

**City of South Bend, Indiana
2015 Budget Summaries**

Summaries

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City of South Bend
Revenue & Expenditure Summary - 2008 to 2015
September 15, 2014

| Fund | Fund Name | 2008 Actual | 2009 Actual | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Amended Budget | 2015 Proposed Budget | 2014-2015 Budget Change | 2014-2015 Percent Change |
|---------------------|---|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------------------|-------------------------------------|--|---|
| Revenues | | | | | | | | | | | |
| | General Fund | 33,930,404 | 96,281,658 | 61,449,946 | 60,911,669 | 63,585,275 | 62,367,954 | 54,642,436 | 52,642,236 | (2,000,200) | -3.7% |
| | Special Revenue Funds | 44,925,597 | 49,411,366 | 60,382,796 | 53,315,524 | 55,684,376 | 59,231,216 | 60,951,946 | 59,950,353 | (1,001,593) | -1.6% |
| | Capital & Debt Service Funds | 4,662,564 | 7,001,057 | 5,053,703 | 5,024,282 | 5,469,086 | 4,178,129 | 3,835,185 | 4,650,995 | 815,810 | 21.3% |
| | Enterprise Funds | 66,720,909 | 74,262,810 | 77,211,833 | 105,738,461 | 115,975,757 | 80,207,216 | 83,905,531 | 90,522,944 | 6,617,413 | 7.9% |
| | Internal Service Funds | 20,512,587 | 18,200,236 | 15,865,625 | 17,999,349 | 21,154,131 | 22,799,127 | 24,390,538 | 26,227,515 | 1,836,977 | 7.5% |
| | Trust Funds | 7,821,320 | 14,193,476 | 11,011,500 | 12,021,517 | 13,207,579 | 10,913,212 | 11,701,582 | 11,571,742 | (129,840) | -1.1% |
| | Tax Increment Financing Funds | 2,293,413 | 22,175,881 | 50,916,689 | 29,391,567 | 28,434,536 | 28,575,854 | 24,951,001 | 26,654,075 | 1,703,074 | 6.8% |
| | Redevelopment Funds | 1,690,650 | 2,379,393 | 6,775,365 | 2,337,812 | 1,785,930 | 4,448,140 | 3,160,379 | 1,703,035 | (1,457,344) | -46.1% |
| | Debt Service Funds | 768,279 | 45,095 | 515,797 | 652,807 | 23,728 | 11,715 | 12,800 | 12,800 | - | 0.0% |
| | Total Revenue | 183,325,723 | 283,950,972 | 289,183,254 | 287,392,988 | 305,320,398 | 272,732,563 | 267,551,398 | 273,935,695 | 6,384,297 | 2.4% |
| Expenditures | | | | | | | | | | | |
| | General Fund | 66,503,546 | 61,327,868 | 59,241,185 | 61,438,862 | 63,399,284 | 62,326,332 | 56,354,789 | 52,571,309 | (3,783,480) | -6.7% |
| | Special Revenue Funds | 41,204,024 | 35,253,141 | 56,823,840 | 53,543,871 | 52,199,459 | 55,048,410 | 75,407,752 | 65,755,919 | (9,651,833) | -12.8% |
| | Capital & Debt Service Funds | 6,458,350 | 9,641,315 | 6,661,742 | 5,290,044 | 7,391,170 | 5,100,018 | 10,156,762 | 5,506,913 | (4,649,849) | -45.8% |
| | Enterprise Funds | 75,379,209 | 76,041,091 | 76,249,124 | 88,645,350 | 91,466,805 | 95,162,743 | 129,610,829 | 111,033,968 | (18,576,861) | -14.3% |
| | Internal Service Funds | 15,461,269 | 16,099,353 | 15,876,382 | 16,864,543 | 21,636,374 | 24,428,685 | 25,725,749 | 28,429,433 | 2,703,684 | 10.5% |
| | Trust Funds | 11,593,997 | 11,647,851 | 11,799,890 | 12,323,516 | 12,215,209 | 11,927,126 | 13,116,981 | 12,518,814 | (598,167) | -4.6% |
| | Tax Increment Financing Funds | 12,654,336 | 17,141,720 | 22,186,208 | 36,848,085 | 30,746,010 | 23,577,844 | 51,797,693 | 32,809,241 | (18,988,452) | -36.7% |
| | Redevelopment Funds | 4,007,239 | 4,004,889 | 5,190,586 | 8,014,158 | 2,335,038 | 1,750,915 | 5,291,706 | 3,226,706 | (2,065,000) | -39.0% |
| | Debt Service Funds | 170,848 | 42,595 | 17,797 | 253,807 | 1,497,758 | 335,990 | 11,000 | 11,000 | - | 0.0% |
| | Total Expenditures | 233,432,818 | 231,199,823 | 254,046,754 | 283,222,236 | 282,887,107 | 279,658,063 | 367,473,261 | 311,863,303 | (55,609,958) | -15.1% |
| | Net | (50,107,095) | 52,751,149 | 35,136,500 | 4,170,752 | 22,433,291 | (6,925,500) | (99,921,863) | (37,927,608) | 61,994,255 | -62.0% |

**City of South Bend
2015 Budget Overview
September 15, 2014**

| | | 2014 Amended Budget | | | | | 2015 Proposed Budget | | | | | | |
|------------------------------|---|--------------------------|-------------------|----------------------|--------------|----------------------|----------------------------|--------------------------|-------------------|----------------------|-------------|----------------------|----------------------------|
| City Controlled Funds | | Cash Balance 1/1/2014 | 2014 Revenues | 2014 Expenditures | Adjustments | Surplus (Deficit) | Cash Balance 12/31/2014 | Cash Balance 1/1/2015 | 2015 Revenues | 2015 Expenditures | Adjustments | Surplus (Deficit) | Cash Balance 12/31/2015 |
| 101 | GENERAL FUND | 28,388,091 | 54,642,436 | 56,354,789 | - | (1,712,353) | 26,675,738 | 26,675,738 | 52,642,236 | 52,571,309 | - | 70,927 | 26,746,665 |
| Special Revenue Funds | | | | | | | | | | | | | |
| 102 | RAINY DAY FUND | 8,617,705 | 52,000 | - | - | 52,000 | 8,669,705 | 8,669,705 | 34,680 | - | - | 34,680 | 8,704,385 |
| 103 | EXCESS LEVY | - | - | - | - | - | - | - | - | - | - | - | - |
| 201 | PARKS & RECREATION | 4,255,160 | 10,899,509 | 12,600,878 | - | (1,701,369) | 2,553,791 | 2,553,791 | 11,030,715 | 10,968,933 | - | 61,782 | 2,615,573 |
| 202 | MOTOR VEHICLE HIGHWAY | 3,679,915 | 9,106,300 | 10,008,877 | - | (902,577) | 2,777,338 | 2,777,338 | 8,931,300 | 8,931,300 | - | - | 2,777,338 |
| 203 | RECREATION - NONREVERTING | 778,249 | 1,449,592 | 1,479,064 | - | (29,472) | 748,777 | 748,777 | 1,578,935 | 1,536,262 | - | 42,673 | 791,450 |
| 209 | STUDEBAKER/OLIVER REVERTING GRANTS | 1,083,387 | 335,000 | 1,415,000 | - | (1,080,000) | 3,387 | 3,387 | 574,000 | 570,000 | - | 4,000 | 7,387 |
| 210 | ECONOMIC DEVELOPMENT STATE GRANTS | 348,950 | 2,077,016 | 2,117,886 | - | (40,870) | 308,080 | 308,080 | 1,673,510 | 1,672,012 | - | 1,498 | 309,578 |
| 211 | COMMUNITY INVESTMENT ADMINISTRATION | 907,315 | 2,278,246 | 2,404,884 | - | (126,638) | 780,677 | 780,677 | 2,631,624 | 2,631,624 | - | - | 780,677 |
| 212 | COMMUNITY INVESTMENT GRANTS | 590,162 | 6,911,000 | 6,910,783 | - | 217 | 590,379 | 590,379 | 4,100,000 | 4,100,000 | - | - | 590,379 |
| 216 | POLICE STATE SEIZURES | 158,667 | 35,900 | 40,000 | - | (4,100) | 154,567 | 154,567 | 35,900 | 35,900 | - | - | 154,567 |
| 217 | GIFT, DONATION, BEQUEST | 74,734 | 157,290 | 201,010 | - | (43,270) | 31,014 | 31,014 | 216,100 | 216,000 | - | 100 | 31,114 |
| 218 | POLICE CURFEW VIOLATIONS | 11,548 | 1,025 | 1,000 | - | 25 | 11,573 | 11,573 | 1,025 | 1,000 | - | 25 | 11,598 |
| 220 | LAW ENFORCEMENT CONTINUING EDUCATION | 981,226 | 211,000 | 294,802 | - | (83,802) | 897,424 | 897,424 | 211,000 | 280,500 | - | (69,500) | 827,924 |
| 227 | LOSS RECOVERY FUND | 7,936,033 | 17,000 | 6,615,805 | 1 | (6,598,805) | 1,337,227 | 1,337,227 | 4,200 | 1,050,000 | - | (1,045,800) | 291,427 |
| 244 | EMERGENCY 911 TELEPHONE | - | 215,000 | 215,000 | - | - | - | - | - | - | - | - | - |
| 249 | PUBLIC SAFETY L.O.I.T. | 2,032,194 | 6,391,029 | 7,214,658 | - | - | 1,208,565 | 1,208,565 | 6,470,911 | 7,246,552 | - | (775,641) | 432,924 |
| 250 | GENERAL GRANT | - | - | - | - | - | - | - | - | - | - | - | - |
| 251 | LOCAL ROADS & STREETS | 1,941,375 | 1,121,801 | 1,124,520 | - | (2,719) | 1,938,656 | 1,938,656 | 1,593,300 | 1,592,500 | - | 800 | 1,939,456 |
| 252 | EXCESS WELFARE DISTRIBUTION | 1,150 | - | 1,146 | - | 4 | 4 | 4 | - | - | - | - | 4 |
| 258 | HUMAN RIGHTS - FEDERAL GRANT | 466,775 | 210,700 | 224,001 | - | (13,301) | 453,474 | 453,474 | 203,400 | 247,357 | - | (43,957) | 409,517 |
| 271 | EASTRACE WATERWAY | 14,372 | 100 | 10,346 | (596) | (10,246) | 4,722 | 4,722 | 4,000 | - | - | (4,000) | 722 |
| 273 | MORRIS PAC/PALAIS ROYALE MARKETING | 27,985 | 8,100 | 18,000 | - | (9,900) | 18,085 | 18,085 | 18,000 | 18,000 | - | - | 18,085 |
| 280 | POLICE BLOCK GRANTS | 3,817 | - | - | - | - | 3,817 | 3,817 | - | - | - | - | 3,817 |
| 281 | ECONOMIC DEVELOPMENT COMM - REV BONDS | 27,128 | - | - | - | - | 27,128 | 27,128 | - | - | - | - | 27,128 |
| 289 | HAZMAT | 16,207 | 10,000 | 10,000 | - | - | 16,207 | 16,207 | 10,000 | 10,000 | - | - | 16,207 |
| 291 | INDIANA RIVER RESCUE | 95,718 | 45,200 | 52,300 | - | (7,100) | 88,618 | 88,618 | 45,200 | 120,800 | - | (75,600) | 13,018 |
| 292 | POLICE GRANTS | 204,509 | 228,060 | 228,060 | - | - | 204,509 | 204,509 | 90,000 | 90,000 | - | - | 204,509 |
| 294 | REGIONAL POLICE ACADEMY | 68,085 | 22,000 | 23,750 | - | (1,750) | 66,335 | 66,335 | 22,000 | 23,750 | - | (1,750) | 64,585 |
| 295 | COPS MORE GRANT | 113,342 | 41,600 | 141,600 | - | (100,000) | 13,342 | 13,342 | 128,258 | 141,600 | - | (13,342) | - |
| 299 | POLICE FEDERAL DRUG ENFORCEMENT | 385,160 | 77,000 | 166,499 | - | (89,499) | 295,661 | 295,661 | 77,000 | 225,000 | - | (148,000) | 147,661 |
| 404 | COUNTY OPTION INCOME TAX | 14,905,635 | 9,270,187 | 11,165,785 | 2 | (1,895,598) | 13,010,035 | 13,010,035 | 9,881,783 | 13,589,136 | - | (3,707,353) | 9,302,682 |
| 408 | ECONOMIC DEVELOPMENT INCOME TAX | 10,842,128 | 9,346,481 | 10,289,984 | 3 | (943,503) | 9,898,622 | 9,898,622 | 9,515,499 | 9,485,132 | - | 30,367 | 9,928,989 |
| 410 | URBAN DEVELOPMENT ACTION GRANT (UDAG) | 27,587 | 110 | - | - | 110 | 27,697 | 27,697 | 438,313 | 438,203 | - | 110 | 27,807 |
| 655 | PROJECT RELIEF | 938,578 | 431,700 | 430,114 | - | 1,586 | 940,164 | 940,164 | 431,700 | 528,358 | - | (96,658) | 843,506 |
| 705 | POLICE K-9 UNIT | 1,313 | 2,000 | 2,000 | - | - | 1,313 | 1,313 | 2,000 | 2,000 | - | - | 1,313 |
| | Total Special Revenue Funds | 61,536,109 | 60,951,946 | 75,407,752 | (590) | (14,455,806) | 47,080,893 | 47,080,893 | 59,950,353 | 65,755,919 | - | (5,805,566) | 41,275,327 |
| Debt Service Fund | | | | | | | | | | | | | |
| 313 | HALL OF FAME DEBT SERVICE | 716,336 | 649,990 | 1,268,116 | - | (618,126) | 98,210 | 98,210 | 1,274,056 | 1,266,820 | - | 7,236 | 105,446 |
| Capital Project Funds | | | | | | | | | | | | | |
| 377 | PROFESSIONAL SPORTS DEVELOPMENT | 842,057 | 678,228 | 865,746 | - | (187,518) | 654,539 | 654,539 | 671,761 | 854,803 | - | (183,042) | 471,497 |
| 401 | COVELESKI STADIUM CAPITAL | 26,850 | 500 | 3,540 | - | (3,040) | 23,810 | 23,810 | 15,100 | - | - | 15,100 | 38,910 |
| 403 | ZOO ENDOWMENT | 49,022 | 2,900 | - | - | 2,900 | 51,922 | 51,922 | 200 | 49,000 | - | (48,800) | 3,122 |
| 405 | PARK NONREVERTING CAPITAL | 572,891 | 195,700 | 205,217 | - | (9,517) | 563,374 | 563,374 | 143,700 | 183,000 | - | (39,300) | 524,074 |
| 406 | CUMULATIVE CAPITAL DEVELOPMENT | 785,799 | 520,794 | 722,935 | - | (202,141) | 583,658 | 583,658 | 542,691 | 542,691 | - | - | 583,658 |
| 407 | CUMULATIVE CAPITAL IMPROVEMENT | 176,724 | 434,150 | 364,762 | - | 69,388 | 246,112 | 246,112 | 422,150 | 365,625 | - | 56,525 | 302,637 |
| 409 | CUMULATIVE SEWER | - | - | - | - | - | - | - | - | - | - | - | - |
| 412 | MAJOR MOVES CONSTRUCTION | 7,143,897 | 581,798 | 5,823,729 | (1) | (5,241,931) | 1,901,967 | 1,901,967 | 811,187 | 1,330,000 | - | (518,813) | 1,383,154 |
| 416 | MORRIS PERFORMING ARTS CENTER CAPITAL | 456,810 | 101,500 | 53,200 | - | 48,300 | 505,110 | 505,110 | 101,500 | 60,000 | - | 41,500 | 546,610 |
| 434 | CREED FUND | 9,537 | 651,000 | 650,950 | - | 50 | 9,587 | 9,587 | 650,000 | 650,000 | - | - | 9,587 |
| 450 | PALAIS ROYALE HISTORIC PRESERVATION | 53,395 | 16,125 | 10,000 | - | 6,125 | 59,520 | 59,520 | 16,150 | 16,150 | - | - | 59,520 |
| 677 | HALL OF FAME CAPITAL | 658,407 | 2,500 | 188,567 | - | (186,067) | 472,340 | 472,340 | 2,500 | 188,824 | - | (186,324) | 286,016 |
| | Total Capital & Debt Service Funds | 11,491,725 | 3,835,185 | 10,156,762 | (1) | (6,321,577) | 5,170,149 | 5,170,149 | 4,650,995 | 5,506,913 | - | (855,918) | 4,314,231 |
| Enterprise Funds | | | | | | | | | | | | | |
| 287 | EMS / FIRE DEPARTMENT CAPITAL | - | - | - | - | - | - | - | 750,000 | 750,000 | - | - | - |
| 288 | EMS / FIRE OPERATING | 5,554,585 | 2,661,000 | 6,287,299 | - | (3,626,299) | 1,928,286 | 1,928,286 | 5,676,065 | 6,657,033 | - | (980,968) | 947,318 |

City of South Bend
2015 Budget Overview
September 15, 2014

| | | 2014 Amended Budget | | | | | 2015 Proposed Budget | | | | | | |
|--|---------------------------------------|---------------------|--------------------|--------------------|---------------------|---------------------|----------------------|--------------------|--------------------|--------------------|---------------------|---------------------|--------------------|
| | | Cash Balance | 2014 | 2014 | Adjustments | Cash Balance | Cash Balance | 2015 | 2015 | Adjustments | Surplus | Cash Balance | |
| | | 1/1/2014 | Revenues | Expenditures | | 12/31/2014 | 1/1/2015 | Revenues | Expenditures | | (Deficit) | 12/31/2015 | |
| City Controlled Funds | | | | | | | | | | | | | |
| 600 | CONSOLIDATED BUILDING DEPARTMENT | 151,741 | 3,812,560 | 3,798,909 | - | 13,651 | 165,392 | 4,154,114 | 4,154,114 | - | - | 165,392 | |
| 601 | PARKING GARAGES | 884,188 | 1,040,400 | 1,597,808 | - | (557,408) | 326,780 | 1,108,726 | 738,727 | - | 369,999 | 696,779 | |
| 610 | SOLID WASTE OPERATIONS | 795,275 | 5,257,701 | 5,609,963 | - | (352,262) | 443,013 | 5,712,289 | 5,871,908 | - | (159,619) | 283,394 | |
| 611 | SOLID WASTE CAPITAL | 118,441 | 836,202 | 996,070 | (41,427) | (159,868) | - | 753,011 | 752,811 | - | 200 | 200 | |
| 620 | WATER WORKS OPERATIONS | 3,509,756 | 14,711,333 | 14,842,004 | - | (130,671) | 3,379,085 | 14,760,483 | 15,608,240 | - | (847,757) | 2,531,328 | |
| 622 | WATER WORKS CAPITAL | 3,531,725 | 10,000 | 978,258 | - | (968,258) | 2,563,467 | 10,000 | 753,000 | - | (743,000) | 1,820,467 | |
| 623 | WATER WORKS BOND CAPITAL | 812,630 | 5,000 | 811,011 | - | (806,011) | 6,619 | - | - | - | - | 6,619 | |
| 624 | WATER WORKS CUSTOMER DEPOSIT | 1,452,815 | 6,000 | 6,000 | - | - | 1,452,815 | 6,000 | 6,000 | - | - | 1,452,815 | |
| 625 | WATER WORKS SINKING FUND | 5,337 | 2,057,224 | 2,057,224 | - | - | 5,337 | 2,050,078 | 2,050,078 | - | - | 5,337 | |
| 626 | WATER WORKS BOND RESERVE | 1,565,676 | 90,073 | - | - | 90,073 | 1,655,749 | - | - | - | - | 1,655,749 | |
| 629 | WATER WORKS RESERVE - O & M | 2,031,532 | 70,312 | 8,500 | - | 61,812 | 2,093,344 | 162,749 | 8,500 | - | 154,249 | 2,247,593 | |
| 640 | SEWER REPAIR INSURANCE | 1,363,696 | 549,200 | 549,978 | - | (778) | 1,362,918 | 549,200 | 545,703 | - | 3,497 | 1,366,415 | |
| 641 | SEWAGE WORKS OPERATIONS | 7,286,003 | 34,553,188 | 35,556,194 | - | (1,003,006) | 6,282,997 | 35,334,467 | 36,943,183 | - | (1,608,716) | 4,674,281 | |
| 642 | SEWAGE WORKS CAPITAL | 4,044,566 | 3,566,580 | 9,267,941 | (1,656,795) | (5,701,361) | - | 5,398,000 | 5,359,000 | - | 39,000 | 39,000 | |
| 643 | SEWAGE WORKS RESERVE - O & M | 3,292,600 | 238,715 | 15,000 | - | 223,715 | 3,516,315 | 250,612 | 15,000 | - | 235,612 | 3,751,927 | |
| 645 | 2004-2006 SEWER BOND | - | - | - | - | - | - | - | - | - | - | - | |
| 647 | 2007 SEWER BOND | 1,141 | - | 1,138 | - | (1,138) | 3 | - | - | - | - | 3 | |
| 649 | SEWAGE WORKS BOND SINKING | 782,807 | 9,804,645 | 9,802,031 | - | 2,614 | 785,421 | 9,288,088 | 9,282,109 | - | 5,979 | 791,400 | |
| 650 | CLAY SEWAGE WORKS OPERATIONS | - | - | - | - | - | - | - | - | - | - | - | |
| 651 | 2007B SEWER BOND | 2 | - | - | - | - | 2 | - | - | - | - | 2 | |
| 653 | SEWAGE WORKS DEBT SERVICE RESERVE | 7,286,828 | - | - | - | - | 7,286,828 | - | - | - | - | 7,286,828 | |
| 658 | 2010 SEWER BOND | 2,215 | - | - | - | - | 2,215 | - | - | - | - | 2,215 | |
| 659 | 2011 SEWER BOND | 7,848,499 | 25,000 | 13,598,486 | (7,724,987) | (13,573,486) | 2,000,000 | 6,000 | 2,006,000 | - | (2,000,000) | - | |
| 661 | 2012 SEWER BOND | 18,299,027 | 45,000 | 18,868,570 | (15,504,543) | (18,823,570) | 14,980,000 | 20,000 | 15,000,000 | - | (14,980,000) | - | |
| 663 | 2013 SEWER BOND | - | - | - | - | - | - | - | - | - | - | - | |
| 664 | 2013 SEWER REFUND BOND ISSUANCE COSTS | 4,468 | - | - | - | - | 4,468 | - | - | - | - | 4,468 | |
| 665 | 2015 SEWER BOND | - | - | - | - | - | - | - | - | - | - | - | |
| 670 | CENTURY CENTER | 887,475 | 4,564,898 | 4,564,898 | - | - | 887,475 | 4,532,562 | 4,532,562 | - | - | 887,475 | |
| 671 | CENTURY CENTER CAPITAL | 1,757,697 | 500 | 393,547 | - | (393,047) | 1,364,650 | 500 | - | - | 500 | 1,365,150 | |
| | Total Enterprise Funds | 73,270,725 | 83,905,531 | 129,610,829 | (24,927,752) | (45,705,298) | 52,493,179 | 90,522,944 | 111,033,968 | - | (20,511,024) | 31,982,155 | |
| Internal Service Funds | | | | | | | | | | | | | |
| 222 | CENTRAL SERVICES | 1,465,707 | 7,847,374 | 8,036,532 | - | (189,158) | 1,276,549 | 8,121,097 | 8,111,630 | - | 9,467 | 1,286,016 | |
| 224 | CENTRAL SERVICES CAPITAL | - | - | - | - | - | - | 271,850 | 271,850 | - | - | - | |
| 226 | LIABILITY INSURANCE | 5,185,497 | 2,898,690 | 2,897,200 | - | 1,490 | 5,186,987 | 1,260,227 | 3,056,122 | - | (1,795,895) | 3,391,092 | |
| 278 | TAKE HOME VEHICLE POLICE | 452,953 | 123,160 | 80,580 | - | 42,580 | 495,533 | 124,200 | 71,100 | - | 53,100 | 548,633 | |
| 711 | SELF-FUNDED EMPLOYEE BENEFITS | 5,661,447 | 13,418,450 | 14,483,463 | - | (1,065,013) | 4,596,434 | 16,223,345 | 16,691,935 | - | (468,590) | 4,127,844 | |
| 713 | UNEMPLOYMENT COMPENSATION FUND | 260,030 | 102,864 | 227,974 | - | (125,110) | 134,920 | 226,796 | 226,796 | - | - | 134,920 | |
| | Total Internal Service Funds | 13,025,634 | 24,390,538 | 25,725,749 | - | (1,335,211) | 11,690,423 | 26,227,515 | 28,429,433 | - | (2,201,918) | 9,488,505 | |
| Trust & Agency Funds | | | | | | | | | | | | | |
| 701 | FIREFIGHTERS PENSION | 938,100 | 5,391,332 | 5,874,445 | - | (483,113) | 454,987 | 5,211,592 | 5,666,579 | - | (454,987) | - | |
| 702 | POLICE PENSION | 1,708,656 | 6,310,000 | 7,221,941 | - | (911,941) | 796,715 | 6,360,000 | 6,832,235 | - | (472,235) | 324,480 | |
| 703 | POLICE/FIRE 1077 STATE PENSION | 273 | - | - | - | - | 273 | - | - | - | - | 273 | |
| 709 | PAYROLL FUND | 2,979 | - | - | - | - | 2,979 | - | - | - | - | 2,979 | |
| 712 | PUBLIC EMPLOYEES RETIREMENT FUND | 696 | - | - | - | - | 696 | - | - | - | - | 696 | |
| 718 | STATE TAX DEDUCTION FUND | 294,749 | - | - | - | - | 294,749 | - | - | - | - | 294,749 | |
| 725 | MORRIS/PALAIS BOX OFFICE | 1,339,598 | - | - | - | - | 1,339,598 | - | - | - | - | 1,339,598 | |
| 730 | CITY CEMETERY TRUST | 36,934 | 250 | 20,595 | (5,000) | (20,345) | 21,589 | 150 | 20,000 | - | (19,850) | 1,739 | |
| | Total Trust & Agency Funds | 4,321,985 | 11,701,582 | 13,116,981 | (5,000) | (1,415,399) | 2,911,586 | 11,571,742 | 12,518,814 | - | (947,072) | 1,964,514 | |
| | Total City Funds | 192,034,269 | 239,427,218 | 310,372,862 | (24,933,343) | (70,945,644) | 146,021,968 | 146,021,968 | 245,565,785 | 275,816,356 | - | (30,250,571) | 115,771,397 |
| Redevelopment Commission Controlled Funds | | | | | | | | | | | | | |
| Tax Increment Financing Funds | | | | | | | | | | | | | |
| 324 | TIF Revenue - Airport | 25,020,129 | 13,484,612 | 27,286,693 | - | (13,802,081) | 11,218,048 | 14,880,000 | 18,849,214 | - | (3,969,214) | 7,248,834 | |
| 414 | TIF District - Sample-Ewing Gen'l | - | - | - | - | - | - | - | - | - | - | - | |
| 420 | TIF District - SBCDA General | 2,604,474 | 4,168,336 | 5,829,261 | - | (1,660,925) | 943,549 | 4,344,202 | 4,344,202 | - | - | 943,549 | |
| 422 | TIF District - West Washington | 612,962 | 422,000 | 657,534 | - | (235,534) | 377,428 | 422,000 | 722,000 | - | (300,000) | 77,428 | |
| 425 | TIF Leighton Plaza | 133,067 | 164,303 | 149,425 | - | 14,878 | 147,945 | 189,123 | 154,716 | - | 34,407 | 182,352 | |

**City of South Bend
2015 Budget Overview
September 15, 2014**

| | 2014 Amended Budget | | | | | | 2015 Proposed Budget | | | | | |
|---|--------------------------|--------------------|----------------------|---------------------|----------------------|----------------------------|--------------------------|--------------------|----------------------|-------------|----------------------|----------------------------|
| | Cash Balance 1/1/2014 | 2014 Revenues | 2014 Expenditures | Adjustments | Surplus (Deficit) | Cash Balance 12/31/2014 | Cash Balance 1/1/2015 | 2015 Revenues | 2015 Expenditures | Adjustments | Surplus (Deficit) | Cash Balance 12/31/2015 |
| City Controlled Funds | | | | | | | | | | | | |
| 426 TIF Central Medical Service Area | 3,232,412 | 640,000 | 4,103,504 | (1,210,000) | (3,463,504) | 978,908 | 978,908 | 632,000 | 1,610,908 | - | (978,908) | - |
| 429 TIF Northeast District | 3,008,791 | 827,000 | 2,806,117 | - | (1,979,117) | 1,029,674 | 1,029,674 | 827,000 | 1,252,000 | - | (425,000) | 604,674 |
| 430 TIF Southside Development Area #1 | 3,439,648 | 2,515,000 | 6,487,957 | (1,000,000) | (3,972,957) | 466,691 | 466,691 | 2,410,000 | 1,620,000 | - | 790,000 | 1,256,691 |
| 431 TIF Southside Development Area #2 - Erskine Comm | - | - | - | - | - | - | - | - | - | - | - | - |
| 432 TIF Southside Development Area #3 - Erskine Village | 6,968,686 | 15,000 | 494,151 | - | (479,151) | 6,489,535 | 6,489,535 | 25,000 | 489,380 | - | (464,380) | 6,025,155 |
| 435 TIF - Douglas Road | 294,600 | 320,750 | 399,823 | - | (79,073) | 215,527 | 215,527 | 320,750 | 341,189 | - | (20,439) | 195,088 |
| 436 TIF - Northeast Residential | 2,554,079 | 2,394,000 | 3,583,228 | - | (1,189,228) | 1,364,851 | 1,364,851 | 2,604,000 | 3,425,632 | - | (821,632) | 543,219 |
| Total Tax Increment Financing Funds | 47,868,848 | 24,951,001 | 51,797,693 | (2,210,000) | (26,846,692) | 23,232,156 | 23,232,156 | 26,654,075 | 32,809,241 | - | (6,155,166) | 17,076,990 |
| Redevelopment Funds | | | | | | | | | | | | |
| 305 SBCDA Bond Proceeds - 2003 | - | - | - | - | - | - | - | - | - | - | - | - |
| 428 Redevelopment District Capital - AEDA2003 | - | - | - | - | - | - | - | - | - | - | - | - |
| 433 Redevelopment Administration General | 25,749 | - | 20,000 | - | (20,000) | 5,749 | 5,749 | 251 | 6,000 | - | (5,749) | - |
| 438 Coveleski Bond Construction | - | - | - | - | - | - | - | - | - | - | - | - |
| 439 Certified Technology Park | 3,682,595 | 1,462,000 | 3,600,000 | - | (2,138,000) | 1,544,595 | 1,544,595 | 4,405 | 1,549,000 | - | (1,544,595) | - |
| 454 Airport Urban Enterprise Zone | 376,372 | 1,500 | - | - | 1,500 | 377,872 | 377,872 | 1,500 | - | - | 1,500 | 379,372 |
| 619 Blackthorn Golf Course Operations | 83,729 | 1,696,879 | 1,671,706 | - | - | 108,902 | 108,902 | 1,696,879 | 1,671,706 | - | 25,173 | 134,075 |
| Total Redevelopment Funds | 4,168,445 | 3,160,379 | 5,291,706 | - | (2,156,500) | 2,037,118 | 2,037,118 | 1,703,035 | 3,226,706 | - | (1,523,671) | 513,447 |
| Debt Service Funds | | | | | | | | | | | | |
| 314 Redev Bond - 1990 Public Improvement | - | - | - | - | - | - | - | - | - | - | - | - |
| 315 Airport 2003 Debt Reserve | 1,038,904 | 5,000 | 5,000 | - | - | 1,038,904 | 1,038,904 | 5,000 | 5,000 | - | - | 1,038,904 |
| 317 Coveleski Bond Debt Reserve | 503,472 | 1,800 | - | - | 1,800 | 505,272 | 505,272 | 1,800 | - | - | 1,800 | 507,072 |
| 319 Redevelopment Bond - Blackthorn Golf | - | - | - | - | - | - | - | - | - | - | - | - |
| 328 SBCDA 2003 Debt Service | 1,735,840 | 6,000 | 6,000 | - | - | 1,735,840 | 1,735,840 | 6,000 | 6,000 | - | - | 1,735,840 |
| Total Debt Service Funds | 3,278,216 | 12,800 | 11,000 | - | 1,800 | 3,280,016 | 3,280,016 | 12,800 | 11,000 | - | 1,800 | 3,281,816 |
| Total Redevelopment Commission Funds | 55,315,509 | 28,124,180 | 57,100,399 | (2,210,000) | (28,976,219) | 28,549,290 | 28,549,290 | 28,369,910 | 36,046,947 | - | (7,677,037) | 20,872,253 |
| Grand Total | 247,349,778 | 267,551,398 | 367,473,261 | (27,143,343) | (99,921,863) | 174,571,258 | 174,571,258 | 273,935,695 | 311,863,303 | - | (37,927,608) | 136,643,650 |

Major Reasons for 2014 Deficit Spending

| | | | |
|--------------------------|--|-------------------|---|
| 101 General Fund | Property tax revenue estimate reduced | 761,181 | 2015 Budget Includes: Fund 412 - Smart Streets 1,330,000 Fund 404 - Corridors 470,000 Fund 227 - V&A 1,050,000 Fund 404 - V&A 1,950,000 3,000,000 Fund 404 - Curb & Sidewalk 750,000 Fund 202 - Curb & Sidewalk 750,000 (curb & sidewalk also to benefit by a \$1.5 million dollar state grant during 2015) |
| 101 General Fund | Encumbrance rollover at 12/31/13 due to open PO's | 826,098 | |
| 101 General Fund | Adopted appropriation for Council Legal fees | 75,000 | |
| 201 Parks & Recreation | Property tax revenue estimate reduced | 80,898 | |
| 202 MVH Fund | Proposed appropriation for overtime costs due to harsh winter | 300,229 | |
| 202 MVH Fund | Encumbrance rollover at 12/31/13 due to open PO's | 602,877 | |
| 222 Central Services | Adopted appropriation for Central Services capital | 172,000 | |
| 227 Loss Recovery Fund | Proposed additional appropriation for vacant and abandoned properties | 1,000,000 | |
| 227 Loss Recovery Fund | 2014 Original Budget - Vacant and abandoned properties | 2,000,000 | |
| 227 Loss Recovery Fund | 2014 Original Budget - Deconstruction | 300,000 | |
| 227 Loss Recovery Fund | 2014 Original Budget - Smart Streets/Corridors | 1,950,000 | |
| 227 Loss Recovery Fund | 2014 Original Budget - Street Lighting | 200,000 | |
| 288 EMS Fund | Adopted appropriation for two pumper trucks | 885,084 | |
| 288 EMS Fund | Adopted appropriation for fitness equipment and Sutphen Aerial vehicle | 830,000 | |
| 404 COIT Fund | Adopted appropriation for Code Enforcement Accela software and implementatic | 182,500 | |
| 404 COIT Fund | Adopted appropriation for CNG fueling station | 972,500 | |
| 408 EDIT Fund | Adopted appropriation for Zoo parking and capital | 275,000 | |
| 412 Major Moves Fund | Encumbrance rollover at 12/31/13 due to open PO's | 1,323,730 | |
| 412 Major Moves Fund | 2014 Original Budget - Smart Streets | 4,500,000 | |
| 601 Parking Garage Fund | Adopted appropriation for parking garage repairs | 800,000 | |
| 610 Solid Waste Fund | Adopted appropriation for CNG fuel upgrades | 100,000 | |
| 610 Solid Waste Fund | Adopted appropriation for trash totes | 70,500 | |
| 642 Sewage Works Capital | Encumbrance rollover at 12/31/13 due to open PO's | 5,740,361 | |
| 659 2011 Sewer Bond | Budgeted sewer bond spenddown - will be less than budgeted | 13,573,486 | |
| 661 2012 Sewer Bond | Budgeted sewer bond spenddown - will be less than budgeted | 18,823,570 | |
| 671 Century Center | Adopted appropriation for freight elevator repair | 286,863 | |
| 671 Century Center | Adopted appropriation for freight elevator, smallwares and kitchen items | 106,684 | |
| Total | | 56,738,561 | |

City of South Bend
Revenue Summary - 2008 to 2015
September 15, 2014

| Fund | Fund Name | 2008 Actual | 2009 Actual | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Amended Budget | 2015 Proposed Budget | 2014-2015 Budget Change | 2014-2015 Percent Change |
|------------------------------|---------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------------------|-------------------------------------|--|---|
| City Controlled Funds | | | | | | | | | | | |
| General Fund | | | | | | | | | | | |
| 101 | GENERAL FUND - PROPERTY TAXES (1) | 14,574,480 | 79,162,937 | 38,780,847 | 38,514,550 | 39,368,431 | 36,251,397 | 36,638,000 | 36,638,888 | 888 | 0.00% |
| 101 | GENERAL FUND - PS LOIT TRANSFERS (2) | 0 | 0 | 4,998,691 | 4,976,969 | 5,476,534 | 7,540,389 | 0 | 0 | 0 | 0.00% |
| 101 | GENERAL FUND - OTHER | 19,355,924 | 17,118,721 | 17,670,408 | 17,420,150 | 18,740,310 | 18,576,168 | 18,004,436 | 16,003,348 | (2,001,088) | -11.11% |
| | Total General Fund | 33,930,404 | 96,281,658 | 61,449,946 | 60,911,669 | 63,585,275 | 62,367,954 | 54,642,436 | 52,642,236 | (2,000,200) | -3.66% |
| Special Revenue Funds | | | | | | | | | | | |
| 102 | RAINY DAY FUND | 3,393,886 | 785,254 | 2,010,972 | 24,477 | 42,239 | 29,524 | 52,000 | 34,680 | (17,320) | -33.31% |
| 103 | EXCESS LEVY | 742 | 285 | 185,180 | 261 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 201 | PARKS & REC - PROPERTY TAXES (1) | 2,461,101 | 13,919,096 | 7,591,932 | 7,613,760 | 7,824,056 | 7,207,060 | 7,350,000 | 7,340,000 | (10,000) | -0.14% |
| 201 | PARKS & REC - OTHER | 3,716,576 | 3,709,703 | 3,974,245 | 4,375,293 | 4,451,329 | 4,561,145 | 3,549,509 | 3,690,715 | 141,206 | 3.98% |
| 202 | MOTOR VEHICLE HIGHWAY | 5,267,736 | 5,101,624 | 5,397,547 | 5,564,838 | 7,605,799 | 9,139,124 | 9,106,300 | 8,931,300 | (175,000) | -1.92% |
| 203 | RECREATION - NONREVERTING | 1,148,500 | 1,027,465 | 996,098 | 1,023,635 | 1,039,835 | 1,003,319 | 1,449,592 | 1,578,935 | 129,343 | 8.92% |
| 209 | STUDEBAKER/OLIVER REVERTING GRANTS | 388,269 | 251,058 | 683,781 | 411,454 | 5,485 | 3,712 | 335,000 | 574,000 | 239,000 | 71.34% |
| 210 | ECONOMIC DEVELOPMENT STATE GRANTS | 355,484 | 306,625 | 3,289,539 | 1,039,422 | 220,472 | 238,065 | 2,077,016 | 1,673,510 | (403,506) | -19.43% |
| 211 | COMMUNITY INVESTMENT ADM. | 0 | 0 | 0 | 2,484,129 | 2,093,423 | 2,491,611 | 2,278,246 | 2,631,624 | 353,378 | 15.51% |
| 212 | COMMUNITY INVESTMENT GRANTS | 9,305,084 | 4,672,752 | 7,520,251 | 6,106,647 | 4,159,815 | 4,483,441 | 6,911,000 | 4,100,000 | (2,811,000) | -40.67% |
| 216 | POLICE STATE SEIZURES | 49,975 | 42,274 | 31,634 | 41,271 | 29,005 | 27,470 | 35,900 | 35,900 | 0 | 0.00% |
| 217 | GIFT, DONATION, BEQUEST | 37,300 | 9,589 | 9,502 | 10,856 | 20,863 | 11,501 | 157,290 | 216,100 | 58,810 | 37.39% |
| 218 | POLICE CURFEW VIOLATIONS | 2,255 | 1,530 | 1,247 | 1,153 | 470 | 663 | 1,025 | 1,025 | 0 | 0.00% |
| 220 | LAW ENFORCEMENT CONTINUING ED. | 394,274 | 339,490 | 661,879 | 297,899 | 279,858 | 194,529 | 211,000 | 211,000 | 0 | 0.00% |
| 227 | LOSS RECOVERY FUND | 4,462,214 | 441,935 | 16,091 | 224,246 | 21,894 | 3,845,642 | 17,000 | 4,200 | (12,800) | -75.29% |
| 244 | EMERGENCY 911 TELEPHONE | 0 | 0 | 0 | 0 | 0 | 0 | 215,000 | 0 | (215,000) | -100.00% |
| 249 | PUBLIC SAFETY L.O.I.T. | 0 | 0 | 6,083,195 | 5,510,917 | 6,789,333 | 6,582,643 | 6,391,029 | 6,470,911 | 79,882 | 1.25% |
| 250 | GENERAL GRANT | 1,160 | 319 | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 251 | LOCAL ROADS & STREETS | 1,188,144 | 1,068,972 | 1,072,859 | 1,036,989 | 1,029,814 | 1,008,118 | 1,121,801 | 1,593,300 | 471,499 | 42.03% |
| 252 | EXCESS WELFARE DISTRIBUTION | 0 | 2,922,079 | 17,808 | 6,545 | 5,407 | 0 | 0 | 0 | 0 | 0.00% |
| 258 | HUMAN RIGHTS - FEDERAL GRANT | 166,616 | 135,088 | 198,614 | 154,253 | 184,948 | 178,149 | 210,700 | 203,400 | (7,300) | -3.46% |
| 271 | EASTRACE WATERWAY | 1,194 | 284 | 118 | 78 | 99 | 49 | 100 | 0 | (100) | -100.00% |
| 273 | MORRIS PAC/PALAIS ROYALE MARKETING | 14,491 | 18,693 | 14,408 | 4,118 | 5,039 | 7,113 | 8,100 | 18,000 | 9,900 | 122.22% |
| 280 | POLICE BLOCK GRANTS | 0 | 810,837 | 2,031 | 3,433 | 681 | 13 | 0 | 0 | 0 | 0.00% |
| 281 | ECONOMIC DEVELOPMENT COMM - REV BONDS | 0 | 0 | 88 | 926 | 133 | 93 | 0 | 0 | 0 | 0.00% |
| 289 | HAZMAT | 11,626 | 380 | 271 | 580 | 13 | 16,762 | 10,000 | 10,000 | 0 | 0.00% |
| 291 | INDIANA RIVER RESCUE | 12,774 | 22,800 | 32,669 | 26,545 | 65,408 | 66,068 | 45,200 | 45,200 | 0 | 0.00% |
| 292 | POLICE GRANTS | 202,215 | 55,056 | 0 | 49,038 | 111,796 | 162,838 | 228,060 | 90,000 | (138,060) | -60.54% |
| 294 | REGIONAL POLICE ACADEMY | 21,856 | 15,471 | 26,075 | 24,048 | 13,822 | 21,013 | 22,000 | 22,000 | 0 | 0.00% |
| 295 | COPS MORE GRANT | 32,645 | 61,383 | 34,300 | 30,063 | 40,690 | 23,068 | 41,600 | 128,258 | 86,658 | 208.31% |
| 299 | POLICE FEDERAL DRUG ENFORCEMENT | 63,008 | 48,372 | 46,835 | 85,182 | 84,572 | 194,569 | 77,000 | 77,000 | 0 | 0.00% |
| 404 | COUNTY OPTION INCOME TAX | 6,504,988 | 8,385,056 | 7,828,067 | 8,223,812 | 9,443,965 | 8,509,056 | 9,270,187 | 9,881,783 | 611,596 | 6.60% |
| 408 | ECONOMIC DEVELOPMENT INCOME TAX | 4,330,228 | 4,060,012 | 9,330,188 | 7,948,566 | 9,673,476 | 8,785,077 | 9,346,481 | 9,515,499 | 169,018 | 1.81% |
| 410 | URBAN DEVELOPMENT ACTION GRANT | 955,453 | 766,866 | 2,895,913 | 558,646 | 7,670 | 3,833 | 110 | 438,313 | 438,203 | 398366.36% |
| 655 | PROJECT RELEAF | 434,395 | 431,018 | 429,290 | 431,438 | 432,956 | 435,940 | 431,700 | 431,700 | 0 | 0.00% |
| 705 | POLICE K-9 UNIT | 1,408 | 0 | 154 | 1,006 | 11 | 8 | 2,000 | 2,000 | 0 | 0.00% |
| | Total Special Revenue Funds | 44,925,597 | 49,411,366 | 60,382,796 | 53,315,524 | 55,684,376 | 59,231,216 | 60,951,946 | 59,950,353 | (1,001,593) | -1.64% |

City of South Bend
Revenue Summary - 2008 to 2015
September 15, 2014

| Fund | Fund Name | 2008 Actual | 2009 Actual | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Amended Budget | 2015 Proposed Budget | 2014-2015 Budget Change | 2014-2015 Percent Change |
|---|---------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------------------|-------------------------------------|--|---|
| Debt Service Fund | | | | | | | | | | | |
| 313 | HALL OF FAME DEBT SERVICE | 454,564 | 2,446,354 | 1,575,924 | 1,750,141 | 1,306,284 | 1,406,963 | 649,990 | 1,274,056 | 624,066 | 96.01% |
| Capital Project Funds | | | | | | | | | | | |
| 377 | PROFESSIONAL SPORTS DEVELOPMENT | 1,004,385 | 1,152,319 | 1,166,229 | 956,450 | 1,303,963 | 677,704 | 678,228 | 671,761 | (6,467) | -0.95% |
| 401 | COVELESKI STADIUM CAPITAL | 11,192 | 3,123 | 370 | 262 | 327 | 92 | 500 | 15,100 | 14,600 | 2920.00% |
| 403 | ZOO ENDOWMENT | 4,354 | 250 | 2,095 | 3,757 | 13,211 | 176 | 2,900 | 200 | (2,700) | -93.10% |
| 405 | PARK NONREVERTING CAPITAL | 227,253 | 200,255 | 195,200 | 250,691 | 203,742 | 228,720 | 195,700 | 143,700 | (52,000) | -26.57% |
| 406 | CUMULATIVE CAPITAL DEVELOPMENT | 588,689 | 1,616,313 | 765,152 | 630,877 | 603,408 | 552,148 | 520,794 | 542,691 | 21,897 | 4.20% |
| 407 | CUMULATIVE CAPITAL IMPROVEMENT | 550,534 | 530,574 | 515,648 | 484,580 | 449,238 | 446,579 | 434,150 | 422,150 | (12,000) | -2.76% |
| 412 | MAJOR MOVES CONSTRUCTION | 463,752 | 113,908 | 77,622 | 109,896 | 715,263 | 500,882 | 581,798 | 811,187 | 229,389 | 39.43% |
| 416 | MORRIS PERFORMING ARTS CENTER CAPITAL | 93,551 | 84,500 | 118,271 | 85,791 | 87,901 | 101,947 | 101,500 | 101,500 | 0 | 0.00% |
| 434 | CREED FUND | 1,022,878 | 613,910 | 419,363 | 734,607 | 654,444 | 244,899 | 651,000 | 650,000 | (1,000) | -0.15% |
| 450 | PALAIS ROYALE HISTORIC PRESERVATION | 17,009 | 33,274 | 13,805 | 14,320 | 12,113 | 15,561 | 16,125 | 16,150 | 25 | 0.16% |
| 677 | HALL OF FAME CAPITAL | 224,403 | 206,277 | 204,024 | 2,910 | 119,192 | 2,458 | 2,500 | 2,500 | 0 | 0.00% |
| Total Capital & Debt Service Funds | | 4,662,564 | 7,001,057 | 5,053,703 | 5,024,282 | 5,469,086 | 4,178,129 | 3,835,185 | 4,650,995 | 815,810 | 21.27% |
| Enterprise Funds | | | | | | | | | | | |
| 287 | EMS / FIRE DEPARTMENT CAPITAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 750,000 | 750,000 | 100.00% |
| 288 | EMS OPERATING | 2,199,396 | 2,188,308 | 2,919,148 | 2,568,500 | 2,288,561 | 8,323,032 | 2,661,000 | 5,676,065 | 3,015,065 | 113.31% |
| 600 | CONSOLIDATED BUILDING DEPARTMENT | 1,167,563 | 982,015 | 873,650 | 891,604 | 1,010,067 | 954,229 | 3,812,560 | 4,154,114 | 341,554 | 8.96% |
| 601 | PARKING GARAGES | 1,004,156 | 1,070,566 | 1,048,884 | 1,074,230 | 923,966 | 971,598 | 1,040,400 | 1,108,726 | 68,326 | 6.57% |
| 610 | SOLID WASTE OPERATIONS | 4,344,468 | 4,755,199 | 4,795,272 | 4,829,373 | 5,087,349 | 5,407,945 | 5,257,701 | 5,712,289 | 454,588 | 8.65% |
| 611 | SOLID WASTE CAPITAL | 393,661 | 423,405 | 331,174 | 239,062 | 259,479 | 830,708 | 836,202 | 753,011 | (83,191) | -9.95% |
| 620 | WATER WORKS OPERATIONS | 13,993,027 | 14,207,162 | 14,226,351 | 14,149,682 | 15,598,809 | 15,109,621 | 14,711,333 | 14,760,483 | 49,150 | 0.33% |
| 622 | WATER WORKS CAPITAL | 1,085,219 | 915,192 | 277,977 | 1,345,040 | 3,791,481 | 13,709 | 10,000 | 10,000 | 0 | 0.00% |
| 623 | WATER WORKS BOND CAPITAL | 1,401 | 5,245,500 | 10,555 | 1,764 | 8,455,624 | 16,550 | 5,000 | 0 | (5,000) | -100.00% |
| 624 | WATER WORKS CUSTOMER DEPOSIT | 47,733 | 11,514 | 4,960 | 3,971 | 6,864 | 4,861 | 6,000 | 6,000 | 0 | 0.00% |
| 625 | WATER WORKS SINKING FUND | 3,839,568 | 3,272,172 | 3,557,260 | 3,556,581 | 1,646,743 | 2,056,004 | 2,057,224 | 2,050,078 | (7,146) | -0.35% |
| 626 | WATER WORKS BOND RESERVE | 0 | 0 | 121,162 | 305,401 | 885,285 | 253,988 | 90,073 | 0 | (90,073) | -100.00% |
| 629 | WATER WORKS RESERVE - O & M | 209,538 | 15,165 | 996,501 | 7,206 | 131,155 | 52,801 | 70,312 | 162,749 | 92,437 | 131.47% |
| 640 | SEWER REPAIR INSURANCE | 672,763 | 664,782 | 586,976 | 547,845 | 549,923 | 552,869 | 549,200 | 549,200 | 0 | 0.00% |
| 641 | SEWAGE WORKS OPERATIONS | 22,921,400 | 24,019,035 | 25,257,312 | 28,897,031 | 31,096,953 | 31,784,543 | 34,553,188 | 35,334,467 | 781,279 | 2.26% |
| 642 | SEWAGE WORKS CAPITAL | 2,983,573 | 2,780,287 | 1,301,577 | 13,524,497 | 4,496,026 | 194,410 | 3,566,580 | 5,398,000 | 1,831,420 | 51.35% |
| 643 | SEWAGE WORKS RESERVE - O & M | 118,399 | 27,752 | 10,034 | 409,583 | 15,457 | 211,332 | 238,715 | 250,612 | 11,897 | 4.98% |
| 644 | WATER LEAK INSURANCE FUND | 975,688 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 645 | 2006 SEWER BOND | 24,204 | 33,912 | 97 | 12 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 647 | 2007 SEWER BOND | 502,119 | 400,281 | 156,326 | 1,352 | 202 | 42 | 0 | 0 | 0 | 0.00% |
| 649 | SEWAGE WORKS BOND SINKING | 6,335,129 | 5,735,000 | 7,520,570 | 6,923,468 | 8,369,028 | 9,463,725 | 9,804,645 | 9,288,088 | (516,557) | -5.27% |
| 650 | CLAY SEWAGE WORKS OPERATIONS | 38,408 | 8,481 | 2 | 2 | 3 | 2 | 0 | 0 | 0 | 0.00% |
| 651 | 2007B SEWER BOND | 469,876 | 142,314 | 30,308 | 2,989 | 575 | 69 | 0 | 0 | 0 | 0.00% |
| 653 | SEWAGE WORKS DEBT SERVICE RESERVE | 0 | 4,541,322 | 1,058,932 | 2,143,816 | 1,966,747 | 14,099 | 0 | 0 | 0 | 0.00% |
| 658 | 2010 SEWER BOND | 0 | 0 | 9,522,985 | 18,528 | 4,348 | 216 | 0 | 0 | 0 | 0.00% |
| 659 | 2011 SEWER BOND | 0 | 0 | 0 | 21,508,738 | 91,421 | 30,970 | 25,000 | 6,000 | (19,000) | -76.00% |
| 661 | 2012 SEWER BOND | 0 | 0 | 0 | 0 | 25,196,371 | 65,016 | 45,000 | 20,000 | (25,000) | -55.56% |
| 663 | 2013 SEWER BOND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 664 | 2013 SEWER BOND ISSUANCE COSTS | 0 | 0 | 0 | 0 | 0 | 85,747 | 0 | 0 | 0 | 0.00% |

City of South Bend
Revenue Summary - 2008 to 2015
September 15, 2014

| Fund | Fund Name | 2008 Actual | 2009 Actual | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Amended Budget | 2015 Proposed Budget | 2014-2015 Budget Change | 2014-2015 Percent Change |
|-------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------------------|-------------------------------------|--|---|
| 665 | 2015 SEWER BOND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 670 | CENTURY CENTER | 3,393,620 | 2,823,446 | 2,603,820 | 2,788,186 | 2,658,898 | 3,133,815 | 4,564,898 | 4,532,562 | (32,336) | -0.71% |
| 671 | CENTURY CENTER CAPITAL ACCOUNT | 0 | 0 | 0 | 0 | 1,444,422 | 675,315 | 500 | 500 | 0 | 0.00% |
| | Total Enterprise Funds | 66,720,909 | 74,262,810 | 77,211,833 | 105,738,461 | 115,975,757 | 80,207,216 | 83,905,531 | 90,522,944 | 6,617,413 | 7.89% |
| | Internal Service Funds | | | | | | | | | | |
| 222 | CENTRAL SERVICES | 3,509,704 | 3,103,125 | 3,281,537 | 3,341,396 | 6,708,059 | 7,254,877 | 7,847,374 | 8,121,097 | 273,723 | 3.49% |
| 224 | CENTRAL SERVICES CAPITAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 271,850 | 271,850 | 100.00% |
| 226 | LIABILITY INSURANCE | 2,712,837 | 2,044,370 | 2,898,051 | 3,078,648 | 2,967,528 | 3,009,847 | 2,898,690 | 1,260,227 | (1,638,463) | -56.52% |
| 278 | TAKE HOME VEHICLE POLICE | 0 | 520,175 | 62,038 | 86,159 | 128,200 | 124,848 | 123,160 | 124,200 | 1,040 | 0.84% |
| 711 | SELF-FUNDED EMPLOYEE BENEFITS | 14,290,046 | 12,532,566 | 9,623,999 | 11,275,664 | 11,075,304 | 12,156,648 | 13,418,450 | 16,223,345 | 2,804,895 | 20.90% |
| 713 | UNEMPLOYMENT COMPENSATION FUND | 0 | 0 | 0 | 217,482 | 275,040 | 252,907 | 102,864 | 226,796 | 123,932 | 120.48% |
| | Total Internal Service Funds | 20,512,587 | 18,200,236 | 15,865,625 | 17,999,349 | 21,154,131 | 22,799,127 | 24,390,538 | 26,227,515 | 1,836,977 | 7.53% |
| | Trust Funds | | | | | | | | | | |
| 701 | FIREFIGHTERS PENSION | 3,744,733 | 6,622,109 | 5,200,479 | 5,528,899 | 5,239,851 | 5,038,210 | 5,391,332 | 5,211,592 | (179,740) | -3.33% |
| 702 | POLICE PENSION | 4,075,113 | 7,571,010 | 5,810,871 | 6,492,500 | 6,751,423 | 5,874,864 | 6,310,000 | 6,360,000 | 50,000 | 0.79% |
| 703 | POLICE/FIRE STATE PENS. | 0 | 0 | 0 | 0 | 1,216,103 | 0 | 0 | 0 | 0 | 0.00% |
| 730 | CITY CEMETARY TRUST FUND | 1,474 | 357 | 150 | 118 | 202 | 138 | 250 | 150 | (100) | -40.00% |
| | Total Trust Funds | 7,821,320 | 14,193,476 | 11,011,500 | 12,021,517 | 13,207,579 | 10,913,212 | 11,701,582 | 11,571,742 | (129,840) | -1.11% |
| | Total City Funds | 178,573,381 | 259,350,603 | 230,975,403 | 255,010,802 | 275,076,204 | 239,696,854 | 239,427,218 | 245,565,785 | 6,138,567 | 2.56% |
| | Redevelopment Commission Controlled Funds | | | | | | | | | | |
| | Tax Increment Financing Funds | | | | | | | | | | |
| 324 | TIF REVENUE - AIRPORT | 1,781,158 | 11,723,053 | 22,051,980 | 13,319,602 | 12,667,604 | 16,026,663 | 13,484,612 | 14,880,000 | 1,395,388 | 10.35% |
| 414 | TIF DISTRICT - SAMPLE-EWING GEN'L | 5,876 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 420 | TIF DISTRICT - SBCDA GENERAL | 267,774 | 4,555,292 | 7,809,863 | 6,109,627 | 5,495,844 | 3,464,066 | 4,168,336 | 4,344,202 | 175,866 | 4.22% |
| 422 | TIF DISTRICT - WEST WASHINGTON | 16,175 | 359,961 | 862,008 | 434,226 | 426,635 | 495,043 | 422,000 | 422,000 | 0 | 0.00% |
| 425 | TIF LEIGHTON PLAZA | 156,860 | 144,332 | 147,012 | 113,095 | 131,799 | 159,290 | 164,303 | 189,123 | 24,820 | 15.11% |
| 426 | TIF CENTRAL MEDICAL SERVICE AREA | 57,442 | 933,885 | 3,540,910 | 1,714,266 | 1,623,756 | 1,233,918 | 640,000 | 632,000 | (8,000) | -1.25% |
| 429 | TIF NORTHEAST DISTRICT | 233 | 22,567 | 195,745 | 716,103 | 1,356,334 | 849,684 | 827,000 | 827,000 | 0 | 0.00% |
| 430 | TIF SOUTHSIDE DEVELOPMENT AREA #1 | 3,095 | 357,382 | 4,102,951 | 1,819,106 | 3,891,739 | 2,421,638 | 2,515,000 | 2,410,000 | (105,000) | -4.17% |
| 431 | TIF SSSA #2 - ERSKINE COMMONS | 18 | 1,241,831 | 5,997,903 | 794,500 | 2,329 | 0 | 0 | 0 | 0 | 0.00% |
| 432 | TIF SSSA #3 - ERSKINE VILLAGE | 4,782 | 1,533,641 | 3,771,192 | 1,616,374 | 27,801 | 1,329,971 | 15,000 | 25,000 | 10,000 | 66.67% |
| 435 | TIF DOUGLAS ROAD | 0 | 1,303,937 | 619,818 | 306,299 | 286,436 | 324,393 | 320,750 | 320,750 | 0 | 0.00% |
| 436 | TIF NORTHEAST RESIDENTIAL | 0 | 0 | 1,817,307 | 2,448,369 | 2,524,259 | 2,271,188 | 2,394,000 | 2,604,000 | 210,000 | 8.77% |
| | Total Tax Increment Financing Funds | 2,293,413 | 22,175,881 | 50,916,689 | 29,391,567 | 28,434,536 | 28,575,854 | 24,951,001 | 26,654,075 | 1,703,074 | 6.83% |
| | Redevelopment Funds | | | | | | | | | | |
| 305 | SBCDA BOND PROCEEDS - 2003 | 188,939 | 34,171 | 8,832 | 2,657 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 428 | REDEVELOPMENT DISTRICT CAPITAL - AEDA2003 | 10,213 | 2,725 | 1,202 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| 433 | REDEVELOPMENT ADMINISTRATION GENERAL | 2,822 | 669 | 214 | 107 | 164 | 104 | 0 | 251 | 251 | 0.00% |
| 438 | COVELESKI BOND CONSTRUCTION | 0 | 0 | 4,980,000 | 5,268 | 0 | 0 | 0 | 0 | 0 | 0.00% |

City of South Bend
Revenue Summary - 2008 to 2015
September 15, 2014

| Fund | Fund Name | 2008 Actual | 2009 Actual | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Amended Budget | 2015 Proposed Budget | 2014-2015 Budget Change | 2014-2015 Percent Change |
|-------------|---|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------------------|-------------------------------------|--|---|
| 439 | CERTIFIED TECHNOLOGY PARK | 0 | 0 | 0 | 812,791 | 3,571 | 2,866,234 | 1,462,000 | 4,405 | (1,457,595) | -99.70% |
| 454 | AIRPORT URBAN ENTERPRISE ZONE | 0 | 809,305 | 302,172 | 123,638 | 113,044 | 1,289 | 1,500 | 1,500 | 0 | 0.00% |
| 619 | BLACKTHORN GOLF COURSE OPERATIONS | 1,488,676 | 1,532,523 | 1,482,945 | 1,393,351 | 1,669,151 | 1,580,513 | 1,696,879 | 1,696,879 | 0 | 0.00% |
| | Total Redevelopment Funds | 1,690,650 | 2,379,393 | 6,775,365 | 2,337,812 | 1,785,930 | 4,448,140 | 3,160,379 | 1,703,035 | (1,457,344) | -46.11% |
| | Debt Service Funds | | | | | | | | | | |
| 314 | REDEV BOND - 1990 PUBLIC IMPROVEMENT | 30,589 | 9,636 | 3,027 | 2,373 | 3,009 | 0 | 0 | 0 | 0 | 0.00% |
| 315 | AIRPORT 2003 DEBT RESERVE | 445,485 | 16,949 | 7,090 | 5,538 | 5,571 | 3,567 | 5,000 | 5,000 | 0 | 0.00% |
| 317 | COVELESKI BOND DEBT RESERVE | 0 | 0 | 498,000 | 1,277 | 2,470 | 1,725 | 1,800 | 1,800 | 0 | 0.00% |
| 319 | REDEVELOPMENT BOND - BLACKTHORN GOLF | 37,970 | 8,742 | 3,627 | 2,827 | 4,420 | 464 | 0 | 0 | 0 | 0.00% |
| 328 | SBCDA 2003 DEBT RESERVE | 254,235 | 9,768 | 4,053 | 640,792 | 8,258 | 5,959 | 6,000 | 6,000 | 0 | 0.00% |
| | Total Debt Service Funds | 768,279 | 45,095 | 515,797 | 652,807 | 23,728 | 11,715 | 12,800 | 12,800 | 0 | 0.00% |
| | Total Redevelopment Commission Funds | 4,752,342 | 24,600,369 | 58,207,851 | 32,382,186 | 30,244,194 | 33,035,709 | 28,124,180 | 28,369,910 | 245,730 | 0.87% |
| | Grand Totals | 183,325,723 | 283,950,972 | 289,183,254 | 287,392,988 | 305,320,398 | 272,732,563 | 267,551,398 | 273,935,695 | 6,384,297 | 2.39% |

(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.

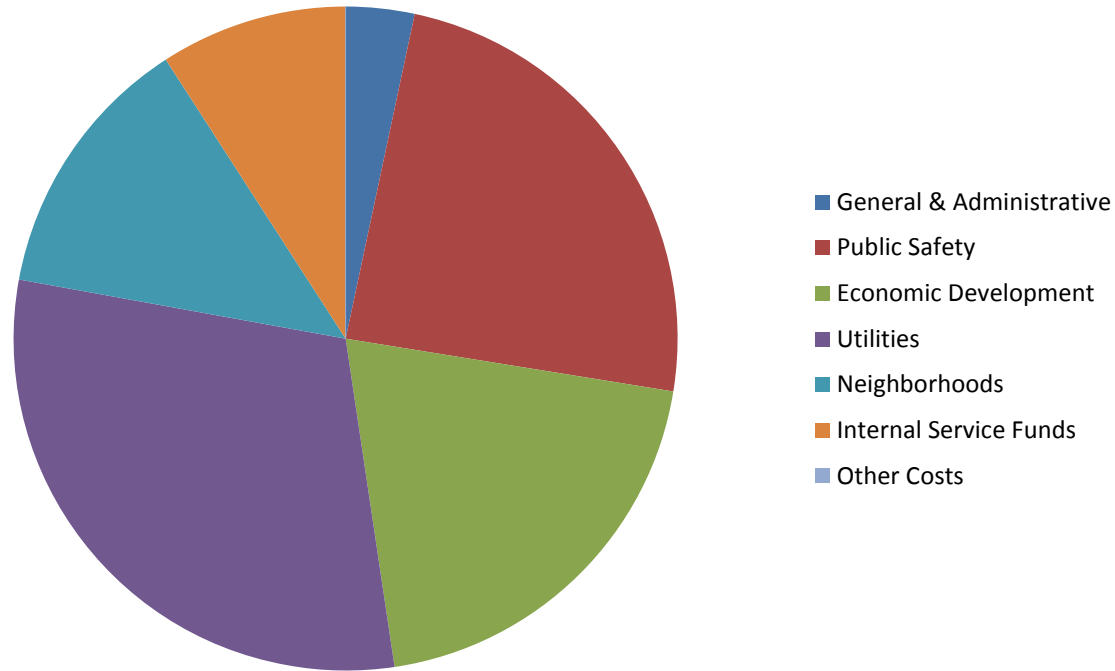
City of South Bend
Expenditure Summary - 2008 to 2015
August 18, 2014

| Fund | Fund Name | 2008 Actual | 2009 Actual | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Amended Budget | 2015 Preliminary Budget | 2014-2015 Budget Change | 2014-2015 Percent Change | 27th Payroll Costs | 2014-2015 Percent Net 27th PR |
|-------------|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------------|--------------------------------|--------------------------------|---------------------------------|---------------------------|--------------------------------------|
| 644 | WATER LEAK INSURANCE FUND | 824,080 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0.00% |
| 645 | 2006 SEWER BOND | 1,796,047 | 784,893 | 16,957 | 14,371 | 0 | 12 | 0 | 0 | 0 | 0.00% | 0 | 0.00% |
| 647 | 2007 SEWER BOND | 7,720,398 | 4,495,468 | 509,982 | 839,292 | 47,861 | 17,942 | 1,138 | 0 | (1,138) | 100.00% | 0 | 100.00% |
| 649 | SEWAGE WORKS BOND SINKING | 6,349,348 | 5,749,779 | 6,892,171 | 6,904,519 | 8,225,040 | 9,516,964 | 9,802,031 | 9,282,109 | (519,922) | 200.00% | 0 | 200.00% |
| 650 | CLAY SEWAGE WORKS OPERATIONS | 0 | 1,086,322 | 0 | 0 | 0 | 698 | 0 | 0 | 0 | 0.00% | 0 | 0.00% |
| 651 | 2007B SEWER BOND | 131,985 | 5,126,327 | 10,046,404 | 1,506,696 | 189,122 | 39,625 | 0 | 0 | 0 | 0.00% | 0 | 0.00% |
| 653 | SEWAGE WORKS DEBT SERVICE RESERVE | 0 | 0 | 0 | 0 | 0 | 2,438,087 | 0 | 0 | 0 | 0.00% | 0 | 0.00% |
| 658 | 2010 SEWER BOND | 0 | 0 | 799,341 | 6,692,030 | 1,942,289 | 110,204 | 0 | 0 | 0 | 0.00% | 0 | 0.00% |
| 659 | 2011 SEWER BOND | 0 | 0 | 0 | 1,772,942 | 9,660,707 | 2,348,981 | 13,598,486 | 2,006,000 | (11,592,486) | -85.25% | 0 | -85.25% |
| 661 | 2012 SEWER BOND | 0 | 0 | 0 | 0 | 1,949,483 | 5,012,877 | 18,868,570 | 15,000,000 | (3,868,570) | -20.50% | 0 | -20.50% |
| 663 | 2013 SEWER BOND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0.00% |
| 664 | 2013 SEWER REFUND BOND ISSUANCE COSTS | 0 | 0 | 0 | 0 | 0 | 81,279 | 0 | 0 | 0 | 0.00% | 0 | 0.00% |
| 665 | 2015 SEWER BOND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 100.00% | 0 | 100.00% |
| 670 | CENTURY CENTER | 3,192,009 | 2,831,792 | 3,157,167 | 2,678,401 | 3,740,014 | 3,362,595 | 4,564,898 | 4,532,562 | (32,336) | -0.71% | 0 | -0.71% |
| 671 | CENTURY CENTER CAPITAL ACCOUNT | 0 | 0 | 0 | 0 | 169,545 | 192,495 | 393,547 | 0 | (393,547) | -100.00% | 0 | -100.00% |
| | Total Enterprise Funds | 75,379,209 | 76,041,091 | 76,249,124 | 88,645,350 | 91,466,805 | 95,162,743 | 129,610,829 | 111,033,968 | (18,576,861) | -14.33% | 466,241 | -14.69% |
| | Internal Service Funds | | | | | | | | | | | | |
| 222 | CENTRAL SERVICES | 2,847,875 | 2,683,117 | 2,576,373 | 2,754,635 | 6,693,261 | 7,306,384 | 8,036,532 | 8,111,630 | 75,098 | 0.93% | 89,034 | -0.17% |
| 224 | CENTRAL SERVICES CAPITAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 271,850 | 271,850 | 100.00% | 0 | 100.00% |
| 226 | LIABILITY INSURANCE | 2,084,540 | 2,301,379 | 2,946,631 | 2,302,324 | 2,173,471 | 3,069,764 | 2,897,200 | 3,056,122 | 158,922 | 5.49% | 9,790 | 5.15% |
| 278 | TAKE HOME VEHICLE POLICE | 0 | 0 | 320,762 | 8,164 | 75,842 | 63,700 | 80,580 | 71,100 | (9,480) | -11.76% | 0 | -11.76% |
| 711 | SELF-FUNDED EMPLOYEE BENEFITS | 10,528,854 | 11,114,857 | 10,032,616 | 11,572,529 | 12,500,734 | 13,923,394 | 14,483,463 | 16,691,935 | 2,208,472 | 15.25% | 0 | 15.25% |
| 713 | UNEMPLOYMENT COMPENSATION FUND | 0 | 0 | 0 | 226,891 | 193,066 | 65,443 | 227,974 | 226,796 | (1,178) | -0.52% | 0 | -0.52% |
| | Total Internal Service Funds | 15,461,269 | 16,099,353 | 15,876,382 | 16,864,543 | 21,636,374 | 24,428,685 | 25,725,749 | 28,429,433 | 2,703,684 | 10.51% | 98,824 | 10.13% |
| | Trust Funds | | | | | | | | | | | | |
| 701 | FIREFIGHTERS PENSION | 5,478,910 | 5,548,399 | 5,548,294 | 5,627,377 | 5,608,547 | 5,447,975 | 5,874,445 | 5,666,579 | (207,866) | -3.54% | 0 | -3.54% |
| 702 | POLICE PENSION | 6,115,087 | 6,097,952 | 6,251,596 | 6,696,139 | 6,606,662 | 6,474,835 | 7,221,941 | 6,832,235 | (389,706) | -5.40% | 0 | -5.40% |
| 730 | CITY CEMETARY TRUST FUND | 0 | 1,500 | 0 | 0 | 0 | 4,316 | 20,595 | 20,000 | (595) | -2.89% | 0 | -2.89% |
| | Total Trust Funds | 11,593,997 | 11,647,851 | 11,799,890 | 12,323,516 | 12,215,209 | 11,927,126 | 13,116,981 | 12,518,814 | (598,167) | -4.56% | 0 | -4.56% |
| | Total City Funds | 216,600,395 | 210,010,619 | 226,652,163 | 238,106,186 | 248,308,301 | 253,993,314 | 310,372,862 | 275,816,356 | (34,556,506) | -11.13% | 2,465,469 | -11.93% |
| | Redevelopment Commission Controlled Funds | | | | | | | | | | | | |
| | Tax Increment Financing Funds | | | | | | | | | | | | |
| 324 | TIF REVENUE - AIRPORT | 5,836,656 | 10,629,012 | 10,709,050 | 18,546,496 | 16,240,594 | 9,227,908 | 27,286,693 | 18,849,214 | (8,437,479) | -30.92% | 0 | -30.92% |
| 414 | TIF DISTRICT - SAMPLE-EWING GEN'L | 641,938 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0.00% |
| 420 | TIF DISTRICT - SBCDA GENERAL | 4,537,039 | 4,231,348 | 4,788,263 | 6,535,311 | 7,147,163 | 3,697,475 | 5,829,261 | 4,344,202 | (1,485,059) | -25.48% | 0 | -25.48% |
| 422 | TIF DISTRICT - WEST WASHINGTON | 361,544 | 216,543 | 8,030 | 658,344 | 906,749 | 333,810 | 657,534 | 722,000 | 64,466 | 9.80% | 0 | 9.80% |
| 425 | TIF LEIGHTON PLAZA | 123,967 | 137,292 | 160,582 | 162,864 | 135,883 | 121,616 | 149,425 | 154,716 | 5,291 | 3.54% | 0 | 3.54% |
| 426 | TIF CENTRAL MEDICAL SERVICE AREA | 74,129 | 947 | 2,199,591 | 2,094,737 | 1,262,380 | 1,860,607 | 4,103,504 | 1,610,908 | (2,492,596) | -60.74% | 0 | -60.74% |
| 429 | TIF NORTHEAST DISTRICT | 0 | 1,500 | 7,744 | 36,795 | 38,788 | 60,517 | 2,806,117 | 1,252,000 | (1,554,117) | -55.38% | 0 | -55.38% |
| 430 | TIF SOUTHSIDE DEVELOPMENT AREA #1 | 282,515 | 24,844 | 490,752 | 2,235,661 | 2,247,813 | 4,376,768 | 6,487,957 | 1,620,000 | (4,867,957) | -75.03% | 0 | -75.03% |
| 431 | TIF SSDA #2 - ERSKINE COMMONS | 6,031 | 476,368 | 2,738,814 | 3,420,000 | 1,401,397 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0.00% |
| 432 | TIF SSDA #3 - ERSKINE VILLAGE | 776,591 | 243,614 | 496,659 | 496,080 | 149,809 | 490,005 | 494,151 | 489,380 | (4,771) | -0.97% | 0 | -0.97% |
| 435 | TIF DOUGLAS ROAD | 13,926 | 1,180,252 | 586,723 | 270,424 | 318,183 | 190,718 | 399,823 | 341,189 | (58,634) | -14.66% | 0 | -14.66% |
| 436 | TIF NORTHEAST RESIDENTIAL | 0 | 0 | 0 | 2,391,373 | 897,251 | 3,218,420 | 3,583,228 | 3,425,632 | (157,596) | -4.40% | 0 | -4.40% |
| | Total Tax Increment Financing Funds | 12,654,336 | 17,141,720 | 22,186,208 | 36,848,085 | 30,746,010 | 23,577,844 | 51,797,693 | 32,809,241 | (18,988,452) | -36.66% | 0 | -36.66% |
| | Redevelopment Funds | | | | | | | | | | | | |
| 305 | SBCDA BOND PROCEEDS - 2003 | 1,727,117 | 1,280,975 | 1,782,568 | 1,333,430 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0.00% |

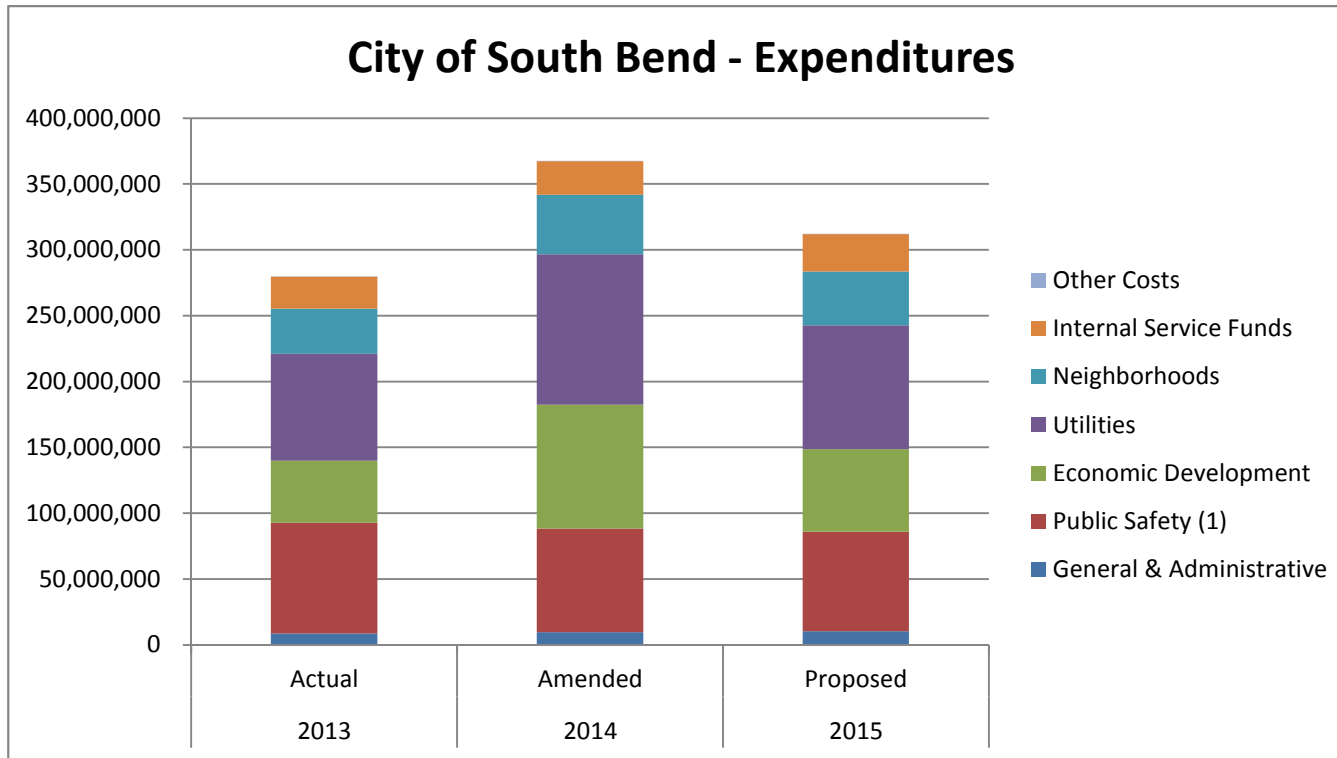
City of South Bend
Expenditure Summary - 2008 to 2015
August 18, 2014

| Fund | Fund Name | 2008 Actual | 2009 Actual | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Amended Budget | 2015 Preliminary Budget | 2014-2015 Budget Change | 2014-2015 Percent Change | 27th Payroll Costs | 2014-2015 Percent Net 27th PR |
|-------------|---|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------------------|--|--|---|-------------------------------|--|
| 428 | REDEVELOPMENT DISTRICT CAPITAL - AEDA2003 | 82,041 | 700 | 404,576 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0.00% |
| 433 | REDEVELOPMENT ADMINISTRATION GENERAL | 17,189 | 3,551 | 36,141 | 5,071 | 3,213 | 5,798 | 20,000 | 6,000 | (14,000) | -70.00% | 0 | -70.00% |
| 438 | COVELESKI BOND CONSTRUCTION | 0 | 0 | 520,410 | 4,464,858 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0.00% |
| 439 | CERTIFIED TECHNOLOGY PARK | 0 | 0 | 0 | 0 | 0 | 0 | 3,600,000 | 1,549,000 | (2,051,000) | -56.97% | 0 | -56.97% |
| 454 | AIRPORT URBAN ENTERPRISE ZONE | 0 | 571,164 | 343,590 | 58,322 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0.00% |
| 619 | BLACKTHORN GOLF COURSE OPERATIONS | 2,180,892 | 2,148,499 | 2,103,301 | 2,152,477 | 2,331,825 | 1,745,117 | 1,671,706 | 1,671,706 | 0 | 0.00% | 0 | 0.00% |
| | Total Redevelopment Funds | 4,007,239 | 4,004,889 | 5,190,586 | 8,014,158 | 2,335,038 | 1,750,915 | 5,291,706 | 3,226,706 | (2,065,000) | -39.02% | 0 | -39.02% |
| | Debt Service Funds | | | | | | | | | | | | |
| 314 | REDEV BOND - 1990 PUBLIC IMPROVEMENT | 37,589 | 7,136 | 3,027 | 2,373 | 825,509 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0.00% |
| 315 | AIRPORT 2003 DEBT RESERVE | 61,564 | 16,949 | 7,090 | 886,240 | 5,571 | 3,567 | 5,000 | 5,000 | 0 | 0.00% | 0 | 0.00% |
| 317 | COVELESKI BOND DEBT RESERVE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | 0 | 0.00% |
| 319 | REDEVELOPMENT BOND - BLACKTHORN GOLF | 36,470 | 8,742 | 3,627 | 2,827 | 658,420 | 326,464 | 0 | 0 | 0 | 0.00% | 0 | 0.00% |
| 328 | SBCDA 2003 DEBT RESERVE | 35,225 | 9,768 | 4,053 | (637,633) | 8,258 | 5,959 | 6,000 | 6,000 | 0 | 0.00% | 0 | 0.00% |
| | Total Debt Service Funds | 170,848 | 42,595 | 17,797 | 253,807 | 1,497,758 | 335,990 | 11,000 | 11,000 | 0 | 0.00% | 0 | 0.00% |
| | Total Redevelopment Commission Funds | 16,832,423 | 21,189,204 | 27,394,591 | 45,116,050 | 34,578,806 | 25,664,749 | 57,100,399 | 36,046,947 | (21,053,452) | -36.87% | 0 | -36.87% |
| | Grand Totals | 233,432,818 | 231,199,823 | 254,046,754 | 283,222,236 | 282,887,107 | 279,658,063 | 367,473,261 | 311,863,303 | (55,609,958) | -15.13% | 2,465,469 | -15.80% |

City of South Bend - 2015 Proposed Expenditure Summary



| | 2015 Proposed Budget | 2015 Percent of Total |
|---------------------------|-------------------------------------|--------------------------------------|
| General & Administrative | 10,400,240 | 3% |
| Public Safety | 75,520,651 | 24% |
| Economic Development | 62,656,381 | 20% |
| Utilities | 94,201,532 | 30% |
| Neighborhoods | 40,635,066 | 13% |
| Internal Service Funds | 28,429,433 | 9% |
| Other Costs | 20,000 | 0% |
| Total Expenditures | 311,863,303 | 100% |



| | 2013 Actual Expenditures | 2014 Amended Budget | 2015 Proposed Budget | 2015 Percent of Total |
|---------------------------|---|------------------------------------|-------------------------------------|--------------------------------------|
| General & Administrative | 8,668,643 | 9,582,209 | 10,400,240 | 3% |
| Public Safety (1) | 84,041,286 | 78,858,086 | 75,520,651 | 24% |
| Economic Development | 47,088,578 | 94,014,736 | 62,656,381 | 20% |
| Utilities | 81,361,965 | 114,134,173 | 94,201,532 | 30% |
| Neighborhoods | 34,064,590 | 45,137,713 | 40,635,066 | 13% |
| Internal Service Funds | 24,428,685 | 25,725,749 | 28,429,433 | 9% |
| Other Costs | 4,316 | 20,595 | 20,000 | 0% |
| Total Expenditures | 279,658,063 | 367,473,261 | 311,863,303 | 100% |

(1) PS Loit monies of \$7,540,389 transferred to the General Fund during 2013. Amounts paid directly from Fund 249 in 2014 and 2015

City of South Bend
2013 Actual Expenditures Crosswalk
August 18, 2014

| | | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | | |
|------------------------------|---|-------------------|-------------|-------------------------------------|----------------------|-----------------------------|------------------|----------------------|-------------------------------|--------------------|-------------------|
| Fund | Fund/Department Name | Total | Code | General & Administrative | Public Safety | Economic Development | Utilities | Neighborhoods | Internal Service Funds | Other Costs | Total |
| City Controlled Funds | | | | | | | | | | | |
| General Fund | | | | | | | | | | | |
| | Mayor | 631,570 | 1 | 631,570 | 0 | 0 | 0 | 0 | 0 | 0 | 631,570 |
| | 311 Call Center | 268,753 | 1 | 268,753 | 0 | 0 | 0 | 0 | 0 | 0 | 268,753 |
| | City Clerk | 323,764 | 1 | 323,764 | 0 | 0 | 0 | 0 | 0 | 0 | 323,764 |
| | Common Council | 348,922 | 1 | 348,922 | 0 | 0 | 0 | 0 | 0 | 0 | 348,922 |
| | Administration & Finance | 1,803,645 | 1 | 1,803,645 | 0 | 0 | 0 | 0 | 0 | 0 | 1,803,645 |
| | Morris Performing Arts Center | 925,136 | 3 | 0 | 0 | 925,136 | 0 | 0 | 0 | 0 | 925,136 |
| | Palais Royale Ballroom | 396,960 | 3 | 0 | 0 | 396,960 | 0 | 0 | 0 | 0 | 396,960 |
| | Legal Department | 895,790 | 1 | 895,790 | 0 | 0 | 0 | 0 | 0 | 0 | 895,790 |
| | Energy Office | 54,256 | 1 | 54,256 | 0 | 0 | 0 | 0 | 0 | 0 | 54,256 |
| | Engineering | 1,300,087 | 5 | 0 | 0 | 0 | 0 | 1,300,087 | 0 | 0 | 1,300,087 |
| | Building Maintenance | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Traffic & Lighting | 109,537 | 5 | 0 | 0 | 0 | 0 | 109,537 | 0 | 0 | 109,537 |
| | Police Department | 22,509,526 | 2 | 0 | 22,509,526 | 0 | 0 | 0 | 0 | 0 | 22,509,526 |
| | Communications Center | 2,060,644 | 2 | 0 | 2,060,644 | 0 | 0 | 0 | 0 | 0 | 2,060,644 |
| | Police Department - Public Safety LOIT funded | 3,986,751 | 2 | 0 | 3,986,751 | 0 | 0 | 0 | 0 | 0 | 3,986,751 |
| | Fire Department | 20,204,555 | 2 | 0 | 20,204,555 | 0 | 0 | 0 | 0 | 0 | 20,204,555 |
| | Fire Department - Public Safety LOIT funded | 3,553,639 | 2 | 0 | 3,553,639 | 0 | 0 | 0 | 0 | 0 | 3,553,639 |
| | Human Rights | 314,056 | 1 | 314,056 | 0 | 0 | 0 | 0 | 0 | 0 | 314,056 |
| | Code Enforcement | 1,990,564 | 5 | 0 | 0 | 0 | 0 | 1,990,564 | 0 | 0 | 1,990,564 |
| | Code Hearing Officer | 38,977 | 5 | 0 | 0 | 0 | 0 | 38,977 | 0 | 0 | 38,977 |
| | Abandoned Vehicle | 32,404 | 5 | 0 | 0 | 0 | 0 | 32,404 | 0 | 0 | 32,404 |
| | Unsafe Building | 26,052 | 5 | 0 | 0 | 0 | 0 | 26,052 | 0 | 0 | 26,052 |
| | Animal Control | 550,744 | 5 | 0 | 0 | 0 | 0 | 550,744 | 0 | 0 | 550,744 |
| | Total General Fund | 62,326,332 | | 4,640,756 | 52,315,115 | 1,322,096 | 0 | 4,048,365 | 0 | 0 | 62,326,332 |
| Special Revenue Funds | | | | | | | | | | | |
| 102 | RAINY DAY FUND | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 103 | EXCESS LEVY | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 201 | PARKS & RECREATION | 12,392,940 | 5 | 0 | 0 | 0 | 0 | 12,392,940 | 0 | 0 | 12,392,940 |
| 202 | MOTOR VEHICLE HIGHWAY | 7,729,992 | 5 | 0 | 0 | 0 | 0 | 7,729,992 | 0 | 0 | 7,729,992 |
| 203 | RECREATION - NONREVERTING | 896,201 | 5 | 0 | 0 | 0 | 0 | 896,201 | 0 | 0 | 896,201 |
| 209 | STUDEBAKER/OLIVER REVERTING GRANTS | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 210 | ECONOMIC DEVELOPMENT STATE GRANTS | 807,570 | 3 | 0 | 0 | 807,570 | 0 | 0 | 0 | 0 | 807,570 |
| 211 | DCI OPERATING FUND | 2,168,133 | 3 | 0 | 0 | 2,168,133 | 0 | 0 | 0 | 0 | 2,168,133 |
| 212 | DCI GRANT FUND | 4,406,331 | 3 | 0 | 0 | 4,406,331 | 0 | 0 | 0 | 0 | 4,406,331 |
| 216 | POLICE STATE SEIZURES | 13,729 | 2 | 0 | 13,729 | 0 | 0 | 0 | 0 | 0 | 13,729 |
| 217 | GIFT, DONATION, BEQUEST | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 218 | POLICE CURFEW VIOLATIONS | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 220 | LAW ENFORCEMENT CONTINUING EDUCATION | 300,508 | 2 | 0 | 300,508 | 0 | 0 | 0 | 0 | 0 | 300,508 |
| 227 | LOSS RECOVERY FUND | 251,171 | 8 | 0 | 0 | 0 | 0 | 251,171 | 0 | 0 | 251,171 |
| 244 | EMERGENCY 911 TELEPHONE | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 249 | PUBLIC SAFETY L.O.I.T. | 7,540,389 | 2 | 0 | 7,540,389 | 0 | 0 | 0 | 0 | 0 | 7,540,389 |
| 250 | GENERAL GRANT | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 251 | LOCAL ROADS & STREETS | 781,868 | 5 | 0 | 0 | 0 | 0 | 781,868 | 0 | 0 | 781,868 |
| 252 | EXCESS WELFARE DISTRIBUTION | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 258 | HUMAN RIGHTS - FEDERAL GRANT | 197,536 | 1 | 197,536 | 0 | 0 | 0 | 0 | 0 | 0 | 197,536 |
| 271 | EASTRACE WATERWAY | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 273 | MORRIS PAC/PALAIS ROYALE MARKETING | 7,891 | 3 | 0 | 0 | 7,891 | 0 | 0 | 0 | 0 | 7,891 |
| 280 | POLICE BLOCK GRANTS | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 281 | ECONOMIC DEVELOPMENT COMM - REV BONDS | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 289 | HAZMAT | 3,238 | 2 | 0 | 3,238 | 0 | 0 | 0 | 0 | 0 | 3,238 |
| 291 | INDIANA RIVER RESCUE | 89,773 | 2 | 0 | 89,773 | 0 | 0 | 0 | 0 | 0 | 89,773 |

City of South Bend
2013 Actual Expenditures Crosswalk
August 18, 2014

| | | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | | |
|-------------|---|-------------------|-------------|-------------------------------------|----------------------|-----------------------------|------------------|----------------------|-------------------------------|--------------------|-------------------|
| Fund | Fund/Department Name | Total | Code | General & Administrative | Public Safety | Economic Development | Utilities | Neighborhoods | Internal Service Funds | Other Costs | Total |
| 292 | POLICE GRANTS | 56,454 | 2 | 0 | 56,454 | 0 | 0 | 0 | 0 | 0 | 56,454 |
| 294 | REGIONAL POLICE ACADEMY | 26,744 | 2 | 0 | 26,744 | 0 | 0 | 0 | 0 | 0 | 26,744 |
| 295 | COPS MORE GRANT | 17,015 | 2 | 0 | 17,015 | 0 | 0 | 0 | 0 | 0 | 17,015 |
| 299 | POLICE FEDERAL DRUG ENFORCEMENT | 144,750 | 2 | 0 | 144,750 | 0 | 0 | 0 | 0 | 0 | 144,750 |
| 404 | COUNTY OPTION INCOME TAX | 8,930,423 | 8 | 3,804,535 | 1,969,999 | 646,288 | 0 | 2,509,601 | 0 | 0 | 8,930,423 |
| 408 | ECONOMIC DEVELOPMENT INCOME TAX | 7,927,361 | 8 | 25,816 | 741,522 | 4,160,744 | 0 | 2,999,279 | 0 | 0 | 7,927,361 |
| 410 | URBAN DEVELOPMENT ACTION GRANT (UDAG) | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 655 | PROJECT RELEAF | 357,768 | 5 | 0 | 0 | 0 | 0 | 357,768 | 0 | 0 | 357,768 |
| 705 | POLICE K-9 UNIT | 625 | 2 | 0 | 625 | 0 | 0 | 0 | 0 | 0 | 625 |
| | Total Special Revenue Funds | 55,048,410 | | 4,027,887 | 10,904,746 | 12,196,957 | 0 | 27,918,820 | 0 | 0 | 55,048,410 |
| | Debt Service Fund | | | | | | | | | | |
| 313 | HALL OF FAME DEBT SERVICE | 1,268,000 | 3 | 0 | 0 | 1,268,000 | 0 | 0 | 0 | 0 | 1,268,000 |
| | Capital Project Funds | | | | | | | | | | |
| 377 | PROFESSIONAL SPORTS DEVELOPMENT | 876,470 | 3 | 0 | 0 | 876,470 | 0 | 0 | 0 | 0 | 876,470 |
| 401 | COVELESKI STADIUM CAPITAL | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 403 | ZOO ENDOWMENT | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 405 | PARK NONREVERTING CAPITAL | 148,214 | 5 | 0 | 0 | 0 | 0 | 148,214 | 0 | 0 | 148,214 |
| 406 | CUMULATIVE CAPITAL DEVELOPMENT | 602,118 | 2 | 0 | 602,118 | 0 | 0 | 0 | 0 | 0 | 602,118 |
| 407 | CUMULATIVE CAPITAL IMPROVEMENT | 367,575 | 3 | 0 | 0 | 367,575 | 0 | 0 | 0 | 0 | 367,575 |
| 409 | CUMULATIVE SEWER | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 412 | MAJOR MOVES CONSTRUCTION | 1,253,681 | 3 | 0 | 0 | 1,253,681 | 0 | 0 | 0 | 0 | 1,253,681 |
| 416 | MORRIS PERFORMING ARTS CENTER CAPITAL | 41,405 | 3 | 0 | 0 | 41,405 | 0 | 0 | 0 | 0 | 41,405 |
| 434 | CREED FUND | 458,949 | 3 | 0 | 0 | 458,949 | 0 | 0 | 0 | 0 | 458,949 |
| 450 | PALAIS ROYALE HISTORIC PRESERVATION | 20,470 | 3 | 0 | 0 | 20,470 | 0 | 0 | 0 | 0 | 20,470 |
| 677 | HALL OF FAME CAPITAL | 63,136 | 3 | 0 | 0 | 63,136 | 0 | 0 | 0 | 0 | 63,136 |
| | Total Capital & Debt Service Funds | 5,100,018 | | 0 | 602,118 | 4,349,686 | 0 | 148,214 | 0 | 0 | 5,100,018 |
| | Enterprise Funds | | | | | | | | | | |
| 287 | EMS / FIRE DEPARTMENT CAPITAL | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 288 | EMS OPERATING | 8,296,497 | 2 | 0 | 8,296,497 | 0 | 0 | 0 | 0 | 0 | 8,296,497 |
| 600 | CONSOLIDATED BUILDING DEPARTMENT | 1,006,336 | 5 | 0 | 0 | 0 | 0 | 1,006,336 | 0 | 0 | 1,006,336 |
| 601 | PARKING GARAGES | 942,855 | 5 | 0 | 0 | 0 | 0 | 942,855 | 0 | 0 | 942,855 |
| 610 | SOLID WASTE OPERATIONS | 5,804,067 | 4 | 0 | 0 | 0 | 5,804,067 | 0 | 0 | 0 | 5,804,067 |
| 611 | SOLID WASTE CAPITAL | 712,375 | 4 | 0 | 0 | 0 | 712,375 | 0 | 0 | 0 | 712,375 |
| 620 | WATER WORKS OPERATIONS | 13,374,286 | 4 | 0 | 0 | 0 | 13,374,286 | 0 | 0 | 0 | 13,374,286 |
| 622 | WATER WORKS CAPITAL | 627,301 | 4 | 0 | 0 | 0 | 627,301 | 0 | 0 | 0 | 627,301 |
| 623 | WATER WORKS BOND CAPITAL | 5,006,756 | 4 | 0 | 0 | 0 | 5,006,756 | 0 | 0 | 0 | 5,006,756 |
| 624 | WATER WORKS CUSTOMER DEPOSIT | 4,901 | 4 | 0 | 0 | 0 | 4,901 | 0 | 0 | 0 | 4,901 |
| 625 | WATER WORKS SINKING FUND | 2,055,304 | 4 | 0 | 0 | 0 | 2,055,304 | 0 | 0 | 0 | 2,055,304 |
| 626 | WATER WORKS BOND RESERVE | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 629 | WATER WORKS RESERVE - O & M | 6,927 | 4 | 0 | 0 | 0 | 6,927 | 0 | 0 | 0 | 6,927 |
| 640 | SEWER REPAIR INSURANCE | 351,024 | 4 | 0 | 0 | 0 | 351,024 | 0 | 0 | 0 | 351,024 |
| 641 | SEWAGE WORKS OPERATIONS | 28,828,367 | 4 | 0 | 0 | 0 | 28,828,367 | 0 | 0 | 0 | 28,828,367 |
| 642 | SEWAGE WORKS CAPITAL | 5,012,952 | 4 | 0 | 0 | 0 | 5,012,952 | 0 | 0 | 0 | 5,012,952 |
| 643 | SEWAGE WORKS RESERVE - O & M | 11,036 | 4 | 0 | 0 | 0 | 11,036 | 0 | 0 | 0 | 11,036 |
| 645 | 2006 SEWER BOND | 12 | 4 | 0 | 0 | 0 | 12 | 0 | 0 | 0 | 12 |
| 647 | 2007 SEWER BOND | 17,942 | 4 | 0 | 0 | 0 | 17,942 | 0 | 0 | 0 | 17,942 |
| 649 | SEWAGE WORKS BOND SINKING | 9,516,964 | 4 | 0 | 0 | 0 | 9,516,964 | 0 | 0 | 0 | 9,516,964 |
| 650 | CLAY SEWAGE WORKS OPERATIONS | 698 | 4 | 0 | 0 | 0 | 698 | 0 | 0 | 0 | 698 |
| 651 | 2007B SEWER BOND | 39,625 | 4 | 0 | 0 | 0 | 39,625 | 0 | 0 | 0 | 39,625 |
| 653 | SEWAGE WORKS DEBT SERVICE RESERVE | 2,438,087 | 4 | 0 | 0 | 0 | 2,438,087 | 0 | 0 | 0 | 2,438,087 |
| 658 | 2010 SEWER BOND | 110,204 | 4 | 0 | 0 | 0 | 110,204 | 0 | 0 | 0 | 110,204 |
| 659 | 2011 SEWER BOND | 2,348,981 | 4 | 0 | 0 | 0 | 2,348,981 | 0 | 0 | 0 | 2,348,981 |

City of South Bend
2013 Actual Expenditures Crosswalk
August 18, 2014

| | | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | | |
|-------------|--|--------------------|-------------|-------------------------------------|----------------------|-----------------------------|-------------------|----------------------|-------------------------------|--------------------|--------------------|
| Fund | Fund/Department Name | Total | Code | General & Administrative | Public Safety | Economic Development | Utilities | Neighborhoods | Internal Service Funds | Other Costs | Total |
| 661 | 2012 SEWER BOND | 5,012,877 | 4 | 0 | 0 | 0 | 5,012,877 | 0 | 0 | 0 | 5,012,877 |
| 663 | 2013 SEWER BOND | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 664 | 2013 SEWER BOND ISSUANCE COSTS | 81,279 | 4 | 0 | 0 | 0 | 81,279 | 0 | 0 | 0 | 81,279 |
| 665 | 2015 SEWER BOND | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 670 | CENTURY CENTER | 3,362,595 | 3 | 0 | 0 | 3,362,595 | 0 | 0 | 0 | 0 | 3,362,595 |
| 671 | CENTURY CENTER CAPITAL ACCOUNT | 192,495 | 3 | 0 | 0 | 192,495 | 0 | 0 | 0 | 0 | 192,495 |
| | Total Enterprise Funds | 95,162,743 | | 0 | 8,296,497 | 3,555,090 | 81,361,965 | 1,949,191 | 0 | 0 | 95,162,743 |
| | Internal Service Funds | | | | | | | | | | |
| 222 | CENTRAL SERVICES | 7,306,384 | 6 | 0 | 0 | 0 | 0 | 0 | 7,306,384 | 0 | 7,306,384 |
| 224 | CENTRAL SERVICES CAPITAL | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 226 | LIABILITY INSURANCE | 3,069,764 | 6 | 0 | 0 | 0 | 0 | 0 | 3,069,764 | 0 | 3,069,764 |
| 278 | TAKE HOME VEHICLE POLICE | 63,700 | 6 | 0 | 0 | 0 | 0 | 0 | 63,700 | 0 | 63,700 |
| 711 | SELF-FUNDED EMPLOYEE BENEFITS | 13,923,394 | 6 | 0 | 0 | 0 | 0 | 0 | 13,923,394 | 0 | 13,923,394 |
| 713 | UNEMPLOYMENT COMPENSATION FUND | 65,443 | 6 | 0 | 0 | 0 | 0 | 0 | 65,443 | 0 | 65,443 |
| | Total Internal Service Funds | 24,428,685 | | 0 | 0 | 0 | 0 | 0 | 24,428,685 | 0 | 24,428,685 |
| | Trust Funds | | | | | | | | | | |
| 701 | FIREFIGHTERS PENSION | 5,447,975 | 2 | 0 | 5,447,975 | 0 | 0 | 0 | 0 | 0 | 5,447,975 |
| 702 | POLICE PENSION | 6,474,835 | 2 | 0 | 6,474,835 | 0 | 0 | 0 | 0 | 0 | 6,474,835 |
| 730 | CITY CEMETARY TRUST FUND | 4,316 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 4,316 | 4,316 |
| | Total Trust Funds | 11,927,126 | | 0 | 11,922,810 | 0 | 0 | 0 | 0 | 4,316 | 11,927,126 |
| | Total City Funds | 253,993,314 | | 8,668,643 | 84,041,286 | 21,423,829 | 81,361,965 | 34,064,590 | 24,428,685 | 4,316 | 253,993,314 |
| | Redevelopment Commission Controlled Funds | | | | | | | | | | |
| | Tax Increment Financing Funds | | | | | | | | | | |
| 324 | TIF REVENUE - AIRPORT | 9,227,908 | 3 | 0 | 0 | 9,227,908 | 0 | 0 | 0 | 0 | 9,227,908 |
| 414 | TIF DISTRICT - SAMPLE-EWING GEN'L | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 420 | TIF DISTRICT - SBCDA GENERAL | 3,697,475 | 3 | 0 | 0 | 3,697,475 | 0 | 0 | 0 | 0 | 3,697,475 |
| 422 | TIF DISTRICT - WEST WASHINGTON | 333,810 | 3 | 0 | 0 | 333,810 | 0 | 0 | 0 | 0 | 333,810 |
| 425 | TIF LEIGHTON PLAZA | 121,616 | 3 | 0 | 0 | 121,616 | 0 | 0 | 0 | 0 | 121,616 |
| 426 | TIF CENTRAL MEDICAL SERVICE AREA | 1,860,607 | 3 | 0 | 0 | 1,860,607 | 0 | 0 | 0 | 0 | 1,860,607 |
| 429 | TIF NORTHEAST DISTRICT | 60,517 | 3 | 0 | 0 | 60,517 | 0 | 0 | 0 | 0 | 60,517 |
| 430 | TIF SOUTHSIDE DEVELOPMENT AREA #1 | 4,376,768 | 3 | 0 | 0 | 4,376,768 | 0 | 0 | 0 | 0 | 4,376,768 |
| 431 | TIF SSSA #2 - ERSKINE COMMONS | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 432 | TIF SSSA #3 - ERSKINE VILLAGE | 490,005 | 3 | 0 | 0 | 490,005 | 0 | 0 | 0 | 0 | 490,005 |
| 435 | TIF DOUGLAS ROAD | 190,718 | 3 | 0 | 0 | 190,718 | 0 | 0 | 0 | 0 | 190,718 |
| 436 | TIF NORTHEST RESIDENTIAL | 3,218,420 | 3 | 0 | 0 | 3,218,420 | 0 | 0 | 0 | 0 | 3,218,420 |
| | Total Tax Increment Financing Funds | 23,577,844 | | 0 | 0 | 23,577,844 | 0 | 0 | 0 | 0 | 23,577,844 |
| | Redevelopment Funds | | | | | | | | | | |
| 305 | SBCDA BOND PROCEEDS - 2003 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 428 | REDEVELOPMENT DISTRICT CAPITAL - AEDA200 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 433 | REDEVELOPMENT ADMINISTRATION GENERAL | 5,798 | 3 | 0 | 0 | 5,798 | 0 | 0 | 0 | 0 | 5,798 |
| 438 | COVELESKI BOND CONSTRUCTION | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 439 | CERTIFIED TECHNOLOGY PARK | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 454 | AIRPORT URBAN ENTERPRISE ZONE | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 619 | BLACKTHORN GOLF COURSE OPERATIONS | 1,745,117 | 3 | 0 | 0 | 1,745,117 | 0 | 0 | 0 | 0 | 1,745,117 |
| | Total Redevelopment Funds | 1,750,915 | | 0 | 0 | 1,750,915 | 0 | 0 | 0 | 0 | 1,750,915 |

City of South Bend
2013 Actual Expenditures Crosswalk
August 18, 2014

| | | | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | |
|-------------|--|--------------------|-------------|-------------------------------------|----------------------|-----------------------------|-------------------|----------------------|-------------------------------|--------------------|--------------------|
| Fund | Fund/Department Name | Total | Code | General & Administrative | Public Safety | Economic Development | Utilities | Neighborhoods | Internal Service Funds | Other Costs | Total |
| | <i>Debt Service Funds</i> | | | | | | | | | | |
| 314 | REDEV BOND - 1990 PUBLIC IMPROVEMENT | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 315 | AIRPORT 2003 DEBT RESERVE | 3,567 | 3 | 0 | 0 | 3,567 | 0 | 0 | 0 | 0 | 3,567 |
| 317 | COVELESKI BOND DEBT RESERVE | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 319 | REDEVELOPMENT BOND - BLACKTHORN GOLF | 326,464 | 3 | 0 | 0 | 326,464 | 0 | 0 | 0 | 0 | 326,464 |
| 328 | SBCDA 2003 DEBT RESERVE | 5,959 | 3 | 0 | 0 | 5,959 | 0 | 0 | 0 | 0 | 5,959 |
| | <i>Total Debt Service Funds</i> | 335,990 | | 0 | 0 | 335,990 | 0 | 0 | 0 | 0 | 335,990 |
| | <i>Total Redevelopment Commission Funds</i> | 25,664,749 | | 0 | 0 | 25,664,749 | 0 | 0 | 0 | 0 | 25,664,749 |
| | <i>Grand Total</i> | 279,658,063 | | 8,668,643 | 84,041,286 | 47,088,578 | 81,361,965 | 34,064,590 | 24,428,685 | 4,316 | 279,658,063 |

City of South Bend
2014 Amended Budget Expenditures Crosswalk
August 18, 2014

| Fund | Fund/Department Name | Total | Code | General & Administrative | Public Safety | Economic Development | Utilities | Neighborhoods | Internal Service Funds | Other Costs | Total |
|------------------------------|---|-------------------|------|--------------------------|-------------------|----------------------|-----------|------------------|------------------------|-------------|-------------------|
| City Controlled Funds | | | | | | | | | | | |
| General Fund | | | | | | | | | | | |
| | Mayor | 711,711 | 1 | 711,711 | 0 | 0 | 0 | 0 | 0 | 0 | 711,711 |
| | 311 Call Center | 488,908 | 1 | 488,908 | 0 | 0 | 0 | 0 | 0 | 0 | 488,908 |
| | City Clerk | 394,608 | 1 | 394,608 | 0 | 0 | 0 | 0 | 0 | 0 | 394,608 |
| | Common Council | 542,598 | 1 | 542,598 | 0 | 0 | 0 | 0 | 0 | 0 | 542,598 |
| | Administration & Finance | 2,091,944 | 1 | 2,091,944 | 0 | 0 | 0 | 0 | 0 | 0 | 2,091,944 |
| | Morris Performing Arts Center | 1,063,527 | 3 | 0 | 0 | 1,063,527 | 0 | 0 | 0 | 0 | 1,063,527 |
| | Palais Royale Ballroom | 523,710 | 3 | 0 | 0 | 523,710 | 0 | 0 | 0 | 0 | 523,710 |
| | Legal Department | 1,025,635 | 1 | 1,025,635 | 0 | 0 | 0 | 0 | 0 | 0 | 1,025,635 |
| | Energy Office | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Engineering | 1,126,302 | 5 | 0 | 0 | 0 | 0 | 1,126,302 | 0 | 0 | 1,126,302 |
| | Building Maintenance | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Traffic & Lighting | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Police Department | 24,725,204 | 2 | 0 | 24,725,204 | 0 | 0 | 0 | 0 | 0 | 24,725,204 |
| | Communications Center | 2,236,486 | 2 | 0 | 2,236,486 | 0 | 0 | 0 | 0 | 0 | 2,236,486 |
| | Police Department - Public Safety LOIT funded | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Fire Department | 21,049,415 | 2 | 0 | 21,049,415 | 0 | 0 | 0 | 0 | 0 | 21,049,415 |
| | Fire Department - Public Safety LOIT funded | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Human Rights | 367,262 | 1 | 367,262 | 0 | 0 | 0 | 0 | 0 | 0 | 367,262 |
| | Code Enforcement | 5,225 | 5 | 0 | 0 | 0 | 0 | 5,225 | 0 | 0 | 5,225 |
| | Code Hearing Officer | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Abandoned Vehicle | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Unsafe Building | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Animal Control | 2,254 | 5 | 0 | 0 | 0 | 0 | 2,254 | 0 | 0 | 2,254 |
| | Total General Fund | 56,354,789 | | 5,622,666 | 48,011,105 | 1,587,237 | 0 | 1,133,781 | 0 | 0 | 56,354,789 |
| Special Revenue Funds | | | | | | | | | | | |
| 102 | RAINY DAY FUND | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 103 | EXCESS LEVY | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 201 | PARKS & RECREATION | 12,600,878 | 5 | 0 | 0 | 0 | 0 | 12,600,878 | 0 | 0 | 12,600,878 |
| 202 | MOTOR VEHICLE HIGHWAY | 10,008,877 | 5 | 0 | 0 | 0 | 0 | 10,008,877 | 0 | 0 | 10,008,877 |
| 203 | RECREATION - NONREVERTING | 1,479,064 | 5 | 0 | 0 | 0 | 0 | 1,479,064 | 0 | 0 | 1,479,064 |
| 209 | STUDEBAKER/OLIVER REVERTING GRANTS | 1,415,000 | 3 | 0 | 0 | 1,415,000 | 0 | 0 | 0 | 0 | 1,415,000 |
| 210 | ECONOMIC DEVELOPMENT STATE GRANTS | 2,117,886 | 3 | 0 | 0 | 2,117,886 | 0 | 0 | 0 | 0 | 2,117,886 |
| 211 | DCI OPERATING FUND | 2,404,884 | 3 | 0 | 0 | 2,404,884 | 0 | 0 | 0 | 0 | 2,404,884 |
| 212 | DCI GRANT FUND | 6,910,783 | 3 | 0 | 0 | 6,910,783 | 0 | 0 | 0 | 0 | 6,910,783 |
| 216 | POLICE STATE SEIZURES | 40,000 | 2 | 0 | 40,000 | 0 | 0 | 0 | 0 | 0 | 40,000 |
| 217 | GIFT, DONATION, BEQUEST | 201,010 | 5 | 0 | 0 | 0 | 0 | 201,010 | 0 | 0 | 201,010 |
| 218 | POLICE CURFEW VIOLATIONS | 1,000 | 3 | 0 | 0 | 1,000 | 0 | 0 | 0 | 0 | 1,000 |
| 220 | LAW ENFORCEMENT CONTINUING EDUCATION | 294,802 | 2 | 0 | 294,802 | 0 | 0 | 0 | 0 | 0 | 294,802 |
| 227 | LOSS RECOVERY FUND | 6,615,805 | 8 | 0 | 0 | 1,950,000 | 1,165,805 | 3,500,000 | 0 | 0 | 6,615,805 |
| 244 | EMERGENCY 911 TELEPHONE | 215,000 | 2 | 0 | 215,000 | 0 | 0 | 0 | 0 | 0 | 215,000 |
| 249 | PUBLIC SAFETY L.O.I.T. | 7,214,658 | 2 | 0 | 7,214,658 | 0 | 0 | 0 | 0 | 0 | 7,214,658 |
| 250 | GENERAL GRANT | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 251 | LOCAL ROADS & STREETS | 1,124,520 | 5 | 0 | 0 | 0 | 0 | 1,124,520 | 0 | 0 | 1,124,520 |
| 252 | EXCESS WELFARE DISTRIBUTION | 1,146 | 2 | 0 | 1,146 | 0 | 0 | 0 | 0 | 0 | 1,146 |
| 258 | HUMAN RIGHTS - FEDERAL GRANT | 224,001 | 1 | 224,001 | 0 | 0 | 0 | 0 | 0 | 0 | 224,001 |
| 271 | EASTRACE WATERWAY | 10,346 | 3 | 0 | 0 | 10,346 | 0 | 0 | 0 | 0 | 10,346 |
| 273 | MORRIS PAC/PALAIS ROYALE MARKETING | 18,000 | 3 | 0 | 0 | 18,000 | 0 | 0 | 0 | 0 | 18,000 |
| 280 | POLICE BLOCK GRANTS | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 281 | ECONOMIC DEVELOPMENT COMM - REV BONDS | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

City of South Bend
2014 Amended Budget Expenditures Crosswalk
August 18, 2014

| Fund | Fund/Department Name | Total | Code | General & Administrative | Public Safety | Economic Development | Utilities | Neighborhoods | Internal Service Funds | Other Costs | Total |
|------|---|-------------------|------|--------------------------|-------------------|----------------------|------------------|-------------------|------------------------|-------------|-------------------|
| 289 | HAZMAT | 10,000 | 2 | 0 | 10,000 | 0 | 0 | 0 | 0 | 0 | 10,000 |
| 291 | INDIANA RIVER RESCUE | 52,300 | 2 | 0 | 52,300 | 0 | 0 | 0 | 0 | 0 | 52,300 |
| 292 | POLICE GRANTS | 228,060 | 2 | 0 | 228,060 | 0 | 0 | 0 | 0 | 0 | 228,060 |
| 294 | REGIONAL POLICE ACADEMY | 23,750 | 2 | 0 | 23,750 | 0 | 0 | 0 | 0 | 0 | 23,750 |
| 295 | COPS MORE GRANT | 141,600 | 2 | 0 | 141,600 | 0 | 0 | 0 | 0 | 0 | 141,600 |
| 299 | POLICE FEDERAL DRUG ENFORCEMENT | 166,499 | 2 | 0 | 166,499 | 0 | 0 | 0 | 0 | 0 | 166,499 |
| 404 | COUNTY OPTION INCOME TAX | 11,165,785 | 8 | 3,710,542 | 2,069,752 | 1,837,991 | 0 | 3,547,500 | 0 | 0 | 11,165,785 |
| 408 | ECONOMIC DEVELOPMENT INCOME TAX | 10,289,984 | 8 | 25,000 | 280,794 | 4,474,155 | 0 | 5,510,035 | 0 | 0 | 10,289,984 |
| 410 | URBAN DEVELOPMENT ACTION GRANT (UDAG) | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 655 | PROJECT RELEAF | 430,114 | 5 | 0 | 0 | 0 | 0 | 430,114 | 0 | 0 | 430,114 |
| 705 | POLICE K-9 UNIT | 2,000 | 2 | 0 | 2,000 | 0 | 0 | 0 | 0 | 0 | 2,000 |
| | Total Special Revenue Funds | 75,407,752 | | 3,959,543 | 10,740,361 | 21,140,045 | 1,165,805 | 38,401,998 | 0 | 0 | 75,407,752 |
| | Debt Service Fund | | | | | | | | | | |
| 313 | HALL OF FAME DEBT SERVICE | 1,268,116 | 3 | 0 | 0 | 1,268,116 | 0 | 0 | 0 | 0 | 1,268,116 |
| | Capital Project Funds | | | | | | | | | | |
| 377 | PROFESSIONAL SPORTS DEVELOPMENT | 865,746 | 3 | 0 | 0 | 865,746 | 0 | 0 | 0 | 0 | 865,746 |
| 401 | COVELESKI STADIUM CAPITAL | 3,540 | 3 | 0 | 0 | 3,540 | 0 | 0 | 0 | 0 | 3,540 |
| 403 | ZOO ENDOWMENT | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 405 | PARK NONREVERTING CAPITAL | 205,217 | 5 | 0 | 0 | 0 | 0 | 205,217 | 0 | 0 | 205,217 |
| 406 | CUMULATIVE CAPITAL DEVELOPMENT | 722,935 | 2 | 0 | 722,935 | 0 | 0 | 0 | 0 | 0 | 722,935 |
| 407 | CUMULATIVE CAPITAL IMPROVEMENT | 364,762 | 3 | 0 | 0 | 364,762 | 0 | 0 | 0 | 0 | 364,762 |
| 409 | CUMULATIVE SEWER | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 412 | MAJOR MOVES CONSTRUCTION | 5,823,729 | 3 | 0 | 0 | 5,823,729 | 0 | 0 | 0 | 0 | 5,823,729 |
| 416 | MORRIS PERFORMING ARTS CENTER CAPITAL | 53,200 | 3 | 0 | 0 | 53,200 | 0 | 0 | 0 | 0 | 53,200 |
| 434 | CREED FUND | 650,950 | 3 | 0 | 0 | 650,950 | 0 | 0 | 0 | 0 | 650,950 |
| 450 | PALAIS ROYALE HISTORIC PRESERVATION | 10,000 | 3 | 0 | 0 | 10,000 | 0 | 0 | 0 | 0 | 10,000 |
| 677 | HALL OF FAME CAPITAL | 188,567 | 3 | 0 | 0 | 188,567 | 0 | 0 | 0 | 0 | 188,567 |
| | Total Capital & Debt Service Funds | 10,156,762 | | 0 | 722,935 | 9,228,610 | 0 | 205,217 | 0 | 0 | 10,156,762 |
| | Enterprise Funds | | | | | | | | | | |
| 287 | EMS / FIRE DEPARTMENT CAPITAL | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 288 | EMS OPERATING | 6,287,299 | 2 | 0 | 6,287,299 | 0 | 0 | 0 | 0 | 0 | 6,287,299 |
| 600 | CONSOLIDATED BUILDING DEPARTMENT | 3,798,909 | 5 | 0 | 0 | 0 | 0 | 3,798,909 | 0 | 0 | 3,798,909 |
| 601 | PARKING GARAGES | 1,597,808 | 5 | 0 | 0 | 0 | 0 | 1,597,808 | 0 | 0 | 1,597,808 |
| 610 | SOLID WASTE OPERATIONS | 5,609,963 | 4 | 0 | 0 | 0 | 5,609,963 | 0 | 0 | 0 | 5,609,963 |
| 611 | SOLID WASTE CAPITAL | 996,070 | 4 | 0 | 0 | 0 | 996,070 | 0 | 0 | 0 | 996,070 |
| 620 | WATER WORKS OPERATIONS | 14,842,004 | 4 | 0 | 0 | 0 | 14,842,004 | 0 | 0 | 0 | 14,842,004 |
| 622 | WATER WORKS CAPITAL | 978,258 | 4 | 0 | 0 | 0 | 978,258 | 0 | 0 | 0 | 978,258 |
| 623 | WATER WORKS BOND CAPITAL | 811,011 | 4 | 0 | 0 | 0 | 811,011 | 0 | 0 | 0 | 811,011 |
| 624 | WATER WORKS CUSTOMER DEPOSIT | 6,000 | 4 | 0 | 0 | 0 | 6,000 | 0 | 0 | 0 | 6,000 |
| 625 | WATER WORKS SINKING FUND | 2,057,224 | 4 | 0 | 0 | 0 | 2,057,224 | 0 | 0 | 0 | 2,057,224 |
| 626 | WATER WORKS BOND RESERVE | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 629 | WATER WORKS RESERVE - O & M | 8,500 | 4 | 0 | 0 | 0 | 8,500 | 0 | 0 | 0 | 8,500 |
| 640 | SEWER REPAIR INSURANCE | 549,978 | 4 | 0 | 0 | 0 | 549,978 | 0 | 0 | 0 | 549,978 |
| 641 | SEWAGE WORKS OPERATIONS | 35,556,194 | 4 | 0 | 0 | 0 | 35,556,194 | 0 | 0 | 0 | 35,556,194 |
| 642 | SEWAGE WORKS CAPITAL | 9,267,941 | 4 | 0 | 0 | 0 | 9,267,941 | 0 | 0 | 0 | 9,267,941 |
| 643 | SEWAGE WORKS RESERVE - O & M | 15,000 | 4 | 0 | 0 | 0 | 15,000 | 0 | 0 | 0 | 15,000 |
| 645 | 2006 SEWER BOND | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 647 | 2007 SEWER BOND | 1,138 | 4 | 0 | 0 | 0 | 1,138 | 0 | 0 | 0 | 1,138 |
| 649 | SEWAGE WORKS BOND SINKING | 9,802,031 | 4 | 0 | 0 | 0 | 9,802,031 | 0 | 0 | 0 | 9,802,031 |
| 650 | CLAY SEWAGE WORKS OPERATIONS | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

City of South Bend
2014 Amended Budget Expenditures Crosswalk
August 18, 2014

| Fund | Fund/Department Name | Total | Code | General & Administrative | Public Safety | Economic Development | Utilities | Neighborhoods | Internal Service Funds | Other Costs | Total |
|--|--|--------------------|------|--------------------------|-------------------|----------------------|--------------------|-------------------|------------------------|---------------|--------------------|
| 651 | 2007B SEWER BOND | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 653 | SEWAGE WORKS DEBT SERVICE RESERVE | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 658 | 2010 SEWER BOND | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 659 | 2011 SEWER BOND | 13,598,486 | 4 | 0 | 0 | 0 | 13,598,486 | 0 | 0 | 0 | 13,598,486 |
| 661 | 2012 SEWER BOND | 18,868,570 | 4 | 0 | 0 | 0 | 18,868,570 | 0 | 0 | 0 | 18,868,570 |
| 663 | 2013 SEWER BOND | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 664 | 2013 SEWER BOND ISSUANCE COSTS | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 665 | 2015 SEWER BOND | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 670 | CENTURY CENTER | 4,564,898 | 3 | 0 | 0 | 4,564,898 | 0 | 0 | 0 | 0 | 4,564,898 |
| 671 | CENTURY CENTER CAPITAL ACCOUNT | 393,547 | 3 | 0 | 0 | 393,547 | 0 | 0 | 0 | 0 | 393,547 |
| Total Enterprise Funds | | 129,610,829 | | 0 | 6,287,299 | 4,958,445 | 112,968,368 | 5,396,717 | 0 | 0 | 129,610,829 |
| Internal Service Funds | | | | | | | | | | | |
| 222 | CENTRAL SERVICES | 8,036,532 | 6 | 0 | 0 | 0 | 0 | 0 | 8,036,532 | 0 | 8,036,532 |
| 224 | CENTRAL SERVICES CAPITAL | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 226 | LIABILITY INSURANCE | 2,897,200 | 6 | 0 | 0 | 0 | 0 | 0 | 2,897,200 | 0 | 2,897,200 |
| 278 | TAKE HOME VEHICLE POLICE | 80,580 | 6 | 0 | 0 | 0 | 0 | 0 | 80,580 | 0 | 80,580 |
| 711 | SELF-FUNDED EMPLOYEE BENEFITS | 14,483,463 | 6 | 0 | 0 | 0 | 0 | 0 | 14,483,463 | 0 | 14,483,463 |
| 713 | UNEMPLOYMENT COMPENSATION FUND | 227,974 | 6 | 0 | 0 | 0 | 0 | 0 | 227,974 | 0 | 227,974 |
| Total Internal Service Funds | | 25,725,749 | | 0 | 0 | 0 | 0 | 0 | 25,725,749 | 0 | 25,725,749 |
| Trust Funds | | | | | | | | | | | |
| 701 | FIREFIGHTERS PENSION | 5,874,445 | 2 | 0 | 5,874,445 | 0 | 0 | 0 | 0 | 0 | 5,874,445 |
| 702 | POLICE PENSION | 7,221,941 | 2 | 0 | 7,221,941 | 0 | 0 | 0 | 0 | 0 | 7,221,941 |
| 730 | CITY CEMETARY TRUST FUND | 20,595 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 20,595 | 20,595 |
| Total Trust Funds | | 13,116,981 | | 0 | 13,096,386 | 0 | 0 | 0 | 0 | 20,595 | 13,116,981 |
| Total City Funds | | 310,372,862 | | 9,582,209 | 78,858,086 | 36,914,337 | 114,134,173 | 45,137,713 | 25,725,749 | 20,595 | 310,372,862 |
| Redevelopment Commission Controlled Funds | | | | | | | | | | | |
| Tax Increment Financing Funds | | | | | | | | | | | |
| 324 | TIF REVENUE - AIRPORT | 27,286,693 | 3 | 0 | 0 | 27,286,693 | 0 | 0 | 0 | 0 | 27,286,693 |
| 414 | TIF DISTRICT - SAMPLE-EWING GEN'L | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 420 | TIF DISTRICT - SBCDA GENERAL | 5,829,261 | 3 | 0 | 0 | 5,829,261 | 0 | 0 | 0 | 0 | 5,829,261 |
| 422 | TIF DISTRICT - WEST WASHINGTON | 657,534 | 3 | 0 | 0 | 657,534 | 0 | 0 | 0 | 0 | 657,534 |
| 425 | TIF LEIGHTON PLAZA | 149,425 | 3 | 0 | 0 | 149,425 | 0 | 0 | 0 | 0 | 149,425 |
| 426 | TIF CENTRAL MEDICAL SERVICE AREA | 4,103,504 | 3 | 0 | 0 | 4,103,504 | 0 | 0 | 0 | 0 | 4,103,504 |
| 429 | TIF NORTHEAST DISTRICT | 2,806,117 | 3 | 0 | 0 | 2,806,117 | 0 | 0 | 0 | 0 | 2,806,117 |
| 430 | TIF SOUTHSIDE DEVELOPMENT AREA #1 | 6,487,957 | 3 | 0 | 0 | 6,487,957 | 0 | 0 | 0 | 0 | 6,487,957 |
| 431 | TIF SSDA #2 - ERSKINE COMMONS | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 432 | TIF SSDA #3 - ERSKINE VILLAGE | 494,151 | 3 | 0 | 0 | 494,151 | 0 | 0 | 0 | 0 | 494,151 |
| 435 | TIF DOUGLAS ROAD | 399,823 | 3 | 0 | 0 | 399,823 | 0 | 0 | 0 | 0 | 399,823 |
| 436 | TIF NORTHEST RESIDENTIAL | 3,583,228 | 3 | 0 | 0 | 3,583,228 | 0 | 0 | 0 | 0 | 3,583,228 |
| Total Tax Increment Financing Funds | | 51,797,693 | | 0 | 0 | 51,797,693 | 0 | 0 | 0 | 0 | 51,797,693 |
| Redevelopment Funds | | | | | | | | | | | |
| 305 | SBCDA BOND PROCEEDS - 2003 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 428 | REDEVELOPMENT DISTRICT CAPITAL - AEDA200 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 433 | REDEVELOPMENT ADMINISTRATION GENERAL | 20,000 | 3 | 0 | 0 | 20,000 | 0 | 0 | 0 | 0 | 20,000 |
| 438 | COVELESKI BOND CONSTRUCTION | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

City of South Bend
2014 Amended Budget Expenditures Crosswalk
August 18, 2014

| Fund | Fund/Department Name | Total | Code | General & Administrative | Public Safety | Economic Development | Utilities | Neighborhoods | Internal Service Funds | Other Costs | Total |
|-------------|---|--------------------|-------------|-------------------------------------|----------------------|-----------------------------|--------------------|----------------------|-------------------------------|--------------------|--------------------|
| 439 | CERTIFIED TECHNOLOGY PARK | 3,600,000 | 3 | 0 | 0 | 3,600,000 | 0 | 0 | 0 | 0 | 3,600,000 |
| 454 | AIRPORT URBAN ENTERPRISE ZONE | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 619 | BLACKTHORN GOLF COURSE OPERATIONS | 1,671,706 | 3 | 0 | 0 | 1,671,706 | 0 | 0 | 0 | 0 | 1,671,706 |
| | Total Redevelopment Funds | 5,291,706 | | 0 | 0 | 5,291,706 | 0 | 0 | 0 | 0 | 5,291,706 |
| | Debt Service Funds | | | | | | | | | | |
| 314 | REDEV BOND - 1990 PUBLIC IMPROVEMENT | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 315 | AIRPORT 2003 DEBT RESERVE | 5,000 | 3 | 0 | 0 | 5,000 | 0 | 0 | 0 | 0 | 5,000 |
| 317 | COVELESKI BOND DEBT RESERVE | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 319 | REDEVELOPMENT BOND - BLACKTHORN GOLF | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 328 | SBCDA 2003 DEBT RESERVE | 6,000 | 3 | 0 | 0 | 6,000 | 0 | 0 | 0 | 0 | 6,000 |
| | Total Debt Service Funds | 11,000 | | 0 | 0 | 11,000 | 0 | 0 | 0 | 0 | 11,000 |
| | Total Redevelopment Commission Funds | 57,100,399 | | 0 | 0 | 57,100,399 | 0 | 0 | 0 | 0 | 57,100,399 |
| | Grand Total | 367,473,261 | | 9,582,209 | 78,858,086 | 94,014,736 | 114,134,173 | 45,137,713 | 25,725,749 | 20,595 | 367,473,261 |

City of South Bend
2015 Proposed Budget Expenditures Crosswalk
August 18, 2014

| | | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | | |
|------------------------------|---|-------------------|------|--------------------------|-------------------|----------------------|-----------|----------------|------------------------|-------------|-------------------|
| Fund | Fund/Department Name | Total | Code | General & Administrative | Public Safety | Economic Development | Utilities | Neighborhoods | Internal Service Funds | Other Costs | Total |
| City Controlled Funds | | | | | | | | | | | |
| General Fund | | | | | | | | | | | |
| | Mayor | 739,254 | 1 | 739,254 | 0 | 0 | 0 | 0 | 0 | 0 | 739,254 |
| | 311 Call Center | 470,291 | 1 | 470,291 | 0 | 0 | 0 | 0 | 0 | 0 | 470,291 |
| | City Clerk | 425,958 | 1 | 425,958 | 0 | 0 | 0 | 0 | 0 | 0 | 425,958 |
| | Common Council | 623,917 | 1 | 623,917 | 0 | 0 | 0 | 0 | 0 | 0 | 623,917 |
| | Administration & Finance | 1,984,106 | 1 | 1,984,106 | 0 | 0 | 0 | 0 | 0 | 0 | 1,984,106 |
| | Morris Performing Arts Center | 1,069,756 | 3 | 0 | 0 | 1,069,756 | 0 | 0 | 0 | 0 | 1,069,756 |
| | Palais Royale Ballroom | 510,869 | 3 | 0 | 0 | 510,869 | 0 | 0 | 0 | 0 | 510,869 |
| | Legal Department | 1,005,420 | 1 | 1,005,420 | 0 | 0 | 0 | 0 | 0 | 0 | 1,005,420 |
| | Energy Office | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Engineering | 953,032 | 5 | 0 | 0 | 0 | 0 | 953,032 | 0 | 0 | 953,032 |
| | Building Maintenance | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Traffic & Lighting | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Police Department | 25,157,070 | 2 | 0 | 25,157,070 | 0 | 0 | 0 | 0 | 0 | 25,157,070 |
| | Communications Center | 1,687,540 | 2 | 0 | 1,687,540 | 0 | 0 | 0 | 0 | 0 | 1,687,540 |
| | Police Department - Public Safety LOIT funded | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Fire Department | 17,583,680 | 2 | 0 | 17,583,680 | 0 | 0 | 0 | 0 | 0 | 17,583,680 |
| | Fire Department - Public Safety LOIT funded | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Human Rights | 360,416 | 1 | 360,416 | 0 | 0 | 0 | 0 | 0 | 0 | 360,416 |
| | Code Enforcement | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Code Hearing Officer | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Abandoned Vehicle | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Unsafe Building | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Animal Control | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total General Fund | 52,571,309 | | 5,609,362 | 44,428,290 | 1,580,625 | 0 | 953,032 | 0 | 0 | 52,571,309 |
| Special Revenue Funds | | | | | | | | | | | |
| 102 | RAINY DAY FUND | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 103 | EXCESS LEVY | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 201 | PARKS & RECREATION | 10,968,933 | 5 | 0 | 0 | 0 | 0 | 10,968,933 | 0 | 0 | 10,968,933 |
| 202 | MOTOR VEHICLE HIGHWAY | 8,931,300 | 5 | 0 | 0 | 0 | 0 | 8,931,300 | 0 | 0 | 8,931,300 |
| 203 | RECREATION - NONREVERTING | 1,536,262 | 5 | 0 | 0 | 0 | 0 | 1,536,262 | 0 | 0 | 1,536,262 |
| 209 | STUDEBAKER/OLIVER REVERTING GRANTS | 570,000 | 3 | 0 | 0 | 570,000 | 0 | 0 | 0 | 0 | 570,000 |
| 210 | ECONOMIC DEVELOPMENT STATE GRANTS | 1,672,012 | 3 | 0 | 0 | 1,672,012 | 0 | 0 | 0 | 0 | 1,672,012 |
| 211 | DCI OPERATING FUND | 2,631,624 | 3 | 0 | 0 | 2,631,624 | 0 | 0 | 0 | 0 | 2,631,624 |
| 212 | DCI GRANT FUND | 4,100,000 | 3 | 0 | 0 | 4,100,000 | 0 | 0 | 0 | 0 | 4,100,000 |
| 216 | POLICE STATE SEIZURES | 35,900 | 2 | 0 | 35,900 | 0 | 0 | 0 | 0 | 0 | 35,900 |
| 217 | GIFT, DONATION, BEQUEST | 216,000 | 5 | 0 | 0 | 0 | 0 | 216,000 | 0 | 0 | 216,000 |
| 218 | POLICE CURFEW VIOLATIONS | 1,000 | 3 | 0 | 0 | 1,000 | 0 | 0 | 0 | 0 | 1,000 |
| 220 | LAW ENFORCEMENT CONTINUING EDUCATION | 280,500 | 2 | 0 | 280,500 | 0 | 0 | 0 | 0 | 0 | 280,500 |
| 227 | LOSS RECOVERY FUND | 1,050,000 | 8 | 0 | 0 | 0 | 0 | 1,050,000 | 0 | 0 | 1,050,000 |
| 244 | EMERGENCY 911 TELEPHONE | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 249 | PUBLIC SAFETY L.O.I.T. | 7,246,552 | 2 | 0 | 7,246,552 | 0 | 0 | 0 | 0 | 0 | 7,246,552 |
| 250 | GENERAL GRANT | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 251 | LOCAL ROADS & STREETS | 1,592,500 | 5 | 0 | 0 | 0 | 0 | 1,592,500 | 0 | 0 | 1,592,500 |
| 252 | EXCESS WELFARE DISTRIBUTION | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 258 | HUMAN RIGHTS - FEDERAL GRANT | 247,357 | 1 | 247,357 | 0 | 0 | 0 | 0 | 0 | 0 | 247,357 |
| 271 | EASTRACE WATERWAY | 4,000 | 3 | 0 | 0 | 4,000 | 0 | 0 | 0 | 0 | 4,000 |
| 273 | MORRIS PAC/PALAIS ROYALE MARKETING | 18,000 | 3 | 0 | 0 | 18,000 | 0 | 0 | 0 | 0 | 18,000 |
| 280 | POLICE BLOCK GRANTS | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 281 | ECONOMIC DEVELOPMENT COMM - REV BONDS | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

City of South Bend
2015 Proposed Budget Expenditures Crosswalk
August 18, 2014

| | | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | | |
|------|---|-------------------|------|--------------------------|-------------------|----------------------|------------|-------------------|------------------------|-------------|-------------------|
| Fund | Fund/Department Name | Total | Code | General & Administrative | Public Safety | Economic Development | Utilities | Neighborhoods | Internal Service Funds | Other Costs | Total |
| 289 | HAZMAT | 10,000 | 2 | 0 | 10,000 | 0 | 0 | 0 | 0 | 0 | 10,000 |
| 291 | INDIANA RIVER RESCUE | 120,800 | 2 | 0 | 120,800 | 0 | 0 | 0 | 0 | 0 | 120,800 |
| 292 | POLICE GRANTS | 90,000 | 2 | 0 | 90,000 | 0 | 0 | 0 | 0 | 0 | 90,000 |
| 294 | REGIONAL POLICE ACADEMY | 23,750 | 2 | 0 | 23,750 | 0 | 0 | 0 | 0 | 0 | 23,750 |
| 295 | COPS MORE GRANT | 141,600 | 2 | 0 | 141,600 | 0 | 0 | 0 | 0 | 0 | 141,600 |
| 299 | POLICE FEDERAL DRUG ENFORCEMENT | 225,000 | 2 | 0 | 225,000 | 0 | 0 | 0 | 0 | 0 | 225,000 |
| 404 | COUNTY OPTION INCOME TAX | 13,589,136 | 8 | 4,494,521 | 2,088,684 | 1,839,235 | 0 | 5,166,696 | 0 | 0 | 13,589,136 |
| 408 | ECONOMIC DEVELOPMENT INCOME TAX | 9,485,132 | 8 | 0 | 379,037 | 4,489,951 | 0 | 4,616,144 | 0 | 0 | 9,485,132 |
| 410 | URBAN DEVELOPMENT ACTION GRANT (UDAG) | 438,203 | 3 | 0 | 0 | 438,203 | 0 | 0 | 0 | 0 | 438,203 |
| 655 | PROJECT RELIEF | 528,358 | 5 | 0 | 0 | 0 | 0 | 528,358 | 0 | 0 | 528,358 |
| 705 | POLICE K-9 UNIT | 2,000 | 2 | 0 | 2,000 | 0 | 0 | 0 | 0 | 0 | 2,000 |
| | Total Special Revenue Funds | 65,755,919 | | 4,741,878 | 10,643,823 | 15,764,025 | 0 | 34,606,193 | 0 | 0 | 65,755,919 |
| | Debt Service Fund | | | | | | | | | | |
| 313 | HALL OF FAME DEBT SERVICE | 1,266,820 | 3 | 0 | 0 | 1,266,820 | 0 | 0 | 0 | 0 | 1,266,820 |
| | Capital Project Funds | | | | | | | | | | |
| 377 | PROFESSIONAL SPORTS DEVELOPMENT | 854,803 | 3 | 0 | 0 | 854,803 | 0 | 0 | 0 | 0 | 854,803 |
| 401 | COVELESKI STADIUM CAPITAL | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 403 | ZOO ENDOWMENT | 49,000 | 1 | 49,000 | 0 | 0 | 0 | 0 | 0 | 0 | 49,000 |
| 405 | PARK NONREVERTING CAPITAL | 183,000 | 5 | 0 | 0 | 0 | 0 | 183,000 | 0 | 0 | 183,000 |
| 406 | CUMULATIVE CAPITAL DEVELOPMENT | 542,691 | 2 | 0 | 542,691 | 0 | 0 | 0 | 0 | 0 | 542,691 |
| 407 | CUMULATIVE CAPITAL IMPROVEMENT | 365,625 | 3 | 0 | 0 | 365,625 | 0 | 0 | 0 | 0 | 365,625 |
| 409 | CUMULATIVE SEWER | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 412 | MAJOR MOVES CONSTRUCTION | 1,330,000 | 3 | 0 | 0 | 1,330,000 | 0 | 0 | 0 | 0 | 1,330,000 |
| 416 | MORRIS PERFORMING ARTS CENTER CAPITAL | 60,000 | 3 | 0 | 0 | 60,000 | 0 | 0 | 0 | 0 | 60,000 |
| 434 | CREED FUND | 650,000 | 3 | 0 | 0 | 650,000 | 0 | 0 | 0 | 0 | 650,000 |
| 450 | PALAIS ROYALE HISTORIC PRESERVATION | 16,150 | 3 | 0 | 0 | 16,150 | 0 | 0 | 0 | 0 | 16,150 |
| 677 | HALL OF FAME CAPITAL | 188,824 | 3 | 0 | 0 | 188,824 | 0 | 0 | 0 | 0 | 188,824 |
| | Total Capital & Debt Service Funds | 5,506,913 | | 49,000 | 542,691 | 4,732,222 | 0 | 183,000 | 0 | 0 | 5,506,913 |
| | Enterprise Funds | | | | | | | | | | |
| 287 | EMS / FIRE DEPARTMENT CAPITAL | 750,000 | 2 | 0 | 750,000 | 0 | 0 | 0 | 0 | 0 | 750,000 |
| 288 | EMS OPERATING | 6,657,033 | 2 | 0 | 6,657,033 | 0 | 0 | 0 | 0 | 0 | 6,657,033 |
| 600 | CONSOLIDATED BUILDING DEPARTMENT | 4,154,114 | 5 | 0 | 0 | 0 | 0 | 4,154,114 | 0 | 0 | 4,154,114 |
| 601 | PARKING GARAGES | 738,727 | 5 | 0 | 0 | 0 | 0 | 738,727 | 0 | 0 | 738,727 |
| 610 | SOLID WASTE OPERATIONS | 5,871,908 | 4 | 0 | 0 | 0 | 5,871,908 | 0 | 0 | 0 | 5,871,908 |
| 611 | SOLID WASTE CAPITAL | 752,811 | 4 | 0 | 0 | 0 | 752,811 | 0 | 0 | 0 | 752,811 |
| 620 | WATER WORKS OPERATIONS | 15,608,240 | 4 | 0 | 0 | 0 | 15,608,240 | 0 | 0 | 0 | 15,608,240 |
| 622 | WATER WORKS CAPITAL | 753,000 | 4 | 0 | 0 | 0 | 753,000 | 0 | 0 | 0 | 753,000 |
| 623 | WATER WORKS BOND CAPITAL | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 624 | WATER WORKS CUSTOMER DEPOSIT | 6,000 | 4 | 0 | 0 | 0 | 6,000 | 0 | 0 | 0 | 6,000 |
| 625 | WATER WORKS SINKING FUND | 2,050,078 | 4 | 0 | 0 | 0 | 2,050,078 | 0 | 0 | 0 | 2,050,078 |
| 626 | WATER WORKS BOND RESERVE | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 629 | WATER WORKS RESERVE - O & M | 8,500 | 4 | 0 | 0 | 0 | 8,500 | 0 | 0 | 0 | 8,500 |
| 640 | SEWER REPAIR INSURANCE | 545,703 | 4 | 0 | 0 | 0 | 545,703 | 0 | 0 | 0 | 545,703 |
| 641 | SEWAGE WORKS OPERATIONS | 36,943,183 | 4 | 0 | 0 | 0 | 36,943,183 | 0 | 0 | 0 | 36,943,183 |
| 642 | SEWAGE WORKS CAPITAL | 5,359,000 | 4 | 0 | 0 | 0 | 5,359,000 | 0 | 0 | 0 | 5,359,000 |
| 643 | SEWAGE WORKS RESERVE - O & M | 15,000 | 4 | 0 | 0 | 0 | 15,000 | 0 | 0 | 0 | 15,000 |
| 645 | 2006 SEWER BOND | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 647 | 2007 SEWER BOND | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 649 | SEWAGE WORKS BOND SINKING | 9,282,109 | 4 | 0 | 0 | 0 | 9,282,109 | 0 | 0 | 0 | 9,282,109 |
| 650 | CLAY SEWAGE WORKS OPERATIONS | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

City of South Bend
2015 Proposed Budget Expenditures Crosswalk
August 18, 2014

| | | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | | |
|------|--|--------------------|------|--------------------------|-------------------|----------------------|-------------------|-------------------|------------------------|---------------|--------------------|
| Fund | Fund/Department Name | Total | Code | General & Administrative | Public Safety | Economic Development | Utilities | Neighborhoods | Internal Service Funds | Other Costs | Total |
| 651 | 2007B SEWER BOND | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 653 | SEWAGE WORKS DEBT SERVICE RESERVE | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 658 | 2010 SEWER BOND | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 659 | 2011 SEWER BOND | 2,006,000 | 4 | 0 | 0 | 0 | 2,006,000 | 0 | 0 | 0 | 2,006,000 |
| 661 | 2012 SEWER BOND | 15,000,000 | 4 | 0 | 0 | 0 | 15,000,000 | 0 | 0 | 0 | 15,000,000 |
| 663 | 2013 SEWER BOND | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 664 | 2013 SEWER BOND ISSUANCE COSTS | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 665 | 2015 SEWER BOND | 0 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 670 | CENTURY CENTER | 4,532,562 | 3 | 0 | 0 | 4,532,562 | 0 | 0 | 0 | 0 | 4,532,562 |
| 671 | CENTURY CENTER CAPITAL ACCOUNT | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Enterprise Funds | 111,033,968 | | 0 | 7,407,033 | 4,532,562 | 94,201,532 | 4,892,841 | 0 | 0 | 111,033,968 |
| | Internal Service Funds | | | | | | | | | | |
| 222 | CENTRAL SERVICES | 8,111,630 | 6 | 0 | 0 | 0 | 0 | 0 | 8,111,630 | 0 | 8,111,630 |
| 224 | CENTRAL SERVICES CAPITAL | 271,850 | 6 | 0 | 0 | 0 | 0 | 0 | 271,850 | 0 | 271,850 |
| 226 | LIABILITY INSURANCE | 3,056,122 | 6 | 0 | 0 | 0 | 0 | 0 | 3,056,122 | 0 | 3,056,122 |
| 278 | TAKE HOME VEHICLE POLICE | 71,100 | 6 | 0 | 0 | 0 | 0 | 0 | 71,100 | 0 | 71,100 |
| 711 | SELF-FUNDED EMPLOYEE BENEFITS | 16,691,935 | 6 | 0 | 0 | 0 | 0 | 0 | 16,691,935 | 0 | 16,691,935 |
| 713 | UNEMPLOYMENT COMPENSATION FUND | 226,796 | 6 | 0 | 0 | 0 | 0 | 0 | 226,796 | 0 | 226,796 |
| | Total Internal Service Funds | 28,429,433 | | 0 | 0 | 0 | 0 | 0 | 28,429,433 | 0 | 28,429,433 |
| | Trust Funds | | | | | | | | | | |
| 701 | FIREFIGHTERS PENSION | 5,666,579 | 2 | 0 | 5,666,579 | 0 | 0 | 0 | 0 | 0 | 5,666,579 |
| 702 | POLICE PENSION | 6,832,235 | 2 | 0 | 6,832,235 | 0 | 0 | 0 | 0 | 0 | 6,832,235 |
| 730 | CITY CEMETARY TRUST FUND | 20,000 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 20,000 | 20,000 |
| | Total Trust Funds | 12,518,814 | | 0 | 12,498,814 | 0 | 0 | 0 | 0 | 20,000 | 12,518,814 |
| | Total City Funds | 275,816,356 | | 10,400,240 | 75,520,651 | 26,609,434 | 94,201,532 | 40,635,066 | 28,429,433 | 20,000 | 275,816,356 |
| | Redevelopment Commission Controlled Funds | | | | | | | | | | |
| | Tax Increment Financing Funds | | | | | | | | | | |
| 324 | TIF REVENUE - AIRPORT | 18,849,214 | 3 | 0 | 0 | 18,849,214 | 0 | 0 | 0 | 0 | 18,849,214 |
| 414 | TIF DISTRICT - SAMPLE-EWING GEN'L | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 420 | TIF DISTRICT - SBCDA GENERAL | 4,344,202 | 3 | 0 | 0 | 4,344,202 | 0 | 0 | 0 | 0 | 4,344,202 |
| 422 | TIF DISTRICT - WEST WASHINGTON | 722,000 | 3 | 0 | 0 | 722,000 | 0 | 0 | 0 | 0 | 722,000 |
| 425 | TIF LEIGHTON PLAZA | 154,716 | 3 | 0 | 0 | 154,716 | 0 | 0 | 0 | 0 | 154,716 |
| 426 | TIF CENTRAL MEDICAL SERVICE AREA | 1,610,908 | 3 | 0 | 0 | 1,610,908 | 0 | 0 | 0 | 0 | 1,610,908 |
| 429 | TIF NORTHEAST DISTRICT | 1,252,000 | 3 | 0 | 0 | 1,252,000 | 0 | 0 | 0 | 0 | 1,252,000 |
| 430 | TIF SOUTHSIDE DEVELOPMENT AREA #1 | 1,620,000 | 3 | 0 | 0 | 1,620,000 | 0 | 0 | 0 | 0 | 1,620,000 |
| 431 | TIF SSDA #2 - ERSKINE COMMONS | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 432 | TIF SSDA #3 - ERSKINE VILLAGE | 489,380 | 3 | 0 | 0 | 489,380 | 0 | 0 | 0 | 0 | 489,380 |
| 435 | TIF DOUGLAS ROAD | 341,189 | 3 | 0 | 0 | 341,189 | 0 | 0 | 0 | 0 | 341,189 |
| 436 | TIF NORTHEAST RESIDENTIAL | 3,425,632 | 3 | 0 | 0 | 3,425,632 | 0 | 0 | 0 | 0 | 3,425,632 |
| | Total Tax Increment Financing Funds | 32,809,241 | | 0 | 0 | 32,809,241 | 0 | 0 | 0 | 0 | 32,809,241 |
| | Redevelopment Funds | | | | | | | | | | |
| 305 | SBCDA BOND PROCEEDS - 2003 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 428 | REDEVELOPMENT DISTRICT CAPITAL - AEDA200: | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 433 | REDEVELOPMENT ADMINISTRATION GENERAL | 6,000 | 3 | 0 | 0 | 6,000 | 0 | 0 | 0 | 0 | 6,000 |
| 438 | COVELESKI BOND CONSTRUCTION | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

City of South Bend
2015 Proposed Budget Expenditures Crosswalk
August 18, 2014

| | | | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | |
|-------------|---|--------------------|-------------|-------------------------------------|----------------------|-----------------------------|-------------------|----------------------|-------------------------------|--------------------|--------------------|
| Fund | Fund/Department Name | Total | Code | General & Administrative | Public Safety | Economic Development | Utilities | Neighborhoods | Internal Service Funds | Other Costs | Total |
| 439 | CERTIFIED TECHNOLOGY PARK | 1,549,000 | 3 | 0 | 0 | 1,549,000 | 0 | 0 | 0 | 0 | 1,549,000 |
| 454 | AIRPORT URBAN ENTERPRISE ZONE | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 619 | BLACKTHORN GOLF COURSE OPERATIONS | 1,671,706 | 3 | 0 | 0 | 1,671,706 | 0 | 0 | 0 | 0 | 1,671,706 |
| | Total Redevelopment Funds | 3,226,706 | | 0 | 0 | 3,226,706 | 0 | 0 | 0 | 0 | 3,226,706 |
| | Debt Service Funds | | | | | | | | | | |
| 314 | REDEV BOND - 1990 PUBLIC IMPROVEMENT | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 315 | AIRPORT 2003 DEBT RESERVE | 5,000 | 3 | 0 | 0 | 5,000 | 0 | 0 | 0 | 0 | 5,000 |
| 317 | COVELESKI BOND DEBT RESERVE | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 319 | REDEVELOPMENT BOND - BLACKTHORN GOLF | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 328 | SBCDA 2003 DEBT RESERVE | 6,000 | 3 | 0 | 0 | 6,000 | 0 | 0 | 0 | 0 | 6,000 |
| | Total Debt Service Funds | 11,000 | | 0 | 0 | 11,000 | 0 | 0 | 0 | 0 | 11,000 |
| | Total Redevelopment Commission Funds | 36,046,947 | | 0 | 0 | 36,046,947 | 0 | 0 | 0 | 0 | 36,046,947 |
| | Grand Total | 311,863,303 | | 10,400,240 | 75,520,651 | 62,656,381 | 94,201,532 | 40,635,066 | 28,429,433 | 20,000 | 311,863,303 |

**City of South Bend
Personnel Costs
2015 Budget**

| | 2012 Budget | Charge per 24 periods | 2013 Budget | Charge per 24 periods | 2014 Budget | Charge per 24 periods | 2015 Budget | Charge per 24 periods |
|--|------------------------|--------------------------------------|------------------------|--------------------------------------|------------------------|--------------------------------------|------------------------|--------------------------------------|
| Salary & Wage Increase | | | | | | | | |
| Teamsters | 2.0% | | 2.0% | | 2.0% | | 2.0% | |
| Police * | 2.0% | | 2.5% | | 2.5% | | 2.0% | |
| Fire * | 2.0% | | 3.0% | | 3.0% | | 2.0% | |
| Civil City | 2.0% | | 2.0% | | 2.0% | | 2.0% | |
| ER Payroll Tax | | | | | | | | |
| FICA | 7.65% | | 7.65% | | 7.65% | | 7.65% | |
| ER Retirement Contribution | | | | | | | | |
| PERF Teamsters | 8.75% | | 10.00% | | 11.20% | | 11.20% | |
| PERF Civil City | 8.75% | | 10.00% | | 11.20% | | 11.20% | |
| PERF Police | 19.70% | | 19.70% | | 19.70% | | 19.70% | |
| PERF Fire | 19.70% | | 19.70% | | 19.70% | | 19.70% | |
| Health Insurance - FT EE's | | | | | | | | |
| | | | 10% | | 12% | | 19% | |
| Teamsters | \$ 8,208 | \$ 342 | \$ 9,029 | \$ 377 | \$ 10,112 | \$ 421 | \$ 12,000 | \$ 500 |
| Police | \$ 8,208 | \$ 342 | \$ 9,029 | \$ 377 | \$ 10,112 | \$ 421 | \$ 12,000 | \$ 500 |
| Fire | \$ 8,208 | \$ 342 | \$ 9,029 | \$ 377 | \$ 10,112 | \$ 421 | \$ 12,000 | \$ 500 |
| Civil City | \$ 8,208 | \$ 342 | \$ 9,029 | \$ 377 | \$ 10,112 | \$ 421 | \$ 12,000 | \$ 500 |
| Health Insurance Rebate | | | | | | | | |
| Teamsters | \$ 1,560.00 | \$ 65.00 | \$ 1,560.00 | \$ 65.00 | \$ 1,560.00 | \$ 65.00 | \$ 1,560.00 | \$ 65.00 |
| Police | \$ 2,619.60 | \$ 109.15 | \$ 2,619.60 | \$ 109.15 | \$ 2,619.60 | \$ 109.15 | \$ 2,619.60 | \$ 109.15 |
| Fire | \$ 2,619.60 | \$ 109.15 | \$ 2,619.60 | \$ 109.15 | \$ 2,619.60 | \$ 109.15 | \$ 2,619.60 | \$ 109.15 |
| Civil City | \$ 1,560.00 | \$ 65.00 | \$ 1,560.00 | \$ 65.00 | \$ 1,560.00 | \$ 65.00 | \$ 1,560.00 | \$ 65.00 |
| Life Insurance - FT EE's | | | | | | | | |
| Teamsters | \$ 120.00 | \$ 5.00 | \$ 120.00 | \$ 5.00 | \$ 120.00 | \$ 5.00 | \$ 120.00 | \$ 5.00 |
| Police | \$ 120.00 | \$ 5.00 | \$ 120.00 | \$ 5.00 | \$ 120.00 | \$ 5.00 | \$ 120.00 | \$ 5.00 |
| Fire | \$ 120.00 | \$ 5.00 | \$ 120.00 | \$ 5.00 | \$ 120.00 | \$ 5.00 | \$ 120.00 | \$ 5.00 |
| Civil City | \$ 120.00 | \$ 5.00 | \$ 120.00 | \$ 5.00 | \$ 120.00 | \$ 5.00 | \$ 120.00 | \$ 5.00 |
| Long Term Disability | | | | | | | | |
| Teamsters | \$ 90.48 | \$ 3.77 | \$ 90.48 | \$ 3.77 | \$ 90.48 | \$ 3.77 | \$ 90.48 | \$ 3.77 |
| Civil City | \$ 90.48 | \$ 3.77 | \$ 90.48 | \$ 3.77 | \$ 90.48 | \$ 3.77 | \$ 90.48 | \$ 3.77 |
| Unemployment Comensation | | | | | | | | |
| | 0.50% | | 1.00% | | 0.50% | | 0.50% | |
| * 2015 pay increases assumed for budgeting purposes. Not finalized for 2015. | | | | | | | | |

**City of South Bend, Indiana
2015 Budget Calendar
August 14, 2014**

| Date | Time | Responsible | Action Item |
|-------------------------------|--|--|---|
| June 4, 2014 | 5:00 p.m. | A/F | Set up Naviline 2015 budget level, worksheet and summary “yellow” sheets. |
| June 4, 2014 | 5:00 p.m. | A/F | Prepare budget assumptions, instructions and allocations. |
| June 4, 2014 | 9:30 a.m-3:30 p.m. | A/F | IACT Annual Budget Workshop, Munster, Indiana |
| June 5, 2014 | 8:00-2:00 p.m. | Mayor, A/F, Common Council Representatives, Department Heads, Fiscal Officers, Key Employees & Other Stakeholders | Budget Kickoff meeting at Century Center, Discovery Ballroom |
| July 7, 2014 | 5:00 p.m. | Department Heads & Fiscal Officers | Deadline to enter City and Redevelopment budget requests into Naviline and update summary sheets |
| <u>July 8-23, 2014</u> | <u>See detail schedule below:</u> | Mayor’s Office, A/F, Department Heads & Fiscal Officers: | Mayor’s Office, A/F review of departmental budgets: |
| July 8, 2014 | 1:00 p.m. | Morris/Palais Royale | One hour |
| July 9, 2014 | 2:00 p.m. | Century Center | One hour |
| July 9, 2014 | 3:00 p.m. | Legal Department | One hour |
| July 10, 2014 | 9:00 a.m. | Public Works | Three hours |
| July 14, 2014 | 1:00 p.m. | DCI | Two hours |
| July 15, 2014 | 11:15 a.m. | Building Department | One hour |
| July 16, 2014 | 11:00 a.m. | Police Department | Two hours |
| July 17, 2014 | 9:30 a.m. | A/F | One hour |
| July 17, 2014 | 3:00 p.m. | Fire Department | Two hours |
| July 18, 2014 | 9:00 a.m. | Parks & Recreation | Two hours |
| July 18, 2014 | 11:00 a.m. | Code/Animal Control | One hour |
| July 22, 2014 | 1:30 p.m. | Human Rights | One hour |
| July 22, 2014 | 3:00 p.m. | A/F, DLGF | DLGF Budget Workshop at Transpo |
| July 23, 2014 | 2:00 p.m. | 311 Call Center | One hour |
| July 14, 2014 | 4:00 p.m. | Mayor, Common Council, Clerk, A/F | 2015 Preliminary Budget Discussion – Council Priorities |
| August 11, 2014 | 4:00 p.m. | Mayor, Common Council, Clerk, A/F, Department Heads & Fiscal Officers | 2015 City-wide Budget Overview: <ul style="list-style-type: none"> • Goals/objectives • KPI’s/outcomes |

**City of South Bend, Indiana
2015 Budget Calendar
August 14, 2014**

| | | | |
|------------------------|------------------|--|--|
| | | | <ul style="list-style-type: none"> • Organization chart • Employee summary • Economic factors • 5 Year CIP • Income Projections • Proposed Expenditures |
| August 18, 2014 | 5:00 p.m. | A/F, Human Rights, Mayor, Common Council | Budget Hearing – Session No. 1: Administration <ul style="list-style-type: none"> • Mayor’s Office (101-0101) • 311 Call Center (101-0104) • A/F – Finance (101-0401) • A/F – Insurance (711) • A/F – HR (101-0401) • A/F – Human Rights (101-1008, 258) • A/F – Safety/Risk (226) • A/F – IT (101-0401, 404-0672) • A/F – COIT Fund (404) • A/F – EDIT Fund (408) • A/F – HOF Debt Service (313) |
| August 20, 2014 | 4:00 p.m. | A/F, Legal Dept, Public Works, Common Council | Budget Hearing – Session No. 2: Legal Department (101-0501) Public Works <ul style="list-style-type: none"> • PW – GIS (101-0602) • PW – Bldg. Maint (101-0602) • PW – Engineering (101-0602) • PW – Env. Services (641) • PW – LRSA Fund (251) • PW – Solid Waste (610, 611) • PW – Organic Res. (641-0631) • PW – Project Releaf (655) • PW – Central Serv. (222) • PW – Sustain. Office (222-0616) • PW – MVH/Streets (202) • PW – Sewers (641-0621) • PW – Sewer Insurance (640) • PW – T&L (202) • PW – Water Works (620) |
| August 20, 2014 | Noon | A/F, Legal, City Clerk | File 2015 budget ordinance & Transpo budget ordinance with City Clerk for first reading |
| August 25, 2014 | 7:00 p.m. | Mayor, Common Council, Clerk, A/F, City Attorney | First Reading on 2015 City budget & 2015 Transpo budget |
| August 27, 2014 | 4:00 p.m. | A/F, Parks, Morris/Palais, Century Center, Art Museum, Studebaker | Budget Hearing – Session No. 3: Culture & Arts <ul style="list-style-type: none"> • Morris PAC (101-0404) |

**City of South Bend, Indiana
2015 Budget Calendar
August 14, 2014**

| | | | |
|--------------------------|------------------|---|---|
| | | Museum, Common Council | <ul style="list-style-type: none"> • Palais Royale (101-0405) • Century Center (670, 671) • Studebaker National Museum (404-0409-453-39-30) • South Bend Museum of Art (404-0408-453-39-30) <p>Parks</p> <ul style="list-style-type: none"> • Parks – GF Administration (201-1100) • Parks – GF Maintenance (201-1101) • Parks – GF Golf (201-1102) • Parks – GF Recreation (201-1103) • Parks – GF Zoo (201-1104) • Parks – GF Greenhouse (201-1106) • Parks – GF Graffiti (201-1108) • Parks – Recreation Fund (203) • Parks – Coveleski Capital (401) • Parks – Zoo Endowment (403) • Parks – Nonreverting Capital (405) • Parks – City Cemetery (730) |
| September 2, 2014 | 5:00 p.m. | A/F | Submission of 2015 budget to County Council for non-binding review (deadline 9/2/14) |
| September 3, 2014 | 5:00 p.m. | A/F, DCI, Fire Department, Common Council | <p>Personnel/Finance Budget Hearing – Session No. 4:</p> <p>Fire Department</p> <ul style="list-style-type: none"> • Fire – Administrative (101-0901) • Fire – EMS (288) • Fire – Inspection Bur (101-0901) • Fire – Instruction Bur (101-0901) • Fire – Pension Fund (701) • Fire – PS LOIT (249-0905) • <p>Department of Community Investment</p> <ul style="list-style-type: none"> • DCI – Planning (211) • DCI – Neigh. Engage. (211) • DCI – Business Dev. (211) • DCI – ED Resources (211) • DCI – Loss Recovery (227) • DCI – Major Moves (412) • DTSB (408-0401-415-39-30) |
| September 4, 2014 | 4:00 p.m. | A/F, City Clerk, Council, Police | <p>Budget Hearing – Session No. 5:</p> <p>Police Department</p> <ul style="list-style-type: none"> • Police – Administration (101-0801) • Police – Uniform Div.(101-0801) • Police – Investigative (101-0801) • Police – Community Relations Division (101-0801) • Police – Prof. Standards (101-0801) • Police – Risk Manage. (101-0801) • Police – Pension Fund (702) • Police – PS LOIT (249-805) • Board of Safety (101-0103) • Other Police Funds |

**City of South Bend, Indiana
2015 Budget Calendar
August 14, 2014**

| | | | |
|---------------------------|-----------|--|---|
| September 5, 2014 | -- | A/F, City Clerk, Local Newspapers | First publication of City and Transpo budgets (Budget Form 3) and Gateway Notice to Taxpayers (deadline 9/13/14) Must be at least 10 days prior to public hearing |
| September 5, 2014 | -- | A/F | Submission of Form 3 Budget notice in Gateway |
| September 10, 2014 | 4:00 p.m. | A/F, City Clerk, Building Department, Code Enforcement, Animal Control, Common Council | Budget Hearing – Session No. 6: Building Department (600-1306) Code Enforcement/Animal Control <ul style="list-style-type: none"> • Code – Administrative (600-1201) • Code – Animal Control (600-1207) |
| September 11, 2014 | 9:30 a.m. | DCI, Redevelopment Commission | Redevelopment Commission sets public hearing for October 16, 2014 |
| September 12, 2014 | -- | A/F, City Clerk, Local Newspapers | Second publication of City and Transpo budgets (form 3) (deadline 9/20/14) Must be at least 3 days prior to public hearing |
| September 15, 2014 | 4:00 p.m. | A/F, TRANSPPO, City Clerk, Common Council | Budget Hearing – Session No. 7: <ul style="list-style-type: none"> • TRANSPPO (none) • Clerk – Administrative (101-0201) • Clerk – OVB (101-0201) • Common Council (101-0301) |
| September 17, 2014 | Noon | A/F, Legal, City Clerk, Council | File 2015 Mayor, Clerk, Council, non-bargaining, and bargaining salary ordinances with City Clerk |
| September 17, 2014 | 4:00 p.m. | A/F, Common Council, City Clerk, Parks & Recreation | Budget Hearing – Session No. 8: <ul style="list-style-type: none"> • Budget overflow meeting |
| September 22, 2014 | 7:00 p.m. | Mayor, Clerk, Council, A/F | First reading of 2015 Mayor, Clerk, Council, non-bargaining and bargaining salary ordinances |
| September 22, 2014 | 7:00 p.m. | Mayor, Council, A/F, Department Heads, Transpo, Fiscal Officers | Public hearings on 2015 City and Transpo budgets (public hearing deadline is 10/24/14) |
| September 24, 2014 | 7:00 p.m. | All City Budgets – Offsite Budget Discussion | Budget Hearing No. 9 – Public O’Brien Recreation Center, 321 E. Walter Street, South Bend, IN 46614 |

**City of South Bend, Indiana
2015 Budget Calendar
August 14, 2014**

| | | | |
|-------------------------|------------------|---|--|
| September 30, 2014 | 5:00 p.m. | State of Indiana | Last date for State Budget Agency certification of 2015 LOIT distributions |
| October 1, 2014 | 5:00 p.m. | County Council, A/F | Deadline for county fiscal body to provide non-binding budget review prior to City adoption |
| October 8, 2014 | 4:00 p.m. | A/F, Council, City Clerk, DCI | Budget Hearing – Session No. 10: • Redevelopment Budgets information only) |
| October 13, 2014 | 7:00 p.m. | Mayor, Council, A/F, City Clerk, Department Heads, Transpo & Fiscal Officers | Adoption of 2015 City and Transpo budgets (deadline 11/3/14) |
| October 13, 2014 | 7:00 p.m. | Mayor, Council, City Clerk, A/F, Legal, Departments | Adoption of 2015 Mayor, Clerk, Council, bargaining and non-bargaining salary ordinances |
| October 16, 2014 | 9:30 a.m. | Redevelopment Commission, DCI | Public hearing and adoption of 2015 Redevelopment budgets |
| October 27, 2014 | 7:00 p.m. | Mayor, Council, A/F, City Clerk, Department Heads & Fiscal Officers | Backup date for adoption of 2015 City budgets & salary ordinances |
| November 3, 2014 | -- | -- | Deadline to adopt budgets, rates, levies and salary ordinances |
| November 5, 2014 | 5:00 p.m. | A/F | Deadline to enter 2015 budget into Gateway program and file adopted budget with the County Auditor (two days after adoption) |
| January 1, 2015 | -- | -- | Start of Fiscal Year |
| February 16, 2015 | 5:00 p.m. | A/F, DLGF | Deadline for the DLGF to certify 2015 budgets, rates and levies |

**City of South Bend
Cross Charge Allocations to other Funds**

Allocation Name:
Allocation Reference No:

City Cross Charge Allocation Fees
as defined with each Fee

The City of South Bend has defined certain "Fixed Cost Allocation Fees" to allocate costs of services internally within city funds and operations. The purpose of these allocations is to assign costs to funds where service benefits are derived from costs incurred in other city funds and operations.

Methodology

The specific methodology of each "Fixed Cost Allocation Fee" is defined in the appropriate schedule attached to this policy.

Fixed Cost Allocation Fee Index

| | | |
|-------------------------------------|----------------------|--|
| 1 City Administration Fee | <i>attached</i> | <i>allocation based on expenditure budgets to cover Mayor, Clerk, Council, A/F, Legal Department costs</i> |
| 2 Information Technology Fee | <i>attached</i> | <i>allocation based on number of computer users as determined by IT</i> |
| 3 PILOT Fee | <i>attached</i> | <i>allocation to Water Works and Wastewater only based on capital asset values</i> |
| 4 Central Stores Fee | <i>attached</i> | <i>allocation based on office paper, janitorial, safety supplies per Central Services</i> |
| 5 Print Shop Fee | <i>attached</i> | <i>allocation based on print supplies used per Central Services</i> |
| 6 GIS Fee | <i>attached</i> | <i>allocation based on GIS usage per Engineering Department</i> |
| 7 Liability Insurance | <i>attached</i> | <i>allocation based on FTE's, claims paid, and net book value of capital assets</i> |
| 8 Telephone Cost | <i>no attachment</i> | <i>\$20.00 per month per device (not charged to General Fund Departments)</i> |
| 9 Unemployment Compensation | <i>no attachment</i> | <i>allocation based on a standard fixed percentage rate (0.50%) of budgeted gross salaries and wages</i> |
| 10 311 Call Center | <i>attached</i> | <i>allocation based on a estimated call volume</i> |
| 11 Utility Allocation | <i>attached</i> | <i>allocation based on percentage of annual billed revenue</i> |

**City of South Bend
Cross Charge Allocations to Other Funds**

Allocation Name: City Administration Fee
Allocation Reference No: Fixed Allocation 1

Revenue Account: 101-0000-392-04-00
Expense Account: xxx-xxxx-xxx-31-70

General Fund management & administrative costs will be charged to other operating funds within City operations according to a prescribed formula. The purpose of the allocation is to recover management oversight costs supported by General Fund expenditures. Allocations are not charged to General Fund departments.

Methodology

General government departments including Mayor, Clerk, Council, Admin & Finance and Legal will be allocated to certain departmental and fund operations of the city. Allocation is based on the 2014 original budget and factored for inflation and discounted by 41% for costs incurred specific to the General Fund department.

| | 2014 Budget | Inflation Factor | 2015 Estimate | 2015 Allocation Basis % | 2015 Allocation |
|-----------------------------------|------------------|---------------------|------------------|-------------------------------|--------------------|
| Departments for Allocation | | | | | |
| Mayor | 701,788 | 5.0% | 736,877 | 59.0% | 434,758 |
| City Clerk | 391,678 | 5.0% | 411,262 | 59.0% | 242,645 |
| Common Council | 472,598 | 5.0% | 496,228 | 59.0% | 292,774 |
| Admin & Finance | 2,082,329 | 5.0% | 2,186,445 | 59.0% | 1,290,003 |
| Legal | 1,025,635 | 5.0% | 1,076,917 | 59.0% | 635,381 |
| Total | 4,674,028 | | 4,907,729 | | 2,895,560 |
| Net Allocation | | | | | 2,895,560 |

| Description | Fund Number | 2014 Original Expenditure Budget | 2015 Allocation | Monthly Allocation |
|---|--------------------|---|---------------------|-----------------------|
| Park-Adm | 201-1100-452-31-70 | 1,496,628 | 44,615.62 | 3,717.97 |
| Park-Maint | 201-1101-452-31-70 | 4,823,237 | 143,784.36 | 11,982.03 |
| Park-Golf | 201-1102-452-31-70 | 1,524,103 | 45,434.67 | 3,786.22 |
| Park-Rec | 201-1103-452-31-70 | 2,102,188 | 62,667.82 | 5,222.32 |
| Park-Greenhouse | 201-1106-452-31-70 | 54,432 | 1,622.66 | 135.22 |
| Park-Graffiti | 201-1108-452-31-70 | 103,860 | 3,096.15 | 258.01 |
| Street | 202-0607-431-31-70 | 8,005,768 | 238,658.03 | 19,888.17 |
| Curb & Sidewalk | 202-0619-431-31-70 | 1,100,000 | 32,791.84 | 2,732.65 |
| Park-Rec NR | 203-1103-452-31-70 | 1,476,089 | 44,003.33 | 3,666.94 |
| DCI | 211-1001-460-31-70 | 2,383,801 | 71,062.92 | 5,921.91 |
| Equip Svc | 222-0605-419-31-70 | 2,442,346 | 72,808.19 | 6,067.35 |
| Bldg Maint | 222-0606-419-31-70 | 185,617 | 5,533.38 | 461.12 |
| Cent. Stores | 222-0612-419-31-70 | 90,371 | 2,694.03 | 224.50 |
| Print Shop | 222-0613-419-31-70 | 131,872 | 3,931.20 | 327.60 |
| Radio Shop | 222-0614-419-31-70 | 252,089 | 7,514.96 | 626.25 |
| Sustainability Office | 222-0616-419-31-70 | 219,161 | 6,533.36 | 544.45 |
| Liab. Ins. | 226-0412-645-31-70 | 1,028,811 | 30,669.64 | 2,555.80 |
| Bldg Dept | 600-1306-415-31-70 | 1,259,565 | 37,548.59 | 3,129.05 |
| Main St. Parking Gar | 601-0460-645-31-70 | 184,410 | 5,497.40 | 458.12 |
| Leighton Parking Gar | 601-0462-645-31-70 | 286,409 | 8,538.07 | 711.51 |
| Enforcement Parking | 601-0463-645-31-70 | 90,606 | 2,701.03 | 225.09 |
| Wayne Street | 601-0464-645-31-70 | 131,854 | 3,930.67 | 327.56 |
| Eddy Street* | 211-1001-460-31-70 | 15,900 | 473.99 | 39.50 |
| Solid Waste | 610-0610-791-31-70 | 4,633,111 | 138,116.56 | 11,509.71 |
| Water Works | 620-0640-658-31-70 | 13,565,871 | 404,408.92 | 33,700.74 |
| Sewer Insurance | 640-0620-811-31-70 | 547,536 | 16,322.46 | 1,360.21 |
| Sewers | 641-0621-792-31-70 | 5,072,761 | 151,222.86 | 12,601.90 |
| Concrete Crew | 641-0625-792-31-70 | 430,330 | 12,828.46 | 1,069.04 |
| Wastewater | 641-0630-793-31-70 | 27,230,754 | 811,769.46 | 67,647.46 |
| Organic Resources | 641-0631-793-31-70 | 1,121,655 | 33,437.39 | 2,786.45 |
| Releaf | 655-0609-435-31-70 | 428,812 | 12,783.21 | 1,065.27 |
| Health Ins | 711-0401-671-31-70 | 14,483,463 | 431,763.03 | 35,980.25 |
| Unemployment Comp | 713-0401-671-31-70 | 227,974 | 6,796.08 | 566.34 |
| Totals | | \$ 97,131,384 | \$ 2,895,560 | \$ 241,297 |
| COIT (special allocation for GF IT costs) | 404-0672-415-31-70 | \$ - | \$ 531,166 | \$ 44,264 |
| Grand Total | | \$ 97,131,384 | \$ 3,426,726 | \$ 285,561 |

* charge to DCI fund not allowable

**City of South Bend
Cross Charge Allocations to Other Funds**

Allocation Name: Information Technology Fee
Allocation Reference No: Fixed Allocation 2

Revenue Fund:
Revenue Account:
Expense Account:

COIT Fund
404-0000-380-10-80
xxx-xxxx-xxx-36-04

Information Technology software license costs and computer operations costs will be charged to other operating funds within City operations according to a prescribed formula. The purpose of the allocation is to assign operating expense to City fee for service operations.

Methodology

Information Technology expense will be allocated to certain departmental and fund operations of the city, including certain business operations, internal service, and enterprise funds. The allocation basis will be the number of users as determined by the IT department.

| 2014 Budget | | Inflation Factor | 2015 Est. Expenses | |
|-----------------------|-------------------|------------------------|--------------------|--------------------|
| \$397,918.00 | | 5.00% | \$409,856.00 | |
| Description | Fund Number | Per IT Number of Users | 2015 Allocation | Monthly Allocation |
| Mayor | 101-0101-413-3604 | 12 | 4,715.51 | 392.96 |
| 311 Call Center | 101-0104-413-3604 | 8 | 3,143.67 | 261.97 |
| City Clerk | 101-0201-411-3604 | 5 | 1,964.79 | 163.73 |
| Common Council | 101-0301-411-3604 | 10 | 3,929.59 | 327.47 |
| Admin & Finance | 101-0401-415-3604 | 25 | 9,823.97 | 818.66 |
| Morris | 101-0404-453-3604 | 20 | 7,859.18 | 654.93 |
| Legal | 101-0501-415-3604 | 13 | 5,108.46 | 425.71 |
| Engineering | 101-0602-431-3604 | 20 | 7,859.18 | 654.93 |
| Police | 101-0801-421-3604 | 345 | 135,570.78 | 11,297.56 |
| Fire | 101-0901-422-3604 | 262 | 102,955.20 | 8,579.60 |
| Human Rights | 101-1008-415-3604 | 8 | 3,143.67 | 261.97 |
| Code Enforc. | 600-1201-415-3604 | 15 | 5,894.38 | 491.20 |
| Animal Control | 600-1207-415-3604 | 10 | 3,929.59 | 327.47 |
| Parks | 201-1100-452-3604 | 87 | 34,187.41 | 2,848.95 |
| Streets | 202-0607-431-3604 | 23 | 9,038.05 | 753.17 |
| Community Invest. | 211-1001-460-3604 | 27 | 10,609.89 | 884.16 |
| Equipment Services | 222-0605-419-3604 | 20 | 7,859.18 | 654.93 |
| Radio Shop | 222-0614-419-3604 | 3 | 1,178.88 | 98.24 |
| Sustainability Office | 222-0616-419-3604 | 2 | 785.92 | 65.49 |
| Safety / Risk | 226-0403-645-3604 | 4 | 1,571.84 | 130.99 |
| Building Dept. | 600-1306-415-3604 | 16 | 6,287.34 | 523.95 |
| Solid Waste | 610-0610-791-3604 | 5 | 1,964.79 | 163.73 |
| Water Works | 620-0640-658-3604 | 53 | 20,826.81 | 1,735.57 |
| Sewer | 641-0621-792-3604 | 5 | 1,964.79 | 163.73 |
| Wastewater | 641-0630-793-3604 | 45 | 17,683.14 | 1,473.60 |
| Organic Resources | 641-0631-793-3604 | 2 | 785.92 | 65.49 |
| Total | | 1,043 | 409,856.00 | 34,220.16 |

City of South Bend
Cross Charge Allocations to other Funds

Allocation Name: *Payment in Lieu of Tax (PILOT)*
Allocation Reference No: *Fixed Allocation 3*

Payment in Lieu of Tax (PILOT) payments will be made from Water and Sewage Works to the General Fund representing property tax payments

Methodology

Fixed assets, net of accumulated depreciation as reported in the prior year CAFR will serve as the assessed value for the purpose of determining PILOT multiplied by the tax rate.

| Name | Account Number | Annual | Monthly |
|--------------|--------------------|------------------|----------------|
| Water Works | 620-0640-658-60-03 | 1,942,613 | 161,884 |
| Sewage Works | 641-0630-793-60-03 | 3,497,197 | 291,433 |
| Total | | 5,439,810 | 453,318 |

See attached PILOT calculation sheet

| Revenue | Tax Rate | Percent | Account Number | Annual Amount | Monthly Amount |
|--------------------------------|---------------|----------------|--------------------|------------------|-------------------|
| General Fund | 2.7977 | 81.84% | 101-0000-338-00-00 | 4,451,705 | 370,975.46 |
| Parks & Recreation | 0.5561 | 16.27% | 201-0000-338-00-00 | 884,836 | 73,736.29 |
| Cumulative Capital Development | 0.0328 | 0.96% | 406-0000-338-00-00 | 52,191 | 4,349.29 |
| Hall of Fame Bond Fund | 0.0321 | 0.94% | 313-0000-338-00-00 | 51,078 | 4,256.46 |
| Total Property Tax Rate | 3.4187 | 100.00% | | 5,439,810 | 453,317.50 |

| City of South Bend, Indiana | | | | | | | |
|---|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| <u>Payment In Lieu of Taxes (PILOT) Calculation</u> | | | | | | | |
| 2009 - 2015 | | | | | | | |
| Updated - July 22, 2014 | | | | | | | |
| Support for Fixed Allocation No. 3 | 2015 Budget Water Works | 2014 Actual Water Works | 2013 Actual Water Works | 2012 Actual Water Works | 2011 Actual Water Works | 2010 Actual Water Works | 2009 Actual Water Works |
| Capital Assets Per CAFR (2): | | | | | | | |
| Land and construction in progress | \$2,484,818.00 | \$799,888.00 | \$410,525.00 | \$1,484,237.00 | \$1,274,436.00 | \$504,706.00 | \$1,055,199.00 |
| Other capital assets (net of accumulated depreciation) | 60,549,506.00 | 61,400,000.00 | 61,720,095.00 | 61,083,953.00 | 58,621,031.00 | 58,962,483.00 | 58,878,537.00 |
| Net Capital Assets | 63,034,324.00 | 62,199,888.00 | 62,130,620.00 | 62,568,190.00 | 59,895,467.00 | 59,467,189.00 | 59,933,736.00 |
| Property Tax Rates (1): | | | | | | | |
| General Fund | 2.7977 | 2.5678 | 2.4954 | 2.4381 | 2.2536 | 1.7924 | 1.6838 |
| Parks & Recreation | 0.5561 | 0.5102 | 0.4957 | 0.4818 | 0.4401 | 0.2979 | 0.2858 |
| Cumulative Capital Development | 0.0328 | 0.0328 | 0.0328 | 0.0342 | 0.0342 | 0.0342 | 0.0342 |
| Hall of Fame Bond Fund | 0.0321 | 0.0599 | 0.0509 | 0.0727 | | | |
| Fire Pension | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0579 | 0.0531 |
| Police Pension | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0572 | 0.0477 |
| Total City Property Tax Rates | 3.4187 | 3.1707 | 3.0748 | 3.0268 | 2.7279 | 2.2396 | 2.1046 |
| Computed PILOT (net capital assets x property tax rates / 100) | 2,154,941.83 | 1,972,171.85 | 1,910,392.30 | 1,893,813.97 | 1,633,888.44 | 1,331,827.16 | 1,261,365.41 |
| PILOT Budget (5% maximum except as noted below) | 1,942,613.00 | 1,618,844.00 | 1,541,756.46 | 1,468,339.49 | 1,398,418.56 | | |
| Excess Computed PILOT not charged to the utility | \$212,328.83 | \$353,327.85 | \$368,635.84 | \$425,474.48 | \$235,469.88 | | |

(1) Used the most recent certified property tax rates when the calculation was prepared. For 2009, used 2006 pay 2007 property tax rates. For 2010, used 2007 pay 2008 property tax rates. For 2011 used 2009 pay 2010 property tax rates. For 2012, used 2010 pay 2011 property tax rates. For 2013, used 2011 pay 2012 property tax rates. For 2014, used 2012 pay 2013 property tax rates. For 2015, used 2013 pay 2014 property tax rates.

(2) Used the most recent CAFR capital asset numbers available when the calculation was prepared. For 2009, used 12/31/07 CAFR. For 2010 actual, used 12/31/08 CAFR. For 2011, used 12/31/09 CAFR. For 2012, used 12/31/10 CAFR. For 2013, used 12/31/11 CAFR. For 2014, used 12/31/12 CAFR. For 2015, used 12/31/13 CAFR.

(3) PILOT for Wastewater increased by \$250,000 above the 5% cap for 2013.

(4) PILOT for 2015 was increased by 20% due to General Fund budget difficulties

Procedure:

On an annual basis, in conjunction with the budget, the Controller updates the calculation of payment in lieu of taxes paid by Water Works and Sewage Works based on the most recent capital asset values and property tax rates available.

Sewage Works pays PILOT monthly from account no. 641-0630-793-60-03. Water Works pays PILOT monthly from account no. 620-0640-658-60-03. These payments are through a monthly interfund allocation adjusting journal entry posted by Administration & Finance.

The General Fund, Parks & Recreation Fund, Hall of Fame Bond Fund, and Cumulative Capital Development Fund record revenue (xxx-xxxx-338-00-00) for PILOT as it is received monthly. The amount is in proportion to its respective share of the property tax rate.

| City of South Bend, Indiana | | | | | | | |
|---|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| <u>Payment In Lieu of Taxes (PILOT) Calculation</u> | | | | | | | |
| 2009 - 2015 | | | | | | | |
| Updated - July 22, 2014 | | | | | | | |
| Support for Fixed Allocation No. 3 | 2015 Budget Sewage Works | 2014 Actual Sewage Works | 2013 Actual Sewage Works | 2012 Actual Sewage Works | 2011 Actual Sewage Works | 2010 Actual Sewage Works | 2009 Actual Sewage Works |
| Capital Assets Per CAFR (2): | | | | | | | |
| Land and construction in progress | \$12,181,352.00 | \$6,554,045.00 | \$12,513,962.00 | \$15,560,688.00 | \$10,407,565.00 | \$14,792,793.00 | \$7,431,573.00 |
| Other capital assets (net of accumulated depreciation) | 130,314,710.00 | 129,158,065.00 | 109,979,571.00 | 97,303,753.00 | 92,337,988.00 | 82,620,498.00 | 83,313,918.00 |
| Net Capital Assets | 142,496,062.00 | 135,712,110.00 | 122,493,533.00 | 112,864,441.00 | 102,745,553.00 | 97,413,291.00 | 90,745,491.00 |
| Property Tax Rates (1): | | | | | | | |
| General Fund | 2.7977 | 2.5678 | 2.4954 | 2.4381 | 2.2536 | 1.7924 | 1.6838 |
| Parks & Recreation | 0.5561 | 0.5102 | 0.4957 | 0.4818 | 0.4401 | 0.2979 | 0.2858 |
| Cumulative Capital Development | 0.0328 | 0.0328 | 0.0328 | 0.0342 | 0.0342 | 0.0342 | 0.0342 |
| Hall of Fame Bond Fund | 0.0321 | 0.0599 | 0.0509 | 0.0727 | | | |
| Fire Pension | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0579 | 0.0531 |
| Police Pension | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0572 | 0.0477 |
| Total City Property Tax Rates | 3.4187 | 3.1707 | 3.0748 | 3.0268 | 2.7279 | 2.2396 | 2.1046 |
| Computed PILOT (net capital assets x property tax rates / 100) | 4,871,484.37 | 4,303,023.87 | 3,766,431.15 | 3,416,180.90 | 2,802,795.94 | 2,181,668.07 | 1,909,829.60 |
| PILOT Budget (5% maximum except as noted below) | 3,497,197.00 | 2,914,331.00 | 2,775,553.49 | 2,405,289.10 | 2,290,751.52 | | |
| Excess Computed PILOT not charged to the utility | \$1,374,287.37 | \$1,388,692.87 | \$990,877.66 | \$1,010,891.80 | \$512,044.42 | | |
| <p>(1) Used the most recent certified property tax rates when the calculation. For 2010, used 2007 pay 2008 property tax rates. For 2011 used 2010 pay 2011 property tax rates. For 2012, used 2011 pay 2012 property tax rates. For 2013, used 2011 pay 2012 property tax rates. For 2014, used 2013 pay 2014 property tax rates. For 2015, used 2014 pay 2015 property tax rates.</p> <p>(2) Used the most recent CAFR capital asset numbers available when the calculation. For 2010 actual, used 12/31/08 CAFR. For 2011, used 12/31/09 CAFR. For 2012, used 12/31/10 CAFR. For 2013, used 12/31/11 CAFR. For 2014, used 12/31/12 CAFR. For 2015, used 12/31/13 CAFR.</p> <p>(3) PILOT for Wastewater increased by \$250,000 above the 5% cap for 2015.</p> <p>(4) PILOT for 2015 was increased by 20% due to General Fund budget.</p> <p>Procedure: On an annual basis, in conjunction with the budget, the Controller updates the PILOT for Sewage Works based on the most recent capital asset values and property tax rates.</p> <p>Sewage Works pays PILOT monthly from account no. 641-0630-793-6000. These payments are through a monthly interfund allocation adjusting journal entry from the General Fund to Sewage Works.</p> <p>The General Fund, Parks & Recreation Fund, Hall of Fame Bond Fund, and Sewage Works pay PILOT as it is received monthly. The amount is in proportion to its respective share of the total PILOT.</p> | | | | | | | |

**City of South Bend
Cross Charge Allocations to other Funds**

Allocation Name: **Central Stores-Supplies**
Allocation Reference No: **Fixed Allocation 4**

222
222-0605-380.10-45

Central Stores costs will be charged to other operating funds within City operations according to a percentage based on the total supplies used within the entire city. The purpose of the allocation is to assign operating expense to City fee for service operations.

Methodology

Central Stores expense will be allocated to certain departmental and fund of the city. The allocation basis will be a determination by Central Services based on the percentage of the total supply budget (office paper, janitorial, safety) used by each City departments during 2012 and 2013 (2 year average used). Allocation includes salaries, benefits, operating, etc.

| 2014 Budget | | Inflation Factor | Expenses for 2015 (est) \$ 97,471.50 | | |
|-----------------------|--------------------|------------------|--------------------------------------|------------------|--------------------|
| \$92,830.00 | | 5.00% | | | |
| Description | Fund Number | Allocation % | Notes | 2015 Allocation | Monthly Allocation |
| Mayor | 101-0101-413-31-71 | 0.19% | | 185.20 | 15.43 |
| City Clerk | 101-0201-411-31-71 | 0.62% | | 604.32 | 50.36 |
| Common Council | 101-0301-411-31-71 | 0.00% | | - | - |
| Admin & Finance | 101-0401-415-31-71 | 2.44% | | 2,378.30 | 198.19 |
| Morris | 101-0404-453-31-71 | 2.74% | janitorial | 2,670.72 | 222.56 |
| Palais | 101-0405-453-31-71 | 0.35% | janitorial | 341.15 | 28.43 |
| Legal | 101-0501-415-31-71 | 0.57% | | 555.59 | 46.30 |
| Engineering | 101-0602-431-31-71 | 0.83% | | 809.01 | 67.42 |
| Police | 101-0801-421-31-71 | 9.38% | janitorial/safety | 9,142.83 | 761.90 |
| Fire | 101-0901-422-31-71 | 30.34% | | 29,572.85 | 2,464.40 |
| Human Rights | 101-1008-415-31-71 | 0.31% | | 302.16 | 25.18 |
| Code Enforce. | 600-1201-415-31-71 | 2.76% | | 2,690.21 | 224.18 |
| Animal Control | 600-1207-415-31-71 | 3.05% | | 2,972.88 | 247.74 |
| Parks Admin | 201-1100-452-31-71 | 2.54% | | 2,475.78 | 206.31 |
| Park Maint. | 201-1101-452-31-71 | 13.95% | janitorial | 13,597.27 | 1,133.11 |
| Golf Courses | 201-1102-452-31-71 | 1.34% | janitorial | 1,306.12 | 108.84 |
| Streets | 202-0607-431-31-71 | 3.01% | | 2,933.89 | 244.49 |
| Community Invest. | 211-1001-460-31-71 | 1.30% | | 1,267.13 | 105.59 |
| Equip. Services | 222-0605-419-31-71 | 4.98% | | 4,854.08 | 404.51 |
| Equip. Services | 222-0612-419-31-71 | 0.04% | | 38.99 | 3.25 |
| Equip. Services | 222-0614-419-31-71 | 0.00% | | - | - |
| Sustainability Office | 222-0616-419-31-71 | 0.00% | | - | - |
| Building | 600-1306-415-31-71 | 0.35% | | 341.15 | 28.43 |
| Solid Waste | 610-0610-791-31-71 | 1.76% | | 1,715.50 | 142.96 |
| Water | 620-0640-658-31-71 | 5.59% | | 5,448.66 | 454.05 |
| Sewer | 641-0621-792-31-71 | 4.14% | | 4,035.32 | 336.28 |
| Wastewater | 641-0630-793-31-71 | 7.09% | | 6,910.73 | 575.89 |
| Organic Resources | 641-0631-793-31-71 | 0.33% | | 321.66 | 26.80 |
| Total | | 100.00% | | 97,471.50 | 8,122.63 |

**City of South Bend
Cross Charge Allocations to other Funds**

Allocation Name: *Print Shop*
Allocation Reference No: *Fixed Allocation 5*

Revenue Fund: **222**
Revenue Account: **222-0605-380.10-11**

Print shop costs will be charged to other operating funds within City operations according to a percentage based on the total print shop expenses and supplies used within the entire city. The purpose of the allocation is to assign operating expense (labor, machine costs, etc.) to City fee for service operations.

Methodology

Print Shop expenses will be allocated to certain departmental and fund operations of the city, including certain business operations, internal service, and enterprise funds. The allocation basis will be a determination by Central Services of the percentage of supplies used by each City department during 2011 through 2013 (three-year average).

2014 labor and machine costs (excludes supplies)
per discussion with Mary Wisniewski and Toni Laisure

2015 Estimated Costs | \$ 105,510.00

| Department | Fund | Notes | 2015 Allocation | Monthly Allocation |
|-----------------------|--------------------|--------------------|--------------------|-----------------------|
| Mayor | 101-0101-413-21-02 | Newsletter | 9,052 | 754.33 |
| City Clerk | 101-0201-411-21-02 | general | 290 | 24.17 |
| Common Council | 101-0301-411-21-02 | general | 403 | 33.58 |
| Admin & Finance | 101-0401-415-21-02 | CAFR, payroll | 6,909 | 575.75 |
| Morris | 101-0404-453-21-02 | box office, mkt | 6,179 | 514.92 |
| Palais | 101-0405-453-21-02 | Bistro | 3,007 | 250.58 |
| Legal | 101-0501-415-21-02 | letterhead, etc. | 1,844 | 153.67 |
| Engineering | 101-0602-431-21-02 | letterhead, etc. | 2,539 | 211.58 |
| Police | 101-0801-421-21-02 | training | 16,827 | 1,402.25 |
| Fire | 101-0901-422-21-02 | EMS billings | 9,915 | 826.25 |
| Human Rights | 101-1008-415-21-02 | general | 464 | 38.67 |
| Code Enforce. | 600-1201-415-21-02 | code violations | 6,547 | 545.58 |
| Animal Control | 600-1207-415-21-02 | adoption materials | 1,710 | 142.50 |
| Parks Admin | 201-1100-452-21-02 | programs, posters | 2,116 | 176.33 |
| Park Maint. | 201-1101-452-21-02 | programs, posters | 1,287 | 107.25 |
| Golf Courses | 201-1102-452-21-02 | programs, posters | 523 | 43.58 |
| Recreation | 201-1103-452-21-02 | programs, posters | - | - |
| Graffiti Removal | 201-1108-452-21-02 | programs, posters | - | - |
| Streets | 202-0607-431-21-02 | work orders | - | - |
| Parks/Recreation | 203-1103-452-21-02 | programs, posters | 16,016 | 1,334.67 |
| Community Invest. | 211-1001-460-21-02 | grants, promotion | 1,671 | 139.25 |
| Equip. Services | 222-0605-419-21-02 | general | - | - |
| Sustainability Office | 222-0616-419-21-02 | general | 398 | 33.17 |
| Safety & Risk | 226-0403-645-21-02 | safety pamphlets | 2,229 | 185.75 |
| Building | 600-1306-415-21-02 | zoning, fees | 3,253 | 271.08 |
| Water | 620-0640-658-21-02 | letterhead, etc. | 6,722 | 560.17 |
| Solid Waste | 610-0610-791-21-02 | tags | 1,476 | 123.00 |
| Sewