\$3,026,614</b>	<b>-8.16%</b>

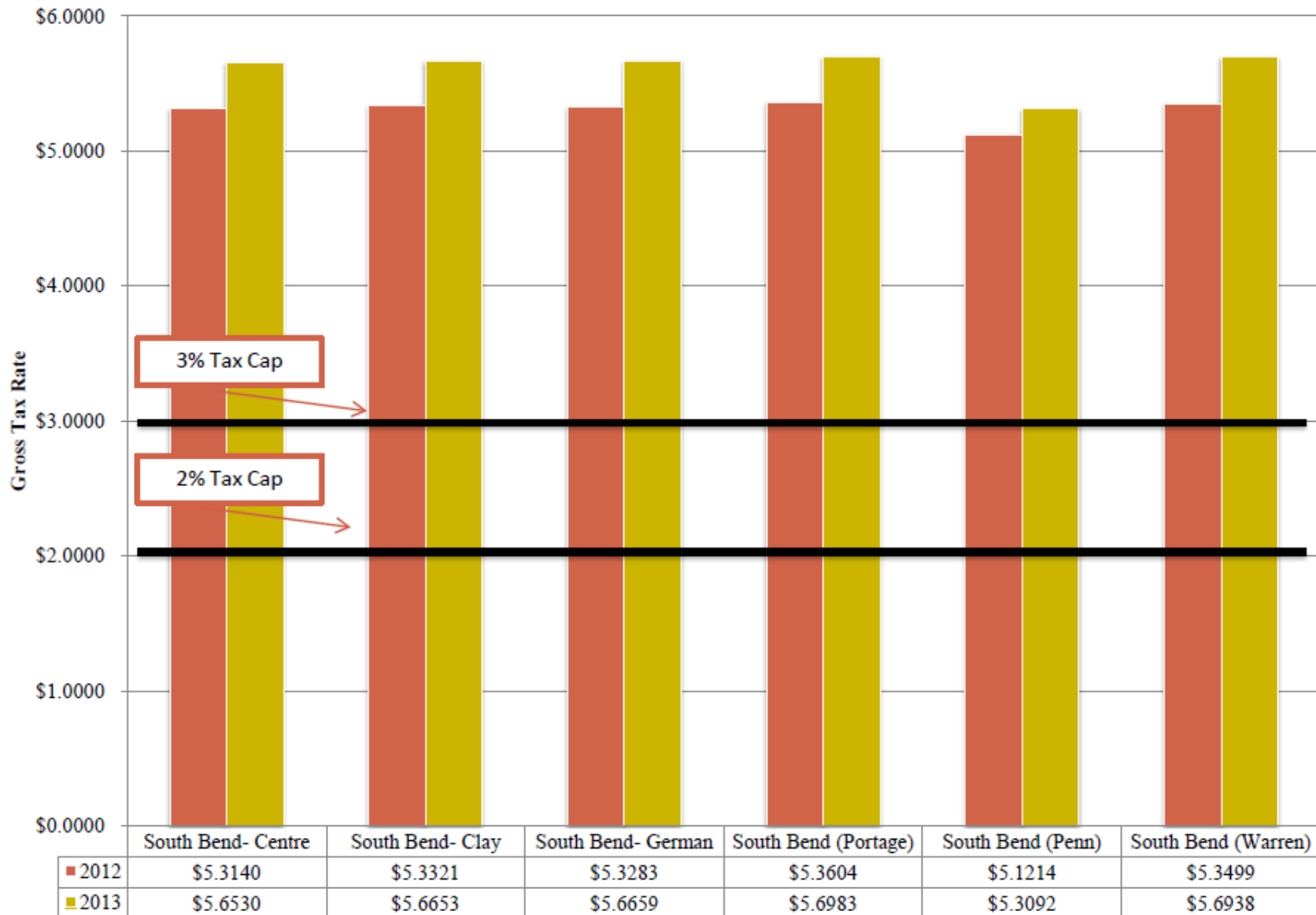
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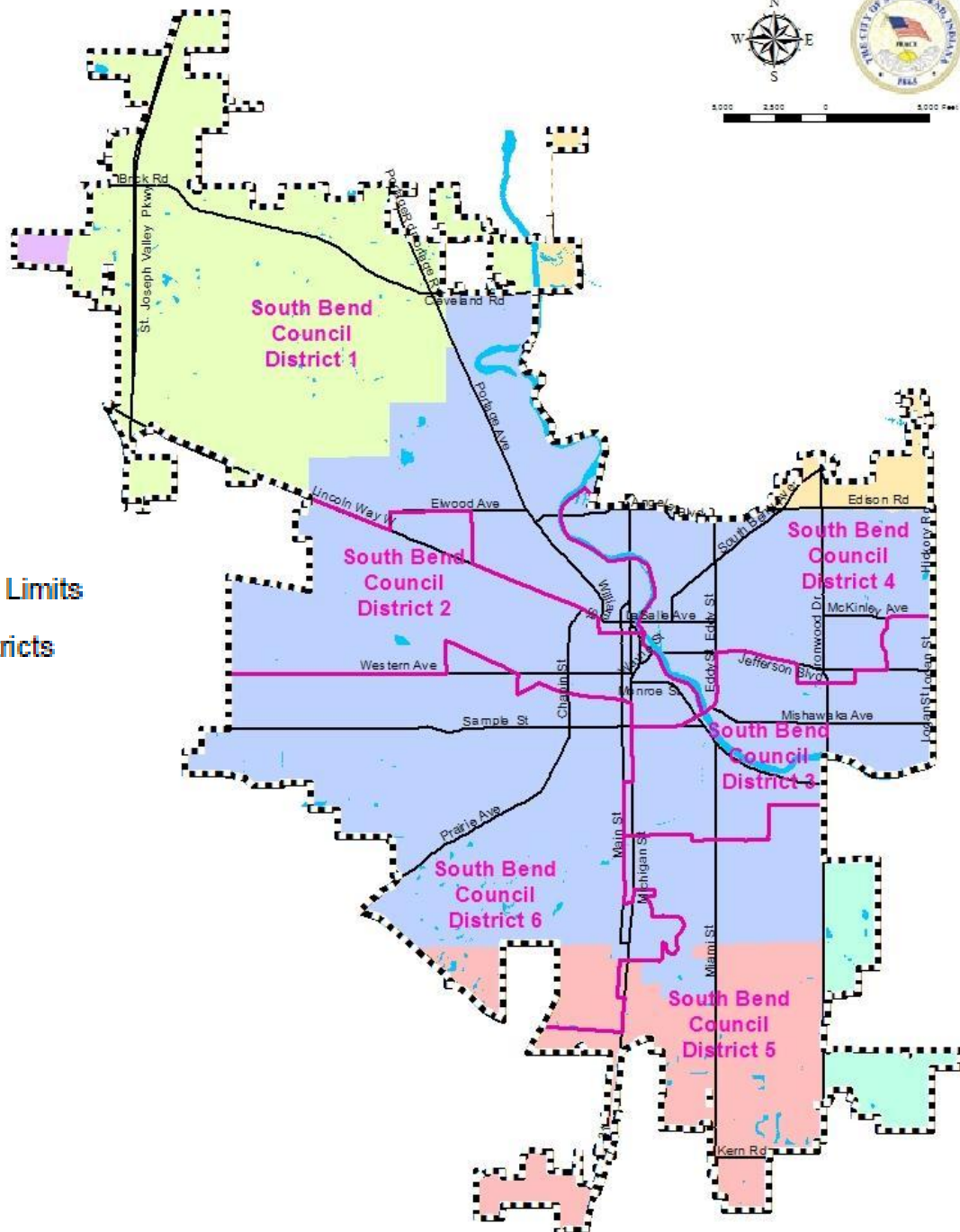
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# Comments



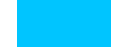

- Gross Assessed Value
  - Assessed value decreased by 5.53% from 2009 to 2013
  - 40.83% of tax base subject to 1% tax cap
  - 14.00% of tax base subject to 2% tax cap
  - 45.17% of tax base subject to 3% tax cap
- Net Assessed Value
  - Assessed value decreased by 8.16% from 2009 to 2013
  - 20.97% of tax base subject to 1% tax cap
  - 21.72% of tax base subject to 2% tax cap
  - 57.31% of tax base subject to 3% tax cap

# City of South Bend, Indiana Gross Tax Rates by Taxing District 2012 - 2013





**Legend**

-  South Bend City Limits
-  City Council Districts
-  Bodies of Water
-  Major Roads

**Townships**

**NAME**

-  Centre
-  Clay
-  German
-  Penn
-  Portage
-  Warren

# South Bend Civil City Historical Gross Tax Rates by Fund 2009-2013

Fund	Gross Tax Rates				
	2009	2010	2011	2012	2013
General	\$1.9777	\$2.2536	\$2.4381	\$2.4954	\$2.5678
Fire Pension	0.0117				
Police Pension	0.0189				
Parks & Recreation	0.3656	0.4401	0.4818	0.4957	0.5102
Cumulative Capital Development	<u>0.0342</u>	<u>0.0342</u>	<u>0.0342</u>	<u>0.0328</u>	<u>0.0328</u>
Totals	<u>\$2.4081</u>	<u>\$2.7279</u>	<u>\$2.9541</u>	<u>\$3.0239</u>	<u>\$3.1108</u>

Note: Per the St. Joseph County Budget Orders.

It's all about experience.

# Comments

- Total Tax Rates for the City are above \$3.000 in all taxing districts
- Majority of tax credits from properties subject to 2% and 3% tax caps
- Of total circuit breaker tax credits within the County, approximately 40.58% (including TIF areas) is allocable to the City



# Council Priorities

1. Economic Development
2. Public Safety
3. Parks
4. Infrastructure (Curbs, Sidewalks & Streets)
5. City Corridors
6. Vacant & Abandoned Housing
7. Code
8. Quality of Life



# What South Bend Must Be

Our goal is to ensure South Bend is a **strong** and **open** city for **everyone**, where:

1: The basics are easy for citizens

2: Government services are first-rate

3: Everyone can thrive





# 1. The Basics Are Easy

“The basics are easy” means citizens do not have to worry about...

- Crime and safety
- Emergency medical services
- Clean water and air
- Safe and functional streets

...because we take care of it so well.



## 2. Services are First-Rate

“Services are first-rate” means that local government performs

- Communicating with citizens
- Fixing problems
- Providing answers
- Dealing with feedback
- Using resources wisely
- Attracting and retaining great employees

... beyond all reasonable expectations.



# 3. Everyone Can Thrive

“Everyone can thrive” means living in South Bend comes with...

- Good job opportunities
- A strong neighborhood
- A great quality of life
- Educational excellence
- Connections inside and outside

... for **all residents.**



# The values that guide us

**Values** – ethical ideals and public policy guidance to our collective and individual actions:

- Integrity in our stewardship
- Unity through our diversity
- Accountability for our results
- Transparency in our purposes and activities
- Creativity in our approach
- Strength in our finances
- Belief in our co-workers
- Fairness for our customers



# Our strategy to get there

**Strategy** – Key guide posts to frame long and short-term planning efforts:

1. Measure how well we deliver and make decisions based on good information
2. Streamline city processes for citizens/customers
3. Break down bureaucratic walls to deal with complex issues
4. Welcome innovation and question habit
5. Form connections and partnerships for economic growth, education, public safety and quality of life
6. Attract, grow, retain, and engage excellent employees in an excellent work environment



# 2014 Priorities

- Economic Development/Jobs
- Information Technology Strategy
- Vacant & Abandoned Housing
- Customer Service/Performance Management
- 2 Way Streets (Downtown)
- Anti Violence
- Workforce Development
- Corridors
- Parks
- Code Enforcement
- 311 Center



# Key Funds



# Revenue Summary for Key Funds - 2008 to 2014

<i>Fund</i>	<i>Fund Name</i>	<i>2008 Actual</i>	<i>2009 Actual</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Amended Budget</i>	<i>2014 Preliminary Budget</i>
<b><u>General Fund</u></b>								
101	GENERAL FUND - PROPERTY TAXES	14,574,480	79,162,937	38,780,847	38,514,550	39,368,431	39,000,000	37,399,180
101	GENERAL FUND - PS LOIT TRANSFERS	0	0	4,998,691	4,976,969	5,476,534	7,101,757	0
101	GENERAL FUND - OTHER	19,355,924	17,118,721	17,670,408	17,420,150	18,740,310	17,830,530	18,595,833
	<b>Total General Fund</b>	<b>33,930,404</b>	<b>96,281,658</b>	<b>61,449,946</b>	<b>60,911,669</b>	<b>63,585,275</b>	<b>63,932,287</b>	<b>55,995,013</b>
<b><u>Parks &amp; Recreation</u></b>								
201	PARKS & REC - PROPERTY TAXES	2,461,101	13,919,096	7,591,932	7,613,760	7,824,056	7,800,000	7,430,898
201	PARKS & REC - OTHER	3,716,576	3,709,703	3,974,245	4,375,293	4,451,329	4,562,329	4,759,509
	<b>Total Parks &amp; Recreation</b>	<b>6,177,677</b>	<b>17,628,799</b>	<b>11,566,177</b>	<b>11,989,053</b>	<b>12,275,385</b>	<b>12,362,329</b>	<b>12,190,407</b>
<b><u>Other Key Funds</u></b>								
227	LOSS RECOVERY FUND	4,462,214	441,935	16,091	224,246	21,894	3,829,857	17,000
249	PUBLIC SAFETY LOIT	0	0	6,083,195	5,510,917	6,789,333	5,900,386	5,962,310
404	COUNTY OPTION INCOME TAX	6,504,988	8,385,056	7,828,067	8,223,812	9,443,965	8,732,872	8,549,785
408	ECONOMIC DEVELOPMENT INCOME TAX	4,330,228	4,060,012	9,330,188	7,948,566	9,673,476	8,732,012	8,808,786
620	WATER WORKS OPERATIONS	13,993,027	14,207,162	14,226,351	14,149,682	15,598,809	14,687,748	14,711,333
641	SEWAGE WORKS OPERATIONS	22,921,400	24,019,035	25,257,312	28,897,031	31,096,953	33,131,547	33,043,078
	<b>Total Other Key Funds</b>	<b>52,211,857</b>	<b>51,113,200</b>	<b>62,741,204</b>	<b>64,954,254</b>	<b>72,624,430</b>	<b>75,014,422</b>	<b>71,092,292</b>
	<b>Total</b>	<b>92,319,938</b>	<b>165,023,657</b>	<b>135,757,327</b>	<b>137,854,976</b>	<b>148,485,090</b>	<b>151,309,038</b>	<b>139,277,712</b>





# Expenditure Summary for Key Funds - 2008 to 2014

<i>Fund</i>	<i>Fund Name</i>	<i>2008 Actual</i>	<i>2009 Actual</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Amended Budget</i>	<i>2014 Preliminary Budget</i>
<b><u>General Fund</u></b>								
101	GENERAL FUND - PUBLIC SAFETY	48,989,091	47,175,713	47,608,301	50,408,110	53,450,133	53,791,388	48,524,561
101	GENERAL FUND - OTHER	17,514,455	14,152,155	11,632,884	11,030,752	12,264,511	11,175,928	10,828,520
	<b>Total General Fund</b>	<b>66,503,546</b>	<b>61,327,868</b>	<b>59,241,185</b>	<b>61,438,862</b>	<b>65,714,644</b>	<b>64,967,316</b>	<b>59,353,081</b>
<b><u>Parks &amp; Recreation</u></b>								
201	PARKS & RECREATION	12,424,641	10,709,907	11,034,333	11,758,626	12,491,428	12,892,463	12,233,416
	<b>Total Parks &amp; Recreation</b>	<b>12,424,641</b>	<b>10,709,907</b>	<b>11,034,333</b>	<b>11,758,626</b>	<b>12,491,428</b>	<b>12,892,463</b>	<b>12,233,416</b>
<b><u>Other Key Funds</u></b>								
227	LOSS RECOVERY FUND	0	264,637	286,795	99,400	538,967	526,185	2,500,000
249	PUBLIC SAFETY LOIT	0	0	4,940,000	4,976,969	5,293,619	7,101,757	6,430,309
404	COUNTY OPTION INCOME TAX	6,465,672	4,132,545	7,208,580	6,142,472	9,137,438	9,258,915	9,311,228
408	ECONOMIC DEVELOPMENT INCOME TA	4,053,471	3,257,589	3,949,573	8,474,479	9,668,671	8,933,379	6,976,813
620	WATER WORKS OPERATIONS	14,829,974	13,946,540	14,534,297	15,048,859	15,026,688	14,795,947	14,702,175
641	SEWAGE WORKS OPERATIONS	23,426,749	26,246,904	22,661,359	34,566,327	31,924,566	34,982,238	34,720,823
	<b>Total Other Key Funds</b>	<b>48,775,866</b>	<b>47,848,215</b>	<b>53,580,604</b>	<b>69,308,506</b>	<b>71,589,949</b>	<b>75,598,421</b>	<b>74,641,348</b>
	<b>Total</b>	<b>127,704,053</b>	<b>119,885,990</b>	<b>123,856,122</b>	<b>142,505,994</b>	<b>149,796,021</b>	<b>153,458,200</b>	<b>146,227,845</b>



# General Fund

- Property taxes - \$37,399,180 estimated for 2014 – received in June and December from the county. Reduced from \$39,000,000 estimate for 2013.
- Total 2014 revenue estimate is \$55,995,013 – reduced by property tax revenue estimate and \$7,101,757 PS LOIT that will be spent directly from Fund 249.
- General fund cash reserves target – 25% of expenditures. Actual amount was 43% at December 31, 2012. Percentage dips below the 25% target during the year due to timing of property tax collections.
- 2014 expenditure budget - \$59,353,801. A total of \$48,524,561 is spent for police and fire protection (82%).
- 2014 Budget Challenge - work ongoing to balance revenue and expenditures.



# Parks & Recreation

- Property taxes - \$7,430,898 estimated for 2014 – received in June and December from the county - \$7,800,000 budgeted for 2013.
- Total 2014 revenue estimate is \$12,190,407
- 2014 expenditure budget is \$12,233,416 for the following activities:
  - Administration - \$1,218,291
  - Parks Maintenance - \$4,822,906
  - Golf Courses - \$1,524,104
  - Recreation Programs - \$2,149,081
  - Potawatomi Zoo - \$2,365,262
  - Greenhouse - \$54,432
  - Graffiti Abatement - \$99,340 (reimbursed by the General Fund)
- 2014 Budget challenge – capital is not included.



# County Option Income Tax

- COIT tax rate - .6% of payroll. The 2014 tax revenue estimate is \$7,925,409. COIT tax revenue is received monthly from the county.
- The total revenue estimate is \$8,549,785.
- The 2014 expenditure budget is \$9,311,228 and includes the following activities:
  - Debt Service - \$1,816,726 (i.e. Police/Fire Building , Public Works Center)
  - Information Technology - \$2,441,471
  - Street Lights Electricity - \$1,475,000
  - Police & Fire Department Gasoline - \$1,247,371
  - Curb & Sidewalk Program - \$723,176
  - Telephone Costs - \$450,000
  - Other - \$1,157,484 (capital, building maintenance, subsidies)
- 2014 Budget challenge – ongoing work to balance revenue and expenditures



# Economic Development Income Tax

- EDIT tax rate - .4% of payroll. The 2014 tax revenue estimate is \$8,259,126. EDIT tax revenue is received monthly from the county.
- Vacant and abandoned building appropriation moved from EDIT to Loss Recovery Fund for 2014
- The total revenue estimate is \$8,808,786. Includes \$354,660 in TJX (AJ Wright) penalty fee revenue.
- The 2014 expenditure budget is \$6,976,813 and includes the following activities:
  - Street Department Operations - \$1,866,582
  - Debt Service - \$1,924,783 (i.e. Morris PAC, Leighton Plaza)
  - Dept. of Community Investment Operations - \$1,769,047
  - Police Department Auto Repair - \$700,628
  - Other - \$715,773 (subsidies, other)
- 2014 Budget Opportunity – current surplus of \$1,831,973



# Public Safety Local Option Income Tax

- PS LOIT tax rate - .25% of payroll. The 2014 tax revenue estimate is \$5,951,310. PS LOIT tax revenue is received monthly from the county.
- The total revenue estimate is \$5,962,310 and may only be used to cover public safety costs (i.e. police and fire).
- The 2014 expenditure budget is \$6,430,309 and pays for approximately 41 police officers and 34 firefighters.
- 2014 Budget Challenge – spending down fund reserves of \$467,999. Projected cash reserves of \$1,320,572 at December 31, 2014.



# Utility Enterprise Funds

- Utility enterprise funds operate similar to a private business and charge fees to cover costs incurred. These funds do not receive property tax dollars.
- Sewage Works - \$34,720,823 operating budget for 2014  
(Sewer – \$42.83/month, Sewer Ins. - \$1.18/month)
- Water Works - \$14,702,175 operating budget for 2014  
(Water - \$11.56/month, Water Ins. - \$2.00/month)
- Budget Challenges – Determine proper sewer rate increase to support the long term control plan, loss of New Energy plant revenue, determine the proper PILOT amount to be paid.

Residential rates for a single family home are presented.



# Loss Recovery Fund

- The Loss Recovery Fund was established in 2008 to receive the collection of \$4.46 million dollars in MTBE settlement monies.
- The fund has received \$3.8 million dollars during 2013 as the result of a lawsuit settlement.
- For the 2014 budget, propose to transfer funding for vacant and abandoned buildings from the EDIT Fund to the Loss Recovery Fund. Propose to increase funding from \$1.0 million to \$2.0 million dollars
- 2014 Budget Opportunity – cash reserves available for important capital projects.



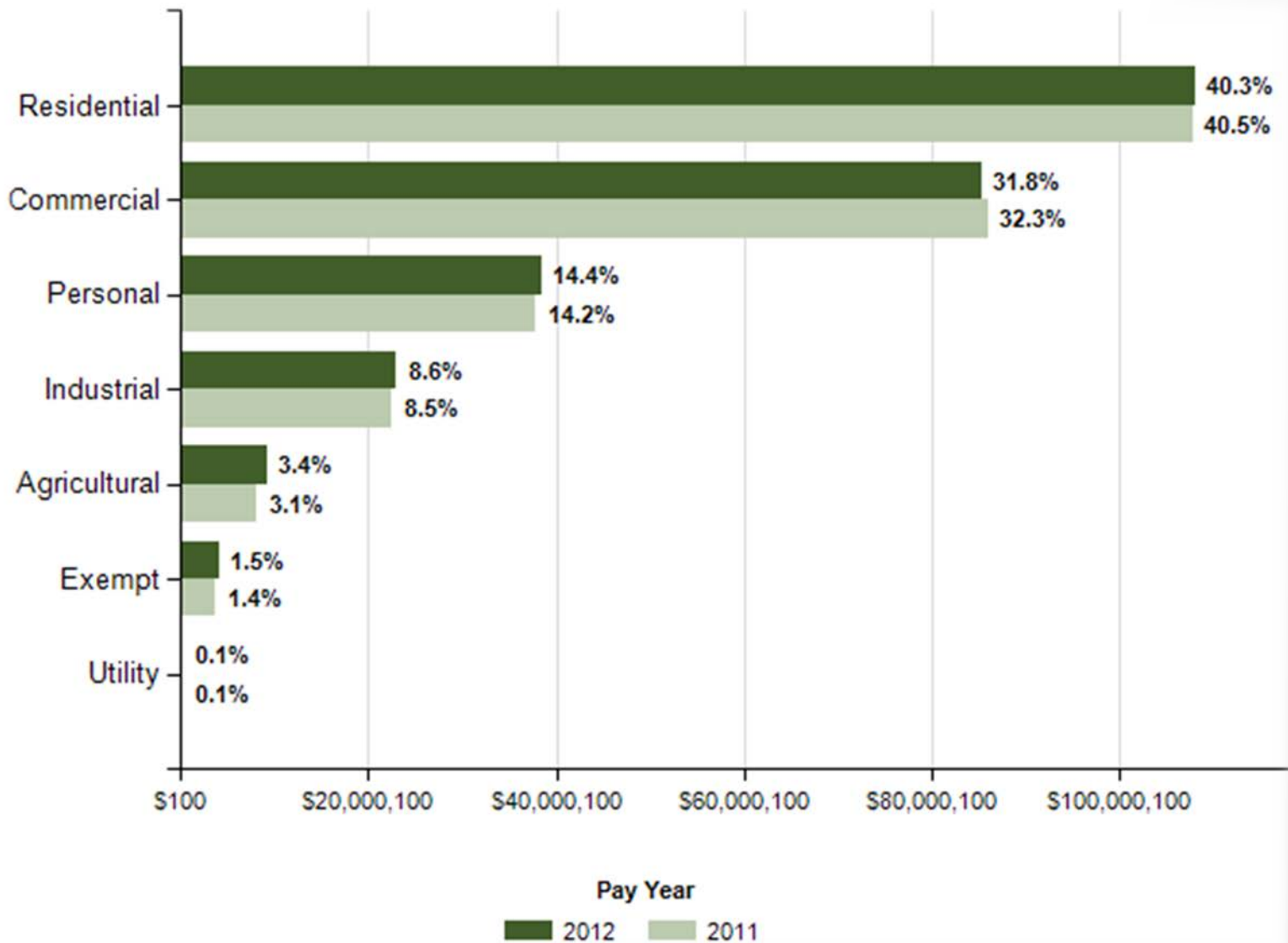


# Appendix

- Property Tax Information
- 2014 Preliminary Budget Overview
- Revenue Trends – 2008 through 2014
- Expenditure Trends – 2008 through 2014

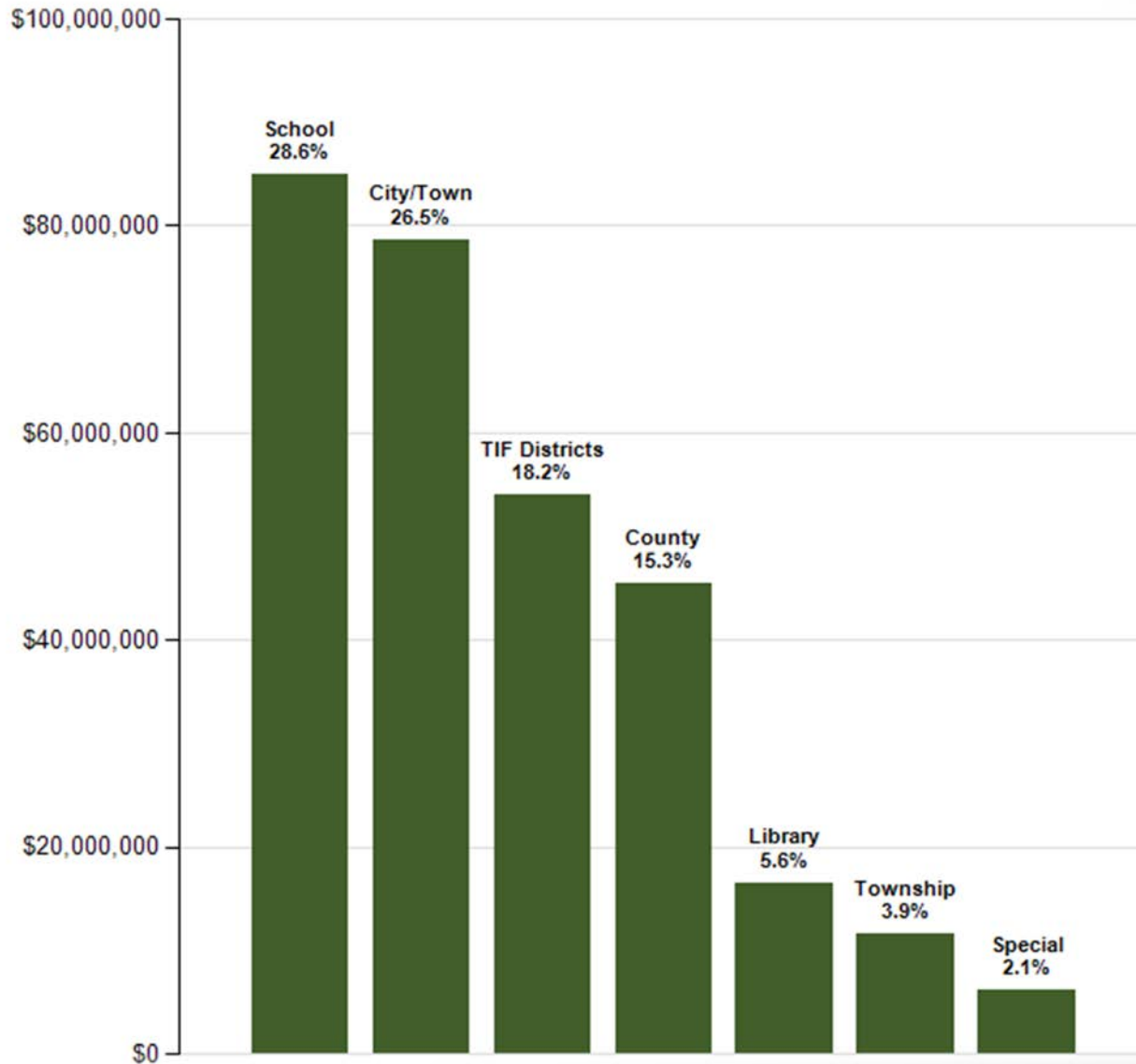


# Who Pays Property Taxes? St. Joseph County





# Who Receives Property Taxes? St. Joseph County





# Property Tax Collections

## Comparative Years - May 14, 2013

Fund Name	Fund No.	Actual 2012/Pay 2013 Collections	Actual 2011/Pay 2012 Collections	Actual 2010/Pay 2011 Collections	Actual 2009/Pay 2010 Collections	Actual 2008/Pay 2009 Collections	Actual 2007/Pay 2008 Collections	Actual 2006/Pay 2007 Collections
<b>City</b>								
General Fund	101	\$19,849,795.94	\$39,368,430.88	\$38,514,549.66	\$39,814,543.36	\$41,760,551.78	\$50,966,189.00	\$48,720,726.00
Parks & Recreation	201	3,943,985.47	7,824,056.13	7,613,760.39	7,775,284.24	7,723,389.12	8,473,456.00	8,271,741.00
Studebaker Corridor Debt	310	0.00	0.00	0.00	0.00	0.00	0.00	11,590.00
College Football Hall of Fame	313	693,822.13	1,133,205.12	1,549,953.75	1,516,486.91	1,180,901.15	1,513,804.00	1,127,140.00
Cumulative Capital Development	406	253,552.96	517,710.39	540,453.72	604,214.32	722,483.79	972,798.00	989,824.00
Fire Pension	701	0.00	0.00	0.00	0.00	247,165.62	1,646,881.00	1,536,839.00
Police Pension	702	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>399,267.00</u>	<u>1,626,919.00</u>	<u>1,380,555.00</u>
<b>Total - City</b>		<b>24,741,156.50</b>	<b>48,843,402.52</b>	<b>48,218,717.52</b>	<b>49,710,528.83</b>	<b>52,033,758.46</b>	<b>65,200,047.00</b>	<b>62,038,415.00</b>
<b>Tax Increment Financing</b>								
Airport TIF District	324	7,111,555.29	11,631,287.13	11,187,767.66	11,421,007.24	10,087,422.62	10,842,312.26	8,851,076.92
Sample Ewing TIF	414	0.00	0.00	0.00	0.00	0.00	0.00	778,093.13
South Bend Central TIF District	420	1,705,490.58	3,671,478.32	3,633,473.20	3,915,158.32	3,420,958.84	3,882,883.92	3,276,168.69
West Washington TIF District	422	264,689.94	422,714.50	431,085.39	631,344.95	228,704.14	360,629.23	287,094.73
Central Medical TIF District	426	613,184.76	1,606,914.83	1,704,238.37	1,759,028.21	1,765,934.06	921,967.21	928,112.55
Northeast TIF District	429	431,978.67	1,351,048.08	715,062.50	181,266.08	14,133.72	22,191.42	13,467.51
Southside TIF District #1	430	1,381,537.24	2,466,202.75	1,808,952.25	2,449,934.15	1,644,200.70	357,351.62	457,985.43
Erskine Commons TIF District #2 (1)	431	0.00	0.00	784,372.59	3,140,749.75	2,837,842.49	1,240,194.04	2,890.85
Erskine Village TIF District #3 (2)	432	659,734.88	0.00	1,603,182.09	1,858,426.55	1,900,860.36	1,534,115.47	775,621.72
Douglas Road TIF District	435	164,167.82	285,713.22	306,053.20	273,511.59	187,247.91	125,293.98	13,940.78
Northeast Residential TIF District	436	1,340,027.53	2,514,047.92	2,446,102.90	1,815,828.92	0.00	0.00	0.00
Airport Urban Enterprise Zone	454	0.00	<u>111,721.26</u>	<u>123,164.82</u>	<u>132,019.50</u>	<u>169,410.67</u>	<u>0.00</u>	<u>0.00</u>
<b>Total - Tax Increment Financing</b>		<b>13,672,366.71</b>	<b>24,061,128.01</b>	<b>24,743,454.97</b>	<b>27,578,275.26</b>	<b>22,256,715.51</b>	<b>19,286,939.15</b>	<b>15,384,452.31</b>
<b>Grand Total</b>		<b><u>\$38,413,523.21</u></b>	<b><u>\$72,904,530.53</u></b>	<b><u>\$72,962,172.49</u></b>	<b><u>\$77,288,804.09</u></b>	<b><u>\$74,290,473.97</u></b>	<b><u>\$84,486,986.15</u></b>	<b><u>\$77,422,867.31</u></b>

(1) TIF tax increment eliminated for 2011/pay 2012 and thereafter

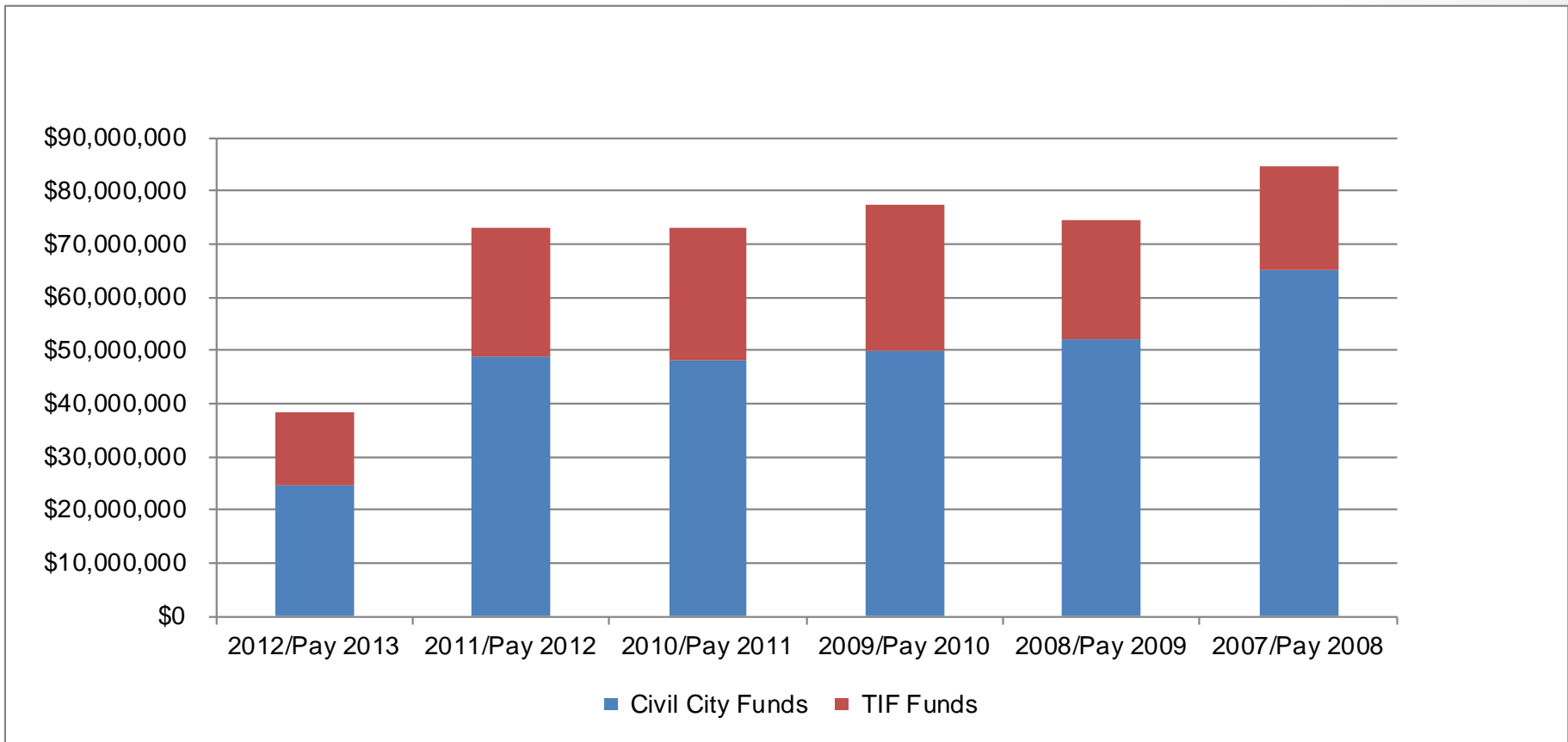
(2) TIF tax increment eliminated for one year, 2011/pay 2012. Available for 2012/pay 2013. Redevelopment Commission released TIF for 2013/pay 2014.

Actual collections include delinquent taxes from prior tax periods.



# Property Tax Collection Trends

## June 17, 2013



Type	2012/Pay 2013	2011/Pay 2012	2010/Pay 2011	2009/Pay 2010	2008/Pay 2009	2007/Pay 2008	2006/Pay 2007
Civil City Funds	24,741,156.50	48,843,402.52	48,218,717.52	49,710,528.83	52,033,758.46	65,200,047.00	62,038,415.00
TIF Funds	13,672,366.71	24,061,128.01	24,743,454.97	27,578,275.26	22,256,715.51	19,286,939.15	15,384,452.31
<b>Total Property Tax Collections</b>	<b><u>38,413,523.21</u></b>	<b><u>72,904,530.53</u></b>	<b><u>72,962,172.49</u></b>	<b><u>77,288,804.09</u></b>	<b><u>74,290,473.97</u></b>	<b><u>84,486,986.15</u></b>	<b><u>77,422,867.31</u></b>



**CITY OF SOUTH BEND, INDIANA**  
**DETAIL OF NET ASSESSED VALUATION**  
**(Assessment For the Year 2012 Payable in 2013)**

	<b>South Bend Centre Twp</b>	<b>South Bend Clay Twp</b>	<b>South Bend German Twp</b>	<b>South Bend Penn Twp</b>	<b>South Bend Warren Twp</b>	<b>South Bend Portage Twp</b>	<b>Totals</b>	<b>Percent</b>
Value of land	\$112,649,600	\$24,480,200	\$69,431,600	\$16,784,300	\$2,174,300	\$392,663,300	\$618,183,300	
Value of improvements	477,640,200	122,403,400	434,165,900	91,189,100	26,117,900	2,683,188,170	3,834,704,670	
<b>Total value of real estate</b>	<b>590,289,800</b>	<b>146,883,600</b>	<b>503,597,500</b>	<b>107,973,400</b>	<b>28,292,200</b>	<b>3,075,851,470</b>	<b>4,452,887,970</b>	
Less: Mortgage, veterans, blind, age 65 & other exemptions	(234,399,434)	(34,719,574)	(81,887,303)	(27,092,434)	0	(1,017,117,465)	(1,395,216,210)	
Tax-exempt property	(41,023,590)	(7,986,942)	(32,058,380)	(9,400,300)	0	(298,961,578)	(389,430,790)	
Investment Deduction	0	0	0	0	0	(1,918,700)	(1,918,700)	
Tax increment financing	(94,770,861)	(8,513,401)	(257,726,946)	0	(25,818,670)	(363,550,241)	(750,380,119)	
Tax abatements	(6,835,963)	(203,588)	(18,839,488)	(3,007,895)	(2,473,530)	(26,368,506)	(57,728,970)	
<b>Net value of real estate</b>	<b>213,259,952</b>	<b>95,460,095</b>	<b>113,085,383</b>	<b>68,472,771</b>	<b>0</b>	<b>1,367,934,980</b>	<b>1,858,213,181</b>	<b>78.37%</b>
Gross personal property assessments	26,717,540	7,923,880	155,011,460	2,064,030	6,455,040	339,328,540	537,500,490	
Less: Tax abatements	0	0	(6,092,993)	0	0	(8,864,874)	(14,957,867)	
Tax-exempt property	(1,574,950)	(201,740)	(2,987,960)	(929,160)	0	(93,837,377)	(99,531,187)	
Investment deduction	0	0	0	0	0	0	0	
Tax increment financing	0	0	0	0	0	(10,969,370)	(10,969,370)	
<b>Net value of personal property</b>	<b>25,142,590</b>	<b>7,722,140</b>	<b>145,930,507</b>	<b>1,134,870</b>	<b>6,455,040</b>	<b>225,656,919</b>	<b>412,042,066</b>	<b>17.38%</b>
<b>Net value of utilities</b>	<b>10,996,270</b>	<b>4,668,400</b>	<b>9,919,770</b>	<b>1,210,340</b>	<b>470,610</b>	<b>73,567,060</b>	<b>100,832,450</b>	<b>4.25%</b>
<b>Total net assessed valuation</b>	<b>249,398,812</b>	<b>107,850,635</b>	<b>268,935,660</b>	<b>70,817,981</b>	<b>6,925,650</b>	<b>1,667,158,959</b>	<b>2,371,087,697</b>	<b>100.00%</b>
<b>Percentage of Total</b>	<b>10.52%</b>	<b>4.55%</b>	<b>11.34%</b>	<b>2.99%</b>	<b>0.29%</b>	<b>70.31%</b>	<b>100.00%</b>	

**Summary**

	<b>Real Property</b>	<b>Personal Property/ Utilities</b>	<b>Total</b>	<b>Percent</b>
Total value	4,452,887,970	638,332,940	5,091,220,910	100.00%
Deductions & exemptions	(1,397,134,910)	0	(1,397,134,910)	-27.44%
Tax exempt property	(389,430,790)	(99,531,187)	(488,961,977)	-9.60%
Tax increment financing	(750,380,119)	(10,969,370)	(761,349,489)	-14.95%
Tax abatements	(57,728,970)	(14,957,867)	(72,686,837)	-1.43%
<b>Total net assessed valuation</b>	<b>1,858,213,181</b>	<b>512,874,516</b>	<b>2,371,087,697</b>	<b>46.57%</b>
<b>Percent</b>	<b>78.37%</b>	<b>21.63%</b>	<b>100.00%</b>	



# Net Assessed Value of Taxable Property

<u>Tax Year/ Collection Year</u>	<u>Real Net Assessed Value</u>	<u>Personal Net Assessed Value</u>	<u>Utilities Net Assessed Value</u>	<u>Total Net Assessed Value</u>	<u>Percent Change</u>
2002/2003	2,320,892,057	573,145,357	74,065,200	2,968,102,614	51.52%
2003/2004	2,215,693,906	489,027,130	103,129,310	2,807,850,346	-5.40%
2004/2005	2,179,070,901	534,229,647	105,604,270	2,818,904,818	0.39%
2005/2006	2,200,118,689	536,981,781	98,165,420	2,835,265,890	0.58%
2006/2007	2,520,098,365	411,815,002	90,443,780	3,022,357,147	6.60%
2007/2008	2,493,481,003	389,863,705	92,736,090	2,976,080,798	-1.53%
2008/2009	2,137,129,242	435,866,407	95,891,770	2,668,887,419	-10.32%
2009/2010	1,911,818,036	443,253,787	98,433,750	2,453,505,573	-8.07%
2010/2011	1,809,523,734	413,918,368	101,009,760	2,324,451,862	-5.26%
2011/2012	1,858,836,588	426,872,370	95,165,650	2,380,874,608	2.43%
2012/2013	1,858,213,181	412,042,066	100,832,450	2,371,087,697	-0.41%

**Source: St. Joseph County Auditor's office**



# Direct and Overlapping Property Tax Rates – 2002 to 2013

(rate per \$100 of net assessed value)

Tax Year/ Collection Year	City Direct Rates						Overlapping Rates						Grand Total
	General Fund	Parks/ Recreation	Firefighters' Pension	Police Pension	Cumulative Capital Development	Total Direct	St. Joseph County	Schools Districts	Township	Library	Other (1)	Total Overlapping	
2002/2003	1.5668	0.2647	0.0493	0.0442	0.0356	1.9606	0.7366	1.4792	0.1122	0.1686	0.2240	2.7206	4.6812
2003/2004	1.6871	0.2859	0.0532	0.0477	0.0376	2.1115	0.7652	1.6201	0.0923	0.1830	0.2209	2.8815	4.9930
2004/2005	1.6845	0.2902	0.0540	0.0485	0.0376	2.1148	0.7831	1.5969	0.0276	0.1854	0.1828	2.7758	4.8906
2005/2006	1.7386	0.2981	0.0554	0.0498	0.0376	2.1795	0.9899	1.6033	0.0269	0.2027	0.1501	2.9729	5.1524
2006/2007	1.6838	0.2858	0.0531	0.0477	0.0342	2.1046	0.8711	1.5419	0.0285	0.1957	0.1737	2.8109	4.9155
2007/2008	1.7924	0.2979	0.0579	0.0572	0.0342	2.2396	0.7576	1.5417	0.0482	0.2216	0.1944	2.7635	5.0031
2008/2009	1.9777	0.3656	0.0117	0.0189	0.0342	2.4081	0.5693	1.0297	0.0537	0.2257	0.1733	2.0517	4.4598
2009/2010	(2) 2.2536	0.4401	0.0000	0.0000	0.0342	2.7279	0.5866	1.0728	0.0406	0.2657	0.1835	2.1492	4.8771
2010/2011	2.4381	0.4818	0.0000	0.0000	0.0342	2.9541	0.5424	1.2211	0.0438	0.3027	0.1958	2.3058	5.2599
2011/2012	2.4954	0.4957	0.0000	0.0000	0.0328	3.0239	0.6212	1.1931	0.0464	0.2941	0.1817	2.3365	5.3604
2012/2013	2.5678	0.5102	0.0000	0.0000	0.0328	3.1108	0.6731	1.3493	0.0453	0.3227	0.1971	2.5875	5.6983

Source: St. Joseph County Auditor's Office - Certified Tax Rate Schedules - Rates presented for Portage Township in South Bend

(1) Includes State of Indiana, Redevelopment Commission (Hall of Fame), South Bend Transportation and South Bend Regional Airport.

(2) Firefighters' Pension and Police Pension no longer tax burden for the City of South Bend as the State of Indiana has assumed responsibility for funding these programs.

(3) Information provided for Portage Township in the City of South Bend. Property tax rates applied to net assessed valuation. Property tax billings are also subject to "circuit breaker" property tax caps on grossed assessed valuation of 1% (homestead residential property), 2% (other residential/rental property), and 3% (nonresidential real and personal property). Therefore, an increase in stated property tax rates will not result in higher property taxes paid for many taxpayers who have reached their cap.





# 2013 Amended Budget p. 1

City Controlled Funds		Cash Balance <u>1/1/2013</u>	2013 <u>Revenues</u>	2013 <u>Expenditures</u>	Adjustments	Surplus (Deficit)	Cash Balance <u>12/31/2013</u>
101	<b>GENERAL FUND</b>	28,205,848	63,932,287	64,967,316	-	(1,035,029)	27,170,819
	<b>Special Revenue Funds</b>						
102	RAINY DAY FUND	8,588,180	52,000	-	-	52,000	8,640,180
103	EXCESS LEVY	-	-	-	-	-	-
201	PARKS & RECREATION	4,885,352	12,362,329	12,892,463	-	(530,134)	4,355,218
202	MOTOR VEHICLE HIGHWAY	2,271,733	8,691,971	9,066,496	-	(374,525)	1,897,208
203	RECREATION - NONREVERTING	671,132	1,636,943	1,560,777	-	76,166	747,298
209	STUDEBAKER/OLIVER REVERTING GRANTS	1,079,675	5,000	1,000,000	(1,000,000)	(995,000)	1,084,675
210	ECONOMIC DEVELOPMENT STATE GRANTS	918,455	1,624,187	1,260,777	-	363,410	1,281,865
211	COMMUNITY INVESTMENT ADMINISTRATION	584,037	2,341,808	2,354,331	-	(12,523)	571,514
212	COMMUNITY INVESTMENT GRANTS	514,341	8,800,305	8,957,256	-	(156,951)	357,390
216	POLICE STATE SEIZURES	144,925	35,900	45,900	-	(10,000)	134,925
217	GIFT, DONATION, BEQUEST	63,233	7,150	-	-	7,150	70,383
218	POLICE CURFEW VIOLATIONS	10,885	1,025	1,000	-	25	10,910
220	LAW ENFORCEMENT CONTINUING EDUCATION	1,087,207	347,000	478,131	-	(131,131)	956,076
227	LOSS RECOVERY FUND	4,341,561	3,829,857	526,185	-	3,303,672	7,645,233
249	PUBLIC SAFETY L.O.I.T.	2,989,940	5,900,386	7,101,757	-	(1,201,371)	1,788,569
250	GENERAL GRANT	-	-	-	-	-	-
251	LOCAL ROADS & STREETS	1,714,298	1,061,143	1,235,924	-	(174,781)	1,539,517
252	EXCESS WELFARE DISTRIBUTION	1,146	-	-	-	-	1,146
258	HUMAN RIGHTS - FEDERAL GRANT	486,164	237,250	228,930	-	8,320	494,484
271	EASTRACE WATERWAY	14,323	100	346	-	(246)	14,077
273	MORRIS PAC/PALAIS ROYALE MARKETING	28,763	8,100	10,149	-	(2,049)	26,714
280	POLICE BLOCK GRANTS	3,804	185,000	185,000	-	-	3,804
281	ECONOMIC DEVELOPMENT COMM - REV BONDS	27,035	100	27,102	-	(27,002)	33
289	HAZMAT	2,683	3,000	3,000	-	-	2,683
291	INDIANA RIVER RESCUE	119,423	31,500	51,666	-	(20,166)	99,257
292	POLICE GRANTS	98,125	110,000	110,000	-	-	98,125
294	REGIONAL POLICE ACADEMY	73,815	28,500	28,500	-	-	73,815
295	COPS MORE GRANT	107,289	41,600	41,980	-	(380)	106,909
299	POLICE FEDERAL DRUG ENFORCEMENT	335,341	102,000	188,573	-	(86,573)	248,768
404	COUNTY OPTION INCOME TAX	15,327,002	8,732,872	9,258,915	-	(526,043)	14,800,959
408	ECONOMIC DEVELOPMENT INCOME TAX	9,984,411	8,732,012	8,933,379	-	(201,367)	9,783,044
410	URBAN DEVELOPMENT ACTION GRANT (UDAG)	23,753	70,104	268,146	(200,000)	(198,042)	25,711
655	PROJECT RELEAF	859,452	431,700	432,065	-	(365)	859,087
705	POLICE K-9 UNIT	1,931	2,000	2,000	-	-	1,931
	<b>Total Special Revenue Funds</b>	<b>57,359,415</b>	<b>65,412,842</b>	<b>66,250,748</b>	<b>(1,200,000)</b>	<b>(837,906)</b>	<b>57,721,509</b>



# 2013 Amended Budget p. 2

	<u>Cash Balance</u> <u>1/1/2013</u>	<u>2013</u> <u>Revenues</u>	<u>2013</u> <u>Expenditures</u>	<u>Adjustments</u>	<u>Surplus</u> <u>(Deficit)</u>	<u>Cash Balance</u> <u>12/31/2013</u>	
<b>Debt Service Fund</b>							
313	HALL OF FAME DEBT SERVICE	574,439	1,257,789	1,268,000	-	(10,211)	564,228
<b>Capital Project Funds</b>							
288	EMS / FIRE DEPARTMENT CAPITAL	5,522,335	3,730,084	4,581,267	-	(851,183)	4,671,152
377	PROFESSIONAL SPORTS DEVELOPMENT	1,040,822	687,801	876,671	-	(188,870)	851,952
401	COVELESKI STADIUM CAPITAL	26,758	500	3,540	-	(3,040)	23,718
403	ZOO ENDOWMENT	48,846	2,900	-	-	2,900	51,746
405	PARK NONREVERTING CAPITAL	492,385	203,500	217,316	-	(13,816)	478,569
406	CUMULATIVE CAPITAL DEVELOPMENT	835,769	614,325	911,220	-	(296,895)	538,874
407	CUMULATIVE CAPITAL IMPROVEMENT	97,720	434,090	367,575	-	66,515	164,235
409	CUMULATIVE SEWER	-	-	-	-	-	-
412	MAJOR MOVES CONSTRUCTION	7,896,696	528,662	3,395,846	-	(2,867,184)	5,029,512
416	MORRIS PERFORMING ARTS CENTER CAPITAL	396,268	101,500	72,666	-	28,834	425,102
434	CREED FUND	223,587	651,000	873,949	-	(222,949)	638
450	PALAIS ROYALE HISTORIC PRESERVATION	58,304	16,125	-	-	16,125	74,429
677	HALL OF FAME CAPITAL	719,086	4,500	179,322	-	(174,822)	544,264
	<b>Total Capital &amp; Debt Service Funds</b>	<b>17,933,016</b>	<b>8,232,776</b>	<b>12,747,372</b>	-	<b>(4,514,596)</b>	<b>13,418,420</b>
<b>Enterprise Funds</b>							
600	CONSOLIDATED BUILDING DEPARTMENT	203,850	1,148,035	1,148,152	-	(117)	203,733
601	PARKING GARAGES	855,444	1,146,812	1,129,839	-	16,973	872,417
610	SOLID WASTE OPERATIONS	1,169,980	5,257,701	5,565,984	-	(308,283)	861,697
611	SOLID WASTE CAPITAL	109	784,261	784,061	-	200	309
620	WATER WORKS OPERATIONS	1,763,223	14,687,748	14,795,947	-	(108,199)	1,655,024
622	WATER WORKS CAPITAL	4,145,317	14,000	1,216,792	-	(1,202,792)	2,942,525
623	WATER WORKS BOND CAPITAL	5,802,837	18,000	4,826,536	746,550	(4,808,536)	247,751
624	WATER WORKS CUSTOMER DEPOSIT	1,408,694	6,100	4,000	-	2,100	1,410,794
625	WATER WORKS SINKING FUND	4,637	2,108,381	2,108,381	-	-	4,637
626	WATER WORKS BOND RESERVE	1,311,688	313,509	-	69,416	313,509	1,555,781
629	WATER WORKS RESERVE - O & M	1,986,231	52,801	7,500	-	45,301	2,031,532
640	SEWER REPAIR INSURANCE	1,160,017	549,200	555,844	-	(6,644)	1,153,373
641	SEWAGE WORKS OPERATIONS	4,431,603	33,131,547	34,982,238	-	(1,850,691)	2,580,912
642	SEWAGE WORKS CAPITAL	8,863,109	4,560,000	11,774,073	-	(7,214,073)	1,649,036
643	SEWAGE WORKS RESERVE - O & M	3,092,304	127,098	18,000	(91,197)	109,098	3,292,599
645	2004-2006 SEWER BOND	12	-	-	-	-	12
647	2007 SEWER BOND	19,041	-	19,017	(19,017)	(19,017)	19,041
649	SEWAGE WORKS BOND SINKING	836,045	8,234,756	8,723,149	-	(488,393)	347,652
650	CLAY SEWAGE WORKS OPERATIONS	696	-	-	-	-	696



# 2013 Amended Budget p. 3

	Cash Balance <u>1/1/2013</u>	2013 <u>Revenues</u>	2013 <u>Expenditures</u>	Adjustments	Surplus <u>(Deficit)</u>	Cash Balance <u>12/31/2013</u>
<b>Enterprise Funds Continued</b>						
651	2007B SEWER BOND	39,557	-	39,512	(39,512)	45
653	SEWAGE WORKS DEBT SERVICE RESERVE	9,710,817	1,805,314	-	1,805,314	11,516,131
658	2010 CSO PLAN SEWER BOND	112,203	-	112,089	(112,089)	114
659	2011 SEWER BOND	10,166,510	60,000	10,696,720	(8,500,000)	8,029,790
661	2012 SEWER BOND	23,246,888	60,000	19,160,000	(13,853,112)	18,000,000
663	2013 SEWER BOND	-	21,200,000	2,100,000	-	19,100,000
663	2014 SEWER BOND	-	-	-	-	-
670	CENTURY CENTER	901,198	2,935,706	2,935,707	(1)	901,197
671	CENTURY CENTER CAPITAL	1,274,877	100,500	-	100,500	1,375,377
	<b>Total Enterprise Funds</b>	<b>82,506,887</b>	<b>98,301,469</b>	<b>122,703,541</b>	<b>(21,647,360)</b>	<b>79,752,175</b>
<b>Internal Service Funds</b>						
222	CENTRAL SERVICES	1,090,656	7,922,703	7,979,429	(56,726)	1,033,930
226	LIABILITY INSURANCE	5,245,412	3,033,076	2,915,927	117,149	5,362,561
278	TAKE HOME VEHICLE POLICE	391,805	129,400	103,700	25,700	417,505
711	SELF-FUNDED EMPLOYEE BENEFITS	7,428,191	12,188,900	13,348,829	(1,159,929)	6,268,262
713	UNEMPLOYMENT COMPENSATION FUND	72,566	341,450	267,247	74,203	146,769
	<b>Total Internal Service Funds</b>	<b>14,228,630</b>	<b>23,615,529</b>	<b>24,615,132</b>	<b>(999,603)</b>	<b>13,229,027</b>
<b>Trust &amp; Agency Funds</b>						
701	FIREFIGHTERS PENSION	1,347,864	5,040,279	5,900,028	(859,749)	488,115
702	POLICE PENSION	2,308,626	5,873,697	6,929,133	(1,055,436)	1,253,190
730	CITY CEMETERY TRUST	41,112	250	15,000	(14,750)	26,362
	<b>Total Trust &amp; Agency Funds</b>	<b>3,697,602</b>	<b>10,914,226</b>	<b>12,844,161</b>	<b>(1,929,935)</b>	<b>1,767,667</b>
	<b>Total City Funds</b>	<b>203,931,398</b>	<b>270,409,129</b>	<b>304,128,270</b>	<b>(22,847,360)</b>	<b>193,059,617</b>
<b>Redevelopment Commission Controlled Funds</b>						
<b>Tax Increment Financing Funds</b>						
324	TIF Revenue - Airport	18,429,252	13,940,252	25,244,592	(1,674,000)	8,798,912
414	TIF District - Sample-Ewing Gen'l	-	-	-	-	-
420	TIF District - SBCDA General	2,843,357	4,663,254	5,302,102	(638,848)	2,204,509
422	TIF District - West Washington	451,729	444,000	668,815	(224,815)	226,914
425	TIF Leighton Plaza	95,395	156,905	151,185	5,720	101,115
426	TIF Central Medical Service Area	3,859,101	1,730,000	4,770,544	(2,200,000)	3,018,557
429	TIF Northeast District	2,219,623	823,000	2,388,995	(2,200,000)	2,853,628
430	TIF Southside Development Area #1	5,394,777	1,840,000	6,122,885	(1,000,000)	2,111,892
431	TIF Southside Development Area #2 - Erskine Comm	-	-	-	-	-
432	TIF Southside Development Area #3 - Erskine Village	5,567,627	1,346,000	501,268	844,732	6,412,359



# 2013 Amended Budget p. 4

	Cash Balance <u>1/1/2013</u>	2013 <u>Revenues</u>	2013 <u>Expenditures</u>	Adjustments	Surplus (Deficit)	Cash Balance <u>12/31/2013</u>	
<b>Tax Increment Financing Funds Continued</b>							
435	TIF - Douglas Road	160,926	321,000	454,782	-	(133,782)	27,144
436	TIF - Northeast Residential	3,501,311	2,460,000	3,229,957	-	(769,957)	2,731,354
	<b>Total Tax Increment Financing Funds</b>	<b>42,523,096</b>	<b>27,724,411</b>	<b>48,835,125</b>	<b>(7,074,000)</b>	<b>(21,110,714)</b>	<b>28,486,382</b>
<b>Redevelopment Funds</b>							
305	SBCDA Bond Proceeds - 2003	-	-	-	-	-	-
428	Redevelopment District Capital - AEDA2003	-	-	-	-	-	-
433	Redevelopment Administration General	31,443	150	6,787	-	(6,637)	24,806
438	Coveleski Bond Construction	-	-	-	-	-	-
439	Certified Technology Park	816,362	1,448,074	-	-	1,448,074	2,264,436
454	Airport Urban Enterprise Zone	375,082	1,000	-	-	1,000	376,082
619	Blackthorn Golf Course Operations	45,371	1,747,379	1,997,706	(207,879)	(250,327)	2,923
	<b>Total Redevelopment Funds</b>	<b>1,268,259</b>	<b>3,196,603</b>	<b>2,004,493</b>	<b>(207,879)</b>	<b>1,192,110</b>	<b>2,668,248</b>
<b>Debt Service Funds</b>							
314	Redev Bond - 1990 Public Improvement	-	-	-	-	-	-
315	Airport 2003 Debt Reserve	1,038,904	5,000	5,000	-	-	1,038,904
317	Coveleski Bond Debt Reserve	501,748	3,500	-	-	3,500	505,248
319	Redevelopment Bond - Blackthorn Golf	326,000	50	326,050	-	(326,000)	-
328	SBCDA 2003 Debt Service	1,735,840	6,000	6,000	-	-	1,735,840
	<b>Total Debt Service Funds</b>	<b>3,602,492</b>	<b>14,550</b>	<b>337,050</b>	<b>-</b>	<b>(322,500)</b>	<b>3,279,992</b>
	<b>Total Redevelopment Commission Funds</b>	<b>47,393,846</b>	<b>30,935,564</b>	<b>51,176,668</b>	<b>(7,281,879)</b>	<b>(20,241,104)</b>	<b>34,434,621</b>
	<b>Grand Total</b>	<b>251,325,245</b>	<b>301,344,693</b>	<b>355,304,938</b>	<b>(30,129,239)</b>	<b>(53,960,245)</b>	<b>227,494,239</b>



# 2014 Proposed Budget p. 1

City Controlled Funds		Cash Balance <u>1/1/2014</u>	2014 <u>Revenues</u>	2014 <u>Expenditures</u>	Adjustments	Surplus <u>(Deficit)</u>	Cash Balance <u>12/31/2014</u>
<b>101</b>	<b>GENERAL FUND</b>	<b>27,170,819</b>	<b>55,995,013</b>	<b>59,353,081</b>	-	<b>(3,358,068)</b>	<b>23,812,751</b>
<b>Special Revenue Funds</b>							
102	RAINY DAY FUND	<b>8,640,180</b>	52,000	-	-	52,000	<b>8,692,180</b>
103	EXCESS LEVY	-	-	-	-	-	-
201	PARKS & RECREATION	<b>4,355,218</b>	12,190,407	12,233,416	-	(43,009)	<b>4,312,209</b>
202	MOTOR VEHICLE HIGHWAY	<b>1,897,208</b>	8,729,476	8,778,601	-	(49,125)	<b>1,848,083</b>
203	RECREATION - NONREVERTING	<b>747,298</b>	1,449,592	1,476,089	-	(26,497)	<b>720,801</b>
209	STUDEBAKER/OLIVER REVERTING GRANTS	<b>1,084,675</b>	305,000	1,385,000	-	(1,080,000)	<b>4,675</b>
210	ECONOMIC DEVELOPMENT STATE GRANTS	<b>1,281,865</b>	77,016	117,886	-	(40,870)	<b>1,240,995</b>
211	COMMUNITY INVESTMENT ADMINISTRATION	<b>571,514</b>	2,358,334	2,318,656	-	39,678	<b>611,192</b>
212	COMMUNITY INVESTMENT GRANTS	<b>357,390</b>	3,811,000	3,811,000	-	-	<b>357,390</b>
216	POLICE STATE SEIZURES	<b>134,925</b>	35,900	40,000	-	(4,100)	<b>130,825</b>
217	GIFT, DONATION, BEQUEST	<b>70,383</b>	7,290	-	-	7,290	<b>77,673</b>
218	POLICE CURFEW VIOLATIONS	<b>10,910</b>	1,025	1,000	-	25	<b>10,935</b>
220	LAW ENFORCEMENT CONTINUING EDUCATION	<b>956,076</b>	211,000	270,000	-	(59,000)	<b>897,076</b>
227	LOSS RECOVERY FUND	<b>7,645,233</b>	17,000	2,500,000	-	(2,483,000)	<b>5,162,233</b>
249	PUBLIC SAFETY L.O.I.T.	<b>1,788,569</b>	5,962,310	6,430,309	-	(467,999)	<b>1,320,570</b>
250	GENERAL GRANT	-	-	-	-	-	-
251	LOCAL ROADS & STREETS	<b>1,539,517</b>	1,088,000	1,075,000	-	13,000	<b>1,552,517</b>
252	EXCESS WELFARE DISTRIBUTION	<b>1,146</b>	-	1,148	-	(1,148)	<b>(2)</b>
258	HUMAN RIGHTS - FEDERAL GRANT	<b>494,484</b>	210,700	234,512	-	(23,812)	<b>470,672</b>
271	EASTRACE WATERWAY	<b>14,077</b>	100	10,000	-	(9,900)	<b>4,177</b>
273	MORRIS PAC/PALAIS ROYALE MARKETING	<b>26,714</b>	8,100	8,100	-	-	<b>26,714</b>
280	POLICE BLOCK GRANTS	<b>3,804</b>	-	-	-	-	<b>3,804</b>
281	ECONOMIC DEVELOPMENT COMM - REV BONDS	<b>33</b>	-	-	-	-	<b>33</b>
289	HAZMAT	<b>2,683</b>	10,000	10,000	-	-	<b>2,683</b>
291	INDIANA RIVER RESCUE	<b>99,257</b>	45,200	52,300	-	(7,100)	<b>92,157</b>
292	POLICE GRANTS	<b>98,125</b>	-	90,000	-	(90,000)	<b>8,125</b>
294	REGIONAL POLICE ACADEMY	<b>73,815</b>	22,000	23,750	-	(1,750)	<b>72,065</b>
295	COPS MORE GRANT	<b>106,909</b>	41,600	141,600	-	(100,000)	<b>6,909</b>
299	POLICE FEDERAL DRUG ENFORCEMENT	<b>248,768</b>	77,000	150,000	-	(73,000)	<b>175,768</b>
404	COUNTY OPTION INCOME TAX	<b>14,800,959</b>	8,549,785	9,311,228	-	(761,443)	<b>14,039,516</b>
408	ECONOMIC DEVELOPMENT INCOME TAX	<b>9,783,044</b>	8,808,786	6,976,813	-	1,831,973	<b>11,615,017</b>
410	URBAN DEVELOPMENT ACTION GRANT (UDAG)	<b>25,711</b>	110	-	-	110	<b>25,821</b>
655	PROJECT RELEAF	<b>859,087</b>	431,700	428,812	-	2,888	<b>861,975</b>
705	POLICE K-9 UNIT	<b>1,931</b>	2,000	2,000	-	-	<b>1,931</b>
	<b>Total Special Revenue Funds</b>	<b>57,721,509</b>	<b>54,502,431</b>	<b>57,877,220</b>	-	<b>(3,374,789)</b>	<b>54,346,720</b>



# 2014 Proposed Budget p. 2

	<u>Cash Balance</u> <u>1/1/2014</u>	<u>2014</u> <u>Revenues</u>	<u>2014</u> <u>Expenditures</u>	<u>Adjustments</u>	<u>Surplus</u> <u>(Deficit)</u>	<u>Cash Balance</u> <u>12/31/2014</u>
<b>Debt Service Fund</b>						
313 HALL OF FAME DEBT SERVICE	564,228	1,268,116	1,268,116	-	-	564,228
<b>Capital Project Funds</b>						
288 EMS / FIRE DEPARTMENT CAPITAL	4,671,152	2,661,000	2,708,200	-	(47,200)	4,623,952
377 PROFESSIONAL SPORTS DEVELOPMENT	851,952	678,228	865,746	-	(187,518)	664,434
401 COVELESKI STADIUM CAPITAL	23,718	500	-	-	500	24,218
403 ZOO ENDOWMENT	51,746	2,900	-	-	2,900	54,646
405 PARK NONREVERTING CAPITAL	478,569	210,700	176,800	-	33,900	512,469
406 CUMULATIVE CAPITAL DEVELOPMENT	538,874	568,516	722,935	-	(154,419)	384,455
407 CUMULATIVE CAPITAL IMPROVEMENT	164,235	434,150	364,762	-	69,388	233,623
409 CUMULATIVE SEWER	-	-	-	-	-	-
412 MAJOR MOVES CONSTRUCTION	5,029,512	581,798	3,350,000	-	(2,768,202)	2,261,310
416 MORRIS PERFORMING ARTS CENTER CAPITAL	425,102	101,500	53,200	-	48,300	473,402
434 CREED FUND	638	651,000	866,950	-	(215,950)	(215,312)
450 PALAIS ROYALE HISTORIC PRESERVATION	74,429	16,125	10,000	-	6,125	80,554
677 HALL OF FAME CAPITAL	544,264	2,500	179,659	-	(177,159)	367,105
<b>Total Capital &amp; Debt Service Funds</b>	<b>13,418,420</b>	<b>7,177,033</b>	<b>10,566,368</b>	<b>-</b>	<b>(3,389,335)</b>	<b>10,029,085</b>
<b>Enterprise Funds</b>						
600 CONSOLIDATED BUILDING DEPARTMENT	203,733	1,159,100	1,098,005	-	61,095	264,828
601 PARKING GARAGES	872,417	1,103,397	709,179	-	394,218	1,266,635
610 SOLID WASTE OPERATIONS	861,697	5,257,701	5,327,930	-	(70,229)	791,468
611 SOLID WASTE CAPITAL	309	784,261	784,061	-	200	509
620 WATER WORKS OPERATIONS	1,655,024	14,711,333	14,702,175	-	9,158	1,664,182
622 WATER WORKS CAPITAL	2,942,525	10,000	953,500	-	(943,500)	1,999,025
623 WATER WORKS BOND CAPITAL	247,751	5,000	252,751	-	(247,751)	(0)
624 WATER WORKS CUSTOMER DEPOSIT	1,410,794	6,000	6,000	-	-	1,410,794
625 WATER WORKS SINKING FUND	4,637	2,057,224	2,057,224	-	-	4,637
626 WATER WORKS BOND RESERVE	1,555,781	90,073	-	-	90,073	1,645,854
629 WATER WORKS RESERVE - O & M	2,031,532	70,312	8,500	-	61,812	2,093,344
640 SEWER REPAIR INSURANCE	1,153,373	549,200	549,437	-	(237)	1,153,136
641 SEWAGE WORKS OPERATIONS	2,580,912	33,043,078	34,720,823	-	(1,677,745)	903,167
642 SEWAGE WORKS CAPITAL	1,649,036	4,066,580	4,027,580	-	39,000	1,688,036
643 SEWAGE WORKS RESERVE - O & M	3,292,599	238,715	15,000	-	223,715	3,516,314
645 2004-2006 SEWER BOND	12	-	-	-	-	12
647 2007 SEWER BOND	19,041	-	-	-	-	19,041
649 SEWAGE WORKS BOND SINKING	347,652	9,804,645	9,802,031	-	2,614	350,266
650 CLAY SEWAGE WORKS OPERATIONS	696	-	-	-	-	696



# 2014 Proposed Budget p. 3

	Cash Balance <u>1/1/2014</u>	2014 <u>Revenues</u>	2014 <u>Expenditures</u>	Adjustments	Surplus <u>(Deficit)</u>	Cash Balance <u>12/31/2014</u>
<b>Enterprise Funds Continued</b>						
651	2007B SEWER BOND	45	-	-	-	45
653	SEWAGE WORKS DEBT SERVICE RESERVE	11,516,131	1,400,000	-	1,400,000	12,916,131
658	2010 CSO PLAN SEWER BOND	114	-	-	-	114
659	2011 SEWER BOND	8,029,790	25,000	8,000,000	(7,975,000)	54,790
661	2012 SEWER BOND	18,000,000	45,000	18,000,000	(17,955,000)	45,000
663	2013 SEWER BOND	19,100,000	60,000	19,100,000	(19,040,000)	60,000
663	2014 SEWER BOND	-	21,000,000	-	21,000,000	21,000,000
670	CENTURY CENTER	901,197	4,564,898	4,564,898	-	901,197
671	CENTURY CENTER CAPITAL	1,375,377	100,500	-	100,500	1,475,877
	<b>Total Enterprise Funds</b>	<b>79,752,175</b>	<b>100,152,017</b>	<b>124,679,094</b>	<b>(24,527,077)</b>	<b>55,225,098</b>
<b>Internal Service Funds</b>						
222	CENTRAL SERVICES	1,033,930	7,847,374	7,748,464	98,910	1,132,840
226	LIABILITY INSURANCE	5,362,561	2,898,690	2,898,690	-	5,362,561
278	TAKE HOME VEHICLE POLICE	417,505	123,160	80,580	42,580	460,085
711	SELF-FUNDED EMPLOYEE BENEFITS	6,268,262	13,381,750	14,819,935	(1,438,185)	4,830,077
713	UNEMPLOYMENT COMPENSATION FUND	146,769	236,898	177,974	58,924	205,693
	<b>Total Internal Service Funds</b>	<b>13,229,027</b>	<b>24,487,872</b>	<b>25,725,643</b>	<b>(1,237,771)</b>	<b>11,991,256</b>
<b>Trust &amp; Agency Funds</b>						
701	FIREFIGHTERS PENSION	488,115	5,391,332	6,074,445	(683,113)	(194,998)
702	POLICE PENSION	1,253,190	6,310,000	7,221,941	(911,941)	341,249
730	CITY CEMETERY TRUST	26,362	250	10,000	(9,750)	16,612
	<b>Total Trust &amp; Agency Funds</b>	<b>1,767,667</b>	<b>11,701,582</b>	<b>13,306,386</b>	<b>(1,604,804)</b>	<b>162,863</b>
	<b>Total City Funds</b>	<b>193,059,617</b>	<b>254,015,948</b>	<b>291,507,792</b>	<b>(37,491,844)</b>	<b>155,567,773</b>
<b>Redevelopment Commission Controlled Funds</b>						
<b>Tax Increment Financing Funds</b>						
324	TIF Revenue - Airport	8,798,912	13,484,612	20,325,432	(6,840,820)	1,958,092
414	TIF District - Sample-Ewing Gen'l	-	-	-	-	-
420	TIF District - SBCDA General	2,204,509	4,418,336	5,667,711	(1,249,375)	955,134
422	TIF District - West Washington	226,914	422,000	648,915	(226,915)	(1)
425	TIF Leighton Plaza	101,115	156,905	151,185	5,720	106,835
426	TIF Central Medical Service Area	3,018,557	1,615,000	3,702,500	(2,087,500)	931,057
429	TIF Northeast District	2,853,628	827,000	2,350,000	(1,523,000)	1,330,628
430	TIF Southside Development Area #1	2,111,892	3,615,000	5,700,000	(2,085,000)	26,892
431	TIF Southside Development Area #2 - Erskine Comm	-	-	-	-	-
432	TIF Southside Development Area #3 - Erskine Village	6,412,359	15,000	491,495	(476,495)	5,935,864



# 2014 Proposed Budget p. 4

	Cash Balance <u>1/1/2014</u>	2014 <u>Revenues</u>	2014 <u>Expenditures</u>	Adjustments	Surplus <u>(Deficit)</u>	Cash Balance <u>12/31/2014</u>	
<b>Tax Increment Financing Funds Continued</b>							
435	TIF - Douglas Road	27,144	320,750	345,463	-	(24,713)	2,431
436	TIF - Northeast Residential	2,731,354	2,510,000	3,323,228	-	(813,228)	1,918,126
	<b>Total Tax Increment Financing Funds</b>	<b>28,486,382</b>	<b>27,384,603</b>	<b>42,705,929</b>	-	<b>(15,321,326)</b>	<b>13,165,056</b>
<b>Redevelopment Funds</b>							
305	SBCDA Bond Proceeds - 2003	-	-	-	-	-	-
428	Redevelopment District Capital - AEDA2003	-	-	-	-	-	-
433	Redevelopment Administration General	24,806	150	6,000	-	(5,850)	18,956
438	Coveleski Bond Construction	-	-	-	-	-	-
439	Certified Technology Park	2,264,436	1,453,000	3,600,000	-	(2,147,000)	117,436
454	Airport Urban Enterprise Zone	376,082	1,500	-	-	1,500	377,582
619	Blackthorn Golf Course Operations	2,923	1,696,879	1,650,685	-	46,194	49,117
	<b>Total Redevelopment Funds</b>	<b>2,668,248</b>	<b>3,151,529</b>	<b>5,256,685</b>	-	<b>(2,105,156)</b>	<b>563,092</b>
<b>Debt Service Funds</b>							
314	Redev Bond - 1990 Public Improvement	-	-	-	-	-	-
315	Airport 2003 Debt Reserve	1,038,904	5,000	5,000	-	-	1,038,904
317	Coveleski Bond Debt Reserve	505,248	3,000	-	-	3,000	508,248
319	Redevelopment Bond - Blackthorn Golf	-	-	-	-	-	-
328	SBCDA 2003 Debt Service	1,735,840	6,000	6,000	-	-	1,735,840
	<b>Total Debt Service Funds</b>	<b>3,279,992</b>	<b>14,000</b>	<b>11,000</b>	-	<b>3,000</b>	<b>3,282,992</b>
	<b>Total Redevelopment Commission Funds</b>	<b>34,434,621</b>	<b>30,550,132</b>	<b>47,973,614</b>	-	<b>(17,423,482)</b>	<b>17,011,139</b>
	<b>Grand Total</b>	<b>227,494,239</b>	<b>284,566,080</b>	<b>339,481,406</b>	-	<b>(54,915,326)</b>	<b>172,578,913</b>





# Revenue Summary – 2008 to 2014

Updated 7/26/13, p. 1

<i>Fund</i>	<i>Fund Name</i>	<i>2008 Actual</i>	<i>2009 Actual</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Amended Budget</i>	<i>2014 Proposed Budget</i>
<b>City Controlled Funds</b>								
<b>General Fund</b>								
101	GENERAL FUND - PROPERTY TAXES (1)	14,574,480	79,162,937	38,780,847	38,514,550	39,368,431	39,000,000	37,399,180
101	GENERAL FUND - PS LOIT TRANSFERS (2)	0	0	4,998,691	4,976,969	5,476,534	7,101,757	0
101	GENERAL FUND - OTHER	19,355,924	17,118,721	17,670,408	17,420,150	18,740,310	17,830,530	18,595,833
<b>Total General Fund</b>		<b>33,930,404</b>	<b>96,281,658</b>	<b>61,449,946</b>	<b>60,911,669</b>	<b>63,585,275</b>	<b>63,932,287</b>	<b>55,995,013</b>
<b>Special Revenue Funds</b>								
102	RAINY DAY FUND	3,393,886	785,254	2,010,972	24,477	42,239	52,000	52,000
103	EXCESS LEVY	742	285	185,180	261	0	0	0
201	PARKS & REC - PROPERTY TAXES (1)	2,461,101	13,919,096	7,591,932	7,613,760	7,824,056	7,800,000	7,430,898
201	PARKS & REC - OTHER	3,716,576	3,709,703	3,974,245	4,375,293	4,451,329	4,562,329	4,759,509
202	MOTOR VEHICLE HIGHWAY	5,267,736	5,101,624	5,397,547	5,564,838	7,605,799	8,691,971	8,729,476
203	RECREATION - NONREVERTING	1,148,500	1,027,465	996,098	1,023,635	1,039,835	1,636,943	1,449,592
209	STUDEBAKER/OLIVER REVERTING GRANTS	388,269	251,058	683,781	411,454	5,485	5,000	305,000
210	ECONOMIC DEVELOPMENT STATE GRANTS	355,484	306,625	3,289,539	1,039,422	220,472	1,624,187	77,016
211	COMMUNITY INVESTMENT ADMINISTRATION	0	0	0	2,484,129	2,093,423	2,341,808	2,358,334
212	COMMUNITY INVESTMENT GRANTS	9,305,084	4,672,752	7,520,251	6,106,647	4,159,815	8,800,305	3,811,000
216	POLICE STATE SEIZURES	49,975	42,274	31,634	41,271	29,005	35,900	35,900
217	GIFT, DONATION, BEQUEST	37,300	9,589	9,502	10,856	20,863	7,150	7,290
218	POLICE CURFEW VIOLATIONS	2,255	1,530	1,247	1,153	470	1,025	1,025
220	LAW ENFORCEMENT CONTINUING EDUCAT	394,274	339,490	661,879	297,899	279,858	347,000	211,000
227	LOSS RECOVERY FUND	4,462,214	441,935	16,091	224,246	21,894	3,829,857	17,000
249	PUBLIC SAFETY L.O.I.T.	0	0	6,083,195	5,510,917	6,789,333	5,900,386	5,962,310
250	GENERAL GRANT	1,160	319	15	0	0	0	0



# Revenue Summary – 2008 to 2014

## Updated 7/26/13, p. 2

<i>Fund</i>	<i>Fund Name</i>	<i>2008 Actual</i>	<i>2009 Actual</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Amended Budget</i>	<i>2014 Proposed Budget</i>
<b><i>Special Revenue Funds Continued</i></b>								
250	GENERAL GRANT	1,160	319	15	0	0	0	0
251	LOCAL ROADS & STREETS	1,188,144	1,068,972	1,072,859	1,036,989	1,029,814	1,061,143	1,088,000
252	EXCESS WELFARE DISTRIBUTION	0	2,922,079	17,808	6,545	5,407	0	0
258	HUMAN RIGHTS - FEDERAL GRANT	166,616	135,088	198,614	154,253	184,948	237,250	210,700
271	EASTRACE WATERWAY	1,194	284	118	78	99	100	100
273	MORRIS PAC/PALAIS ROYALE MARKETING	14,491	18,693	14,408	4,118	5,039	8,100	8,100
280	POLICE BLOCK GRANTS	0	810,837	2,031	3,433	681	185,000	0
281	ECONOMIC DEVELOPMENT COMM - REV BON	0	0	88	926	133	100	0
289	HAZMAT	11,626	380	271	580	13	3,000	10,000
291	INDIANA RIVER RESCUE	12,774	22,800	32,669	26,545	65,408	31,500	45,200
292	POLICE GRANTS	202,215	55,056	0	49,038	111,796	110,000	0
294	REGIONAL POLICE ACADEMY	21,856	15,471	26,075	24,048	13,822	28,500	22,000
295	COPS MORE GRANT	32,645	61,383	34,300	30,063	40,690	41,600	41,600
299	POLICE FEDERAL DRUG ENFORCEMENT	63,008	48,372	46,835	85,182	84,572	102,000	77,000
404	COUNTY OPTION INCOME TAX	6,504,988	8,385,056	7,828,067	8,223,812	9,443,965	8,732,872	8,549,785
408	ECONOMIC DEVELOPMENT INCOME TAX	4,330,228	4,060,012	9,330,188	7,948,566	9,673,476	8,732,012	8,808,786
410	URBAN DEVELOPMENT ACTION GRANT (UD)	955,453	766,866	2,895,913	558,646	7,670	70,104	110
655	PROJECT RELEAF	434,395	431,018	429,290	431,438	432,956	431,700	431,700
705	POLICE K-9 UNIT	1,408	0	154	1,006	11	2,000	2,000
<b><i>Total Special Revenue Funds</i></b>		<b>44,925,597</b>	<b>49,411,366</b>	<b>60,382,796</b>	<b>53,315,524</b>	<b>55,684,376</b>	<b>65,412,842</b>	<b>54,502,431</b>
<b><i>Debt Service Fund</i></b>								
313	HALL OF FAME DEBT SERVICE	454,564	2,446,354	1,575,924	1,750,141	1,306,284	1,257,789	1,268,116



# Revenue Summary – 2008 to 2014

## Updated 7/26/13, p. 3

<i>Fund</i>	<i>Fund Name</i>	<i>2008 Actual</i>	<i>2009 Actual</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Amended Budget</i>	<i>2014 Proposed Budget</i>
<b>Capital Project Funds</b>								
288	EMS / FIRE DEPARTMENT CAPITAL	2,199,396	2,188,308	2,919,148	2,568,500	2,288,561	3,730,084	2,661,000
377	PROFESSIONAL SPORTS DEVELOPMENT	1,004,385	1,152,319	1,166,229	956,450	1,303,963	687,801	678,228
401	COVELESKI STADIUM CAPITAL	11,192	3,123	370	262	327	500	500
403	ZOO ENDOWMENT	4,354	250	2,095	3,757	13,211	2,900	2,900
405	PARK NONREVERTING CAPITAL	227,253	200,255	195,200	250,691	203,742	203,500	210,700
406	CUMULATIVE CAPITAL DEVELOPMENT	588,689	1,616,313	765,152	630,877	603,408	614,325	568,516
407	CUMULATIVE CAPITAL IMPROVEMENT	550,534	530,574	515,648	484,580	449,238	434,090	434,150
412	MAJOR MOVES CONSTRUCTION	463,752	113,908	77,622	109,896	715,263	528,662	581,798
416	MORRIS PERFORMING ARTS CENTER CAPITAL	93,551	84,500	118,271	85,791	87,901	101,500	101,500
434	CREED FUND	1,022,878	613,910	419,363	734,607	654,444	651,000	651,000
450	PALAIS ROYALE HISTORIC PRESERVATION	17,009	33,274	13,805	14,320	12,113	16,125	16,125
677	HALL OF FAME CAPITAL	224,403	206,277	204,024	2,910	119,192	4,500	2,500
<b>Total Capital &amp; Debt Service Funds</b>		<b>6,861,960</b>	<b>9,189,365</b>	<b>7,972,851</b>	<b>7,592,782</b>	<b>7,757,647</b>	<b>8,232,776</b>	<b>7,177,033</b>
<b>Enterprise Funds</b>								
600	CONSOLIDATED BUILDING DEPARTMENT	1,167,563	982,015	873,650	891,604	1,010,067	1,148,035	1,159,100
601	PARKING GARAGES	1,004,156	1,070,566	1,048,884	1,074,230	923,966	1,146,812	1,103,397
610	SOLID WASTE OPERATIONS	4,344,468	4,755,199	4,795,272	4,829,373	5,087,349	5,257,701	5,257,701
611	SOLID WASTE CAPITAL	393,661	423,405	331,174	239,062	259,479	784,261	784,261
620	WATER WORKS OPERATIONS	13,993,027	14,207,162	14,226,351	14,149,682	15,598,809	14,687,748	14,711,333
622	WATER WORKS CAPITAL	1,085,219	915,192	277,977	1,345,040	3,791,481	14,000	10,000
623	WATER WORKS BOND CAPITAL	1,401	5,245,500	10,555	1,764	8,455,624	18,000	5,000
624	WATER WORKS CUSTOMER DEPOSIT	47,733	11,514	4,960	3,971	6,864	6,100	6,000
625	WATER WORKS SINKING FUND	3,839,568	3,272,172	3,557,260	3,556,581	1,646,743	2,108,381	2,057,224
626	WATER WORKS BOND RESERVE	0	0	121,162	305,401	885,285	313,509	90,073



# Revenue Summary – 2008 to 2014

Updated 7/26/13, p. 4

<i>Fund</i>	<i>Fund Name</i>	<i>2008 Actual</i>	<i>2009 Actual</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Amended Budget</i>	<i>2014 Proposed Budget</i>
<b><i>Enterprise Funds Continued</i></b>								
629	WATER WORKS RESERVE - O & M	209,538	15,165	996,501	7,206	131,155	52,801	70,312
640	SEWER REPAIR INSURANCE	672,763	664,782	586,976	547,845	549,923	549,200	549,200
641	SEWAGE WORKS OPERATIONS	22,921,400	24,019,035	25,257,312	28,897,031	31,096,953	33,131,547	33,043,078
642	SEWAGE WORKS CAPITAL	2,983,573	2,780,287	1,301,577	13,524,497	4,496,026	4,560,000	4,066,580
643	SEWAGE WORKS RESERVE - O & M	118,399	27,752	10,034	409,583	15,457	127,098	238,715
644	WATER LEAK INSURANCE FUND	975,688	0	0	0	0	0	0
645	2006 SEWER BOND	24,204	33,912	97	12	0	0	0
647	2007 SEWER BOND	502,119	400,281	156,326	1,352	202	0	0
649	SEWAGE WORKS BOND SINKING	6,335,129	5,735,000	7,520,570	6,923,468	8,369,028	8,234,756	9,804,645
650	CLAY SEWAGE WORKS OPERATIONS	38,408	8,481	2	2	3	0	0
651	2007B SEWER BOND	469,876	142,314	30,308	2,989	575	0	0
653	SEWAGE WORKS DEBT SERVICE RESERVE	0	4,541,322	1,058,932	2,143,816	1,966,747	1,805,314	1,400,000
658	2010 SEWER BOND	0	0	9,522,985	18,528	4,348	0	0
659	2011 SEWER BOND	0	0	0	21,508,738	91,421	60,000	25,000
661	2012 SEWER BOND	0	0	0	0	25,196,371	60,000	45,000
663	2013 SEWER BOND	0	0	0	0	0	21,200,000	60,000
664	2013 SEWER BOND ISSUANCE COSTS	0	0	0	0	0	0	0
665	2014 SEWER BOND	0	0	0	0	0	0	21,000,000
670	CENTURY CENTER	3,393,620	2,823,446	2,603,820	2,788,186	2,658,898	2,935,706	4,564,898
671	CENTURY CENTER CAPITAL ACCOUNT	0	0	0	0	1,444,422	100,500	100,500
<b><i>Total Enterprise Funds</i></b>		<b>64,521,513</b>	<b>72,074,502</b>	<b>74,292,685</b>	<b>103,169,961</b>	<b>113,687,196</b>	<b>98,301,469</b>	<b>100,152,017</b>



# Revenue Summary – 2008 to 2014

## Updated 7/26/13, p. 5

<i>Fund</i>	<i>Fund Name</i>	<i>2008 Actual</i>	<i>2009 Actual</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Amended Budget</i>	<i>2014 Proposed Budget</i>
<b><i>Internal Service Funds</i></b>								
222	CENTRAL SERVICES	3,509,704	3,103,125	3,281,537	3,341,396	6,708,059	7,922,703	7,847,374
226	LIABILITY INSURANCE	2,712,837	2,044,370	2,898,051	3,078,648	2,967,528	3,033,076	2,898,690
278	TAKE HOME VEHICLE POLICE	0	520,175	62,038	86,159	128,200	129,400	123,160
711	SELF-FUNDED EMPLOYEE BENEFITS	14,290,046	12,532,566	9,623,999	11,275,664	11,075,304	12,188,900	13,381,750
713	UNEMPLOYMENT COMPENSATION FUND	0	0	0	217,482	275,040	341,450	236,898
<b><i>Total Internal Service Funds</i></b>		<b>20,512,587</b>	<b>18,200,236</b>	<b>15,865,625</b>	<b>17,999,349</b>	<b>21,154,131</b>	<b>23,615,529</b>	<b>24,487,872</b>
<b><i>Trust Funds</i></b>								
701	FIREFIGHTERS PENSION	3,744,733	6,622,109	5,200,479	5,528,899	5,239,851	5,040,279	5,391,332
702	POLICE PENSION	4,075,113	7,571,010	5,810,871	6,492,500	6,751,423	5,873,697	6,310,000
703	POLICE/FIRE STATE PENS.	0	0	0	0	1,216,103	0	0
730	CITY CEMETARY TRUST FUND	1,474	357	150	118	202	250	250
<b><i>Total Trust Funds</i></b>		<b>7,821,320</b>	<b>14,193,476</b>	<b>11,011,500</b>	<b>12,021,517</b>	<b>13,207,579</b>	<b>10,914,226</b>	<b>11,701,582</b>
<b><i>Total City Funds</i></b>		<b>178,573,381</b>	<b>259,350,603</b>	<b>230,975,403</b>	<b>255,010,802</b>	<b>275,076,204</b>	<b>270,409,129</b>	<b>254,015,948</b>
<b><i>Redevelopment Commission Controlled Funds</i></b>								
<b><i>Tax Increment Financing Funds</i></b>								
324	TIF REVENUE - AIRPORT	1,781,158	11,723,053	22,051,980	13,319,602	12,667,604	13,940,252	13,484,612
414	TIF DISTRICT - SAMPLE-EWING GEN'L	5,876	0	0	0	0	0	0
420	TIF DISTRICT - SBCDA GENERAL	267,774	4,555,292	7,809,863	6,109,627	5,495,844	4,663,254	4,418,336
422	TIF DISTRICT - WEST WASHINGTON	16,175	359,961	862,008	434,226	426,635	444,000	422,000
425	TIF LEIGHTON PLAZA	156,860	144,332	147,012	113,095	131,799	156,905	156,905



# Revenue Summary – 2008 to 2014

## Updated 7/26/13, p. 6

<i>Fund</i>	<i>Fund Name</i>	<i>2008 Actual</i>	<i>2009 Actual</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Amended Budget</i>	<i>2014 Proposed Budget</i>
<b><i>Tax Increment Financing Funds</i></b>								
426	TIF CENTRAL MEDICAL SERVICE AREA	57,442	933,885	3,540,910	1,714,266	1,623,756	1,730,000	1,615,000
429	TIF NORTHEAST DISTRICT	233	22,567	195,745	716,103	1,356,334	823,000	827,000
430	TIF SOUTHSIDE DEVELOPMENT AREA #1	3,095	357,382	4,102,951	1,819,106	3,891,739	1,840,000	3,615,000
431	TIF SSDA #2 - ERSKINE COMMONS	18	1,241,831	5,997,903	794,500	2,329	0	0
432	TIF SSDA #3 - ERSKINE VILLAGE	4,782	1,533,641	3,771,192	1,616,374	27,801	1,346,000	15,000
435	TIF DOUGLAS ROAD	0	1,303,937	619,818	306,299	286,436	321,000	320,750
436	TIF NORTHEAST RESIDENTIAL	0	0	1,817,307	2,448,369	2,524,259	2,460,000	2,510,000
	<b><i>Total Tax Increment Financing Funds</i></b>	<b>2,293,413</b>	<b>22,175,881</b>	<b>50,916,689</b>	<b>29,391,567</b>	<b>28,434,536</b>	<b>27,724,411</b>	<b>27,384,603</b>
<b><i>Redevelopment Funds</i></b>								
305	SBCDA BOND PROCEEDS - 2003	188,939	34,171	8,832	2,657	0	0	0
428	REDEVELOPMENT DISTRICT CAPITAL - AED.	10,213	2,725	1,202	0	0	0	0
433	REDEVELOPMENT ADMINISTRATION GENEF	2,822	669	214	107	164	150	150
438	COVELESKI BOND CONSTRUCTION	0	0	4,980,000	5,268	0	0	0
439	CERTIFIED TECHNOLOGY PARK	0	0	0	812,791	3,571	1,448,074	1,453,000
454	AIRPORT URBAN ENTERPRISE ZONE	0	809,305	302,172	123,638	113,044	1,000	1,500
619	BLACKTHORN GOLF COURSE OPERATIONS	1,488,676	1,532,523	1,482,945	1,393,351	1,669,151	1,747,379	1,696,879
	<b><i>Total Redevelopment Funds</i></b>	<b>1,690,650</b>	<b>2,379,393</b>	<b>6,775,365</b>	<b>2,337,812</b>	<b>1,785,930</b>	<b>3,196,603</b>	<b>3,151,529</b>



# Revenue Summary – 2008 to 2014

## Updated 7/26/13, p. 7

<i>Fund</i>	<i>Fund Name</i>	<i>2008 Actual</i>	<i>2009 Actual</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Amended Budget</i>	<i>2014 Proposed Budget</i>
<b><i>Debt Service Funds</i></b>								
314	REDEV BOND - 1990 PUBLIC IMPROVEMENT	30,589	9,636	3,027	2,373	3,009	0	0
315	AIRPORT 2003 DEBT RESERVE	445,485	16,949	7,090	5,538	5,571	5,000	5,000
317	COVELESKI BOND DEBT RESERVE	0	0	498,000	1,277	2,470	3,500	3,000
319	REDEVELOPMENT BOND - BLACKTHORN GC	37,970	8,742	3,627	2,827	4,420	50	0
328	SBCDA 2003 DEBT RESERVE	254,235	9,768	4,053	640,792	8,258	6,000	6,000
	<b><i>Total Debt Service Funds</i></b>	<b>768,279</b>	<b>45,095</b>	<b>515,797</b>	<b>652,807</b>	<b>23,728</b>	<b>14,550</b>	<b>14,000</b>
	<b><i>Total Redevelopment Commission Funds</i></b>	<b>4,752,342</b>	<b>24,600,369</b>	<b>58,207,851</b>	<b>32,382,186</b>	<b>30,244,194</b>	<b>30,935,564</b>	<b>30,550,132</b>
	<b><i>Grand Totals</i></b>	<b>183,325,723</b>	<b>283,950,972</b>	<b>289,183,254</b>	<b>287,392,988</b>	<b>305,320,398</b>	<b>301,344,693</b>	<b>284,566,080</b>

(1) 2014 property tax revenue estimate is equal to 2012/2013 county abstract amount x 1.03 inflation x 95% estimated collections

(2) PS LOIT transfer to be eliminated for 2014 per State Board of Accounts. Budget expenditures directly from Fund 249.



# Expenditure Summary – 2008 to 2014

Updated 7/26/13, p. 1

<i>Fund</i>	<i>Fund Name</i>	<i>2008 Actual</i>	<i>2009 Actual</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Amended Budget</i>	<i>2014 Proposed Budget</i>
<b>City Controlled Funds</b>								
<b>General Fund</b>								
101-0101	Mayor	882,649	714,136	625,698	636,428	659,166	694,229	681,999
101-0104	311 Call Center	0	0	0	0	0	320,102	475,924
101-0103	Board of Safety	14,639	450	0	0	0	0	0
101-0201	City Clerk	307,901	314,652	279,314	311,388	352,821	365,170	400,198
101-0301	Common Council	597,272	316,114	294,613	296,742	498,361	515,397	472,598
101-0401	Administration & Finance	1,621,827	1,242,295	1,253,734	1,420,841	2,092,019	1,877,728	1,874,925
101-0404	Morris Performing Arts Center	839,309	884,145	820,438	878,897	997,479	1,033,800	1,033,799
101-0405	Palais Royale Ballroom	483,361	403,142	328,956	305,476	431,712	492,830	492,830
101-0407	Youth Services Bureau	75,000	0	0	0	0	0	0
101-0408	Art Association	65,000	0	0	0	0	0	0
101-0409	Studebaker Museum	185,527	68,721	0	0	0	0	0
101-0460	Main Street Parking Garage Capital	55,000	0	0	0	0	0	0
101-0462	Leighton Plaza Capital	42,840	7,550	0	0	0	0	0
101-0501	City Attorney	902,796	766,549	724,752	871,701	960,703	1,028,466	1,027,936
101-0600	Energy Office	0	11,109	84,977	424,219	472,239	0	0
101-0602	Engineering	4,991,599	3,719,122	3,196,247	1,547,192	1,964,986	1,393,561	1,175,198
101-0606	Building Maintenance	451,736	377,409	177,034	188,315	0	0	0
101-0607	Traffic & Lighting	2,699,922	2,154,695	1,569,561	1,692,060	897,564	111,815	0
101-0801	Police Department	25,995,629	24,992,890	24,956,529	23,693,019	25,201,765	23,795,376	24,391,869
101-0802	Communications Center	1,518,609	1,474,704	1,772,300	1,890,970	2,051,797	2,326,560	2,450,961
101-0805	Police Department - Public Safety LOIT funded	0	0	0	2,769,344	2,964,427	3,968,567	0
101-0901	Fire Department	21,474,853	20,708,119	20,879,472	19,847,153	20,902,952	20,567,695	21,681,731
101-0905	Fire Department - Public Safety LOIT funded	0	0	0	2,207,624	2,329,192	3,133,190	0
101-1001	Community & Economic Development	887,564	867,911	0	0	0	0	0





# Expenditure Summary – 2008 to 2014

## Updated 7/26/13, p. 2

<i>Fund</i>	<i>Fund Name</i>	<i>2008 Actual</i>	<i>2009 Actual</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Amended Budget</i>	<i>2014 Proposed Budget</i>
<b>General Fund Continued</b>								
101-1008	Human Rights	299,164	279,671	252,273	254,956	296,757	346,237	349,962
101-1064	Wayne Street Parking Garage Capital	0	16,450	0	0	0	0	0
101-1201	Code Enforcement	1,315,028	1,249,904	1,392,316	1,470,347	1,868,813	2,186,969	2,097,941
101-1202	Weights & Measures	40,693	41,668	0	0	0	0	0
101-1203	Code Hearing Officer	44,352	15,844	46,218	44,848	40,000	40,000	60,000
101-1204	Abandoned Vehicle	62,947	59,774	54,099	121,137	68,574	65,829	14,132
101-1205	Unsafe Building	170,414	154,948	49,168	64,621	107,684	107,684	75,000
101-1207	Animal Control	477,915	485,896	483,486	501,584	555,633	596,111	596,078
<b>Total General Fund</b>		<b>66,503,546</b>	<b>61,327,868</b>	<b>59,241,185</b>	<b>61,438,862</b>	<b>65,714,644</b>	<b>64,967,316</b>	<b>59,353,081</b>
<b>Special Revenue Funds</b>								
102	RAINY DAY FUND	0	0	0	0	0	0	0
103	EXCESS LEVY	0	0	0	219,363	0	0	0
201	PARKS & RECREATION	12,424,641	10,709,907	11,034,333	11,758,626	12,491,428	12,892,463	12,233,416
202	MOTOR VEHICLE HIGHWAY	5,124,138	4,824,220	6,266,127	6,162,905	8,338,211	9,066,496	8,778,601
203	RECREATION - NONREVERTING	1,070,508	1,048,560	1,023,374	1,066,476	1,554,406	1,560,777	1,476,089
209	STUDEBAKER/OLIVER REVERTING GRANTS	235,856	147,812	891,081	974,694	875,776	1,000,000	1,385,000
210	ECONOMIC DEVELOPMENT STATE GRANTS	272,799	214,198	2,711,824	1,709,445	207,067	1,260,777	117,886
211	COMMUNITY INVESTMENT ADMINISTRATION	0	0	0	1,968,133	2,211,015	2,354,331	2,318,656
212	COMMUNITY INVESTMENT GRANTS	7,207,638	7,351,801	8,485,805	6,293,804	9,314,190	8,957,256	3,811,000
216	POLICE STATE SEIZURES	11,606	7,625	40,785	16,502	80,000	45,900	40,000
217	GIFT, DONATION, BEQUEST	0	20,617	0	0	5,200	0	0
218	POLICE CURFEW VIOLATIONS	3,769	1,777	0	0	1,000	1,000	1,000
220	LAW ENFORCEMENT CONTINUING EDUCAT	244,077	196,512	576,018	200,637	569,119	478,131	270,000
227	LOSS RECOVERY FUND	0	264,637	286,795	99,400	538,967	526,185	2,500,000



# Expenditure Summary – 2008 to 2014

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<i>Fund</i>	<i>Fund Name</i>	<i>2008 Actual</i>	<i>2009 Actual</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Amended Budget</i>	<i>2014 Proposed Budget</i>
<b><i>Special Revenue Funds Continued</i></b>								
249	PUBLIC SAFETY L.O.I.T.	0	0	4,940,000	4,976,969	5,293,619	7,101,757	6,430,309
250	GENERAL GRANT	0	54,786	5,250	163	0	0	0
251	LOCAL ROADS & STREETS	1,290,819	1,445,105	1,569,984	2,005,741	1,252,049	1,235,924	1,075,000
252	EXCESS WELFARE DISTRIBUTION	0	0	674,000	0	3,313,247	0	1,148
258	HUMAN RIGHTS - FEDERAL GRANT	161,957	144,247	153,710	156,933	225,124	228,930	234,512
271	EASTRACE WATERWAY	231	1,503	204	9,915	16,000	346	10,000
273	MORRIS PAC/PALAIS ROYALE MARKETING	2,764	14,753	14,605	0	8,100	10,149	8,100
280	POLICE BLOCK GRANTS	0	218,850	157,498	312,292	300,000	185,000	0
281	ECONOMIC DEVELOPMENT COMM - REV BOI	0	0	0	0	0	27,102	0
289	HAZMAT	12,669	3,004	6,366	448	3,000	3,000	10,000
291	INDIANA RIVER RESCUE	31,034	16,881	33,752	20,896	32,112	51,666	52,300
292	POLICE GRANTS	181,902	123,403	0	49,038	135,000	110,000	90,000
294	REGIONAL POLICE ACADEMY	21,076	18,317	13,899	27,104	27,000	28,500	23,750
295	COPS MORE GRANT	9,412	56,152	50,318	49,446	60,402	41,980	141,600
299	POLICE FEDERAL DRUG ENFORCEMENT	97,624	95,279	90,310	31,052	198,205	188,573	150,000
404	COUNTY OPTION INCOME TAX	6,465,672	4,132,545	7,208,580	6,142,472	9,137,438	9,258,915	9,311,228
408	ECONOMIC DEVELOPMENT INCOME TAX	4,053,471	3,257,589	3,949,573	8,474,479	9,668,671	8,933,379	6,976,813
410	URBAN DEVELOPMENT ACTION GRANT (UD)	1,916,006	518,394	6,300,000	472,140	400,902	268,146	0
655	PROJECT RELEAF	363,072	363,167	339,649	344,798	428,088	432,065	428,812
705	POLICE K-9 UNIT	1,283	1,500	0	0	3,000	2,000	2,000
<b><i>Total Special Revenue Funds</i></b>		<b>41,204,024</b>	<b>35,253,141</b>	<b>56,823,840</b>	<b>53,543,871</b>	<b>66,688,336</b>	<b>66,250,748</b>	<b>57,877,220</b>
<b><i>Debt Service Fund</i></b>								
313	HALL OF FAME DEBT SERVICE	1,413,515	1,406,000	1,405,500	1,405,000	1,332,215	1,268,000	1,268,116



# Expenditure Summary – 2008 to 2014

## Updated 7/26/13, p. 4

<i>Fund</i>	<i>Fund Name</i>	<i>2008 Actual</i>	<i>2009 Actual</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Amended Budget</i>	<i>2014 Proposed Budget</i>
<b>Capital Project Funds</b>								
288	EMS / FIRE DEPARTMENT CAPITAL	919,141	692,317	2,104,065	2,065,780	2,957,825	4,581,267	2,708,200
377	PROFESSIONAL SPORTS DEVELOPMENT	889,620	866,095	838,574	995,423	1,365,760	876,671	865,746
401	COVELESKI STADIUM CAPITAL	61,822	138,288	9,790	14,991	75,002	3,540	0
403	ZOO ENDOWMENT	0	0	0	0	0	0	0
405	PARK NONREVERTING CAPITAL	247,425	237,633	193,488	220,952	281,624	217,316	176,800
406	CUMULATIVE CAPITAL DEVELOPMENT	1,542,020	1,252,118	1,394,776	501,538	603,481	911,220	722,935
407	CUMULATIVE CAPITAL IMPROVEMENT	565,611	584,936	592,378	594,000	402,277	367,575	364,762
409	CUMULATIVE SEWER	0	0	0	80,224	0	0	0
412	MAJOR MOVES CONSTRUCTION	131,735	3,641,472	962,470	336,666	1,459,723	3,395,846	3,350,000
416	MORRIS PERFORMING ARTS CENTER CAPITAL	58,138	50,195	42,167	120,683	264,856	72,666	53,200
434	CREED FUND	1,535,883	1,408,898	1,012,417	848,322	878,554	873,949	866,950
450	PALAIS ROYALE HISTORIC PRESERVATION	0	3,967	7,258	3,983	16,125	0	10,000
677	HALL OF FAME CAPITAL	12,581	51,713	202,924	168,262	374,276	179,322	179,659
<b>Total Capital &amp; Debt Service Funds</b>		<b>7,377,491</b>	<b>10,333,632</b>	<b>8,765,807</b>	<b>7,355,824</b>	<b>10,011,718</b>	<b>12,747,372</b>	<b>10,566,368</b>
<b>Enterprise Funds</b>								
600	CONSOLIDATED BUILDING DEPARTMENT	1,104,563	1,088,264	932,360	858,741	1,112,705	1,148,152	1,098,005
601	PARKING GARAGES	733,529	724,316	623,583	752,728	1,340,948	1,129,839	709,179
610	SOLID WASTE OPERATIONS	4,477,767	4,276,259	4,290,837	4,763,336	5,011,030	5,565,984	5,327,930
611	SOLID WASTE CAPITAL	397,680	423,027	315,262	240,749	394,235	784,061	784,061
620	WATER WORKS OPERATIONS	14,829,974	13,946,540	14,534,297	15,048,859	15,026,688	14,795,947	14,702,175
622	WATER WORKS CAPITAL	931,580	807,866	586,289	399,864	1,856,138	1,216,792	953,500
623	WATER WORKS BOND CAPITAL	817,944	1,015,134	3,301,537	794,336	4,323,290	4,826,536	252,751
624	WATER WORKS CUSTOMER DEPOSIT	59,214	11,514	4,960	3,971	4,750	4,000	6,000
625	WATER WORKS SINKING FUND	3,848,386	3,277,319	3,548,912	3,558,412	1,726,113	2,108,381	2,057,224



# Expenditure Summary – 2008 to 2014

## Updated 7/26/13, p. 5

<i>Fund</i>	<i>Fund Name</i>	<i>2008 Actual</i>	<i>2009 Actual</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Amended Budget</i>	<i>2014 Proposed Budget</i>
<b><i>Enterprise Funds Continued</i></b>								
626	WATER WORKS BOND RESERVE	0	0	161	0	0	0	0
629	WATER WORKS RESERVE - O & M	60,947	15,165	8,691	912,337	8,500	7,500	8,500
640	SEWER REPAIR INSURANCE	666,690	630,605	279,535	268,681	562,115	555,844	549,437
641	SEWAGE WORKS OPERATIONS	23,426,749	26,246,904	22,661,359	34,566,327	31,924,566	34,982,238	34,720,823
642	SEWAGE WORKS CAPITAL	2,972,779	2,356,528	1,625,220	3,994,549	9,401,303	11,774,073	4,027,580
643	SEWAGE WORKS RESERVE - O & M	118,399	454,752	10,034	8,429	69,503	18,000	15,000
644	WATER LEAK INSURANCE FUND	824,080	0	0	0	0	0	0
645	2006 SEWER BOND	1,796,047	784,893	16,957	14,371	0	0	0
647	2007 SEWER BOND	7,720,398	4,495,468	509,982	839,292	116,660	19,017	0
649	SEWAGE WORKS BOND SINKING	6,349,348	5,749,779	6,892,171	6,904,519	8,273,424	8,723,149	9,802,031
650	CLAY SEWAGE WORKS OPERATIONS	0	1,086,322	0	0	691	0	0
651	2007B SEWER BOND	131,985	5,126,327	10,046,404	1,506,696	503,191	39,512	0
653	SEWAGE WORKS DEBT SERVICE RESERVE	0	0	0	0	0	0	0
658	2010 SEWER BOND	0	0	799,341	6,692,030	2,317,292	112,089	0
659	2011 SEWER BOND	0	0	0	1,772,942	19,678,403	10,696,720	8,000,000
661	2012 SEWER BOND	0	0	0	0	2,100,000	19,160,000	18,000,000
663	2013 SEWER BOND	0	0	0	0	0	2,100,000	19,100,000
670	CENTURY CENTER	3,192,009	2,831,792	3,157,167	2,678,401	4,179,881	2,935,707	4,564,898
671	CENTURY CENTER CAPITAL ACCOUNT	0	0	0	0	565,000	0	0
<b><i>Total Enterprise Funds</i></b>		<b>74,460,068</b>	<b>75,348,774</b>	<b>74,145,059</b>	<b>86,579,570</b>	<b>110,496,426</b>	<b>122,703,541</b>	<b>124,679,094</b>



# Expenditure Summary – 2008 to 2014

## Updated 7/26/13, p. 6

<i>Fund</i>	<i>Fund Name</i>	<i>2008 Actual</i>	<i>2009 Actual</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Amended Budget</i>	<i>2014 Proposed Budget</i>
<b><i>Internal Service Funds</i></b>								
222	CENTRAL SERVICES	2,847,875	2,683,117	2,576,373	2,754,635	7,396,630	7,979,429	7,753,862
226	LIABILITY INSURANCE (SAFETY & RISK)	2,084,540	2,301,379	2,946,631	2,302,324	2,948,558	2,915,927	2,898,690
278	TAKE HOME VEHICLE POLICE	0	0	320,762	8,164	130,220	103,700	80,580
711	SELF-FUNDED EMPLOYEE BENEFITS	10,528,854	11,114,857	10,032,616	11,572,529	11,826,101	13,348,829	14,819,935
713	UNEMPLOYMENT COMPENSATION FUND	0	0	0	226,891	273,846	267,247	177,974
<b><i>Total Internal Service Funds</i></b>		<b>15,461,269</b>	<b>16,099,353</b>	<b>15,876,382</b>	<b>16,864,543</b>	<b>22,575,355</b>	<b>24,615,132</b>	<b>25,731,041</b>
<b><i>Trust Funds</i></b>								
701	FIREFIGHTERS PENSION	5,478,910	5,548,399	5,548,294	5,627,377	6,017,012	5,900,028	6,074,445
702	POLICE PENSION	6,115,087	6,097,952	6,251,596	6,696,139	7,069,055	6,929,133	7,221,941
730	CITY CEMETARY TRUST FUND	0	1,500	0	0	0	15,000	10,000
<b><i>Total Trust Funds</i></b>		<b>11,593,997</b>	<b>11,647,851</b>	<b>11,799,890</b>	<b>12,323,516</b>	<b>13,086,067</b>	<b>12,844,161</b>	<b>13,306,386</b>
<b><i>Total City Funds</i></b>		<b>216,600,395</b>	<b>210,010,619</b>	<b>226,652,163</b>	<b>238,106,186</b>	<b>288,572,546</b>	<b>304,128,270</b>	<b>291,513,190</b>
<b><i>Redevelopment Commission Controlled Funds</i></b>								
<b><i>Tax Increment Financing Funds</i></b>								
324	TIF REVENUE - AIRPORT	5,836,656	10,629,012	10,709,050	18,546,496	28,302,885	25,244,592	20,325,432
414	TIF DISTRICT - SAMPLE-EWING GEN'L	641,938	0	0	0	0	0	0
420	TIF DISTRICT - SBCDA GENERAL	4,537,039	4,231,348	4,788,263	6,535,311	8,260,408	5,302,102	5,667,711
422	TIF DISTRICT - WEST WASHINGTON	361,544	216,543	8,030	658,344	1,131,034	668,815	648,915
425	TIF LEIGHTON PLAZA	123,967	137,292	160,582	162,864	155,277	151,185	151,185
426	TIF CENTRAL MEDICAL SERVICE AREA	74,129	947	2,199,591	2,094,737	4,360,391	4,770,544	3,702,500



# Expenditure Summary – 2008 to 2014

## Updated 7/26/13, p. 7

<i>Fund</i>	<i>Fund Name</i>	<i>2008 Actual</i>	<i>2009 Actual</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Amended Budget</i>	<i>2014 Proposed Budget</i>
<b><i>Tax Increment Financing Funds Continued</i></b>								
429	TIF NORTHEAST DISTRICT	0	1,500	7,744	36,795	1,301,526	2,388,995	2,350,000
430	TIF SOUTHSIDE DEVELOPMENT AREA #1	282,515	24,844	490,752	2,235,661	6,070,605	6,122,885	5,700,000
431	TIF SSDA #2 - ERSKINE COMMONS	6,031	476,368	2,738,814	3,420,000	1,400,000	0	0
432	TIF SSDA #3 - ERSKINE VILLAGE	776,591	243,614	496,659	496,080	500,000	501,268	491,495
435	TIF DOUGLAS ROAD	13,926	1,180,252	586,723	270,424	348,145	454,782	345,463
436	TIF NORTHEAST RESIDENTIAL	0	0	0	2,391,373	901,327	3,229,957	3,323,228
<b><i>Total Tax Increment Financing Funds</i></b>		<b>12,654,336</b>	<b>17,141,720</b>	<b>22,186,208</b>	<b>36,848,085</b>	<b>52,731,598</b>	<b>48,835,125</b>	<b>42,705,929</b>
<b><i>Redevelopment Funds</i></b>								
305	SBCDA BOND PROCEEDS - 2003	1,727,117	1,280,975	1,782,568	1,333,430	0	0	0
428	REDEVELOPMENT DISTRICT CAPITAL - AED.	82,041	700	404,576	0	0	0	0
433	REDEVELOPMENT ADMINISTRATION GENEF	17,189	3,551	36,141	5,071	10,000	6,787	6,000
438	COVELESKI BOND CONSTRUCTION	0	0	520,410	4,464,858	0	0	0
439	CERTIFIED TECHNOLOGY PARK	0	0	0	0	813,000	0	3,600,000
454	AIRPORT URBAN ENTERPRISE ZONE	0	571,164	343,590	58,322	0	0	0
619	BLACKTHORN GOLF COURSE OPERATIONS	2,180,892	2,148,499	2,103,301	2,152,477	2,273,599	1,997,706	1,650,685
<b><i>Total Redevelopment Funds</i></b>		<b>4,007,239</b>	<b>4,004,889</b>	<b>5,190,586</b>	<b>8,014,158</b>	<b>3,096,599</b>	<b>2,004,493</b>	<b>5,256,685</b>



# Expenditure Summary – 2008 to 2014

## Updated 7/26/13, p. 8

<i>Fund</i>	<i>Fund Name</i>	<i>2008 Actual</i>	<i>2009 Actual</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Amended Budget</i>	<i>2014 Proposed Budget</i>
<b><i>Debt Service Funds</i></b>								
314	REDEV BOND - 1990 PUBLIC IMPROVEMENT	37,589	7,136	3,027	2,373	822,500	0	0
315	AIRPORT 2003 DEBT RESERVE	61,564	16,949	7,090	886,240	0	5,000	5,000
317	COVELESKI BOND DEBT RESERVE	0	0	0	0	0	0	0
319	REDEVELOPMENT BOND - BLACKTHORN GC	36,470	8,742	3,627	2,827	0	326,050	0
328	SBCDA 2003 DEBT RESERVE	35,225	9,768	4,053	(637,633)	0	6,000	6,000
	<b><i>Total Debt Service Funds</i></b>	<b>170,848</b>	<b>42,595</b>	<b>17,797</b>	<b>253,807</b>	<b>822,500</b>	<b>337,050</b>	<b>11,000</b>
	<b><i>Total Redevelopment Commission Funds</i></b>	<b>16,832,423</b>	<b>21,189,204</b>	<b>27,394,591</b>	<b>45,116,050</b>	<b>56,650,697</b>	<b>51,176,668</b>	<b>47,973,614</b>
	<b><i>Grand Totals</i></b>	<b>233,432,818</b>	<b>231,199,823</b>	<b>254,046,754</b>	<b>283,222,236</b>	<b>345,223,243</b>	<b>355,304,938</b>	<b>339,486,804</b>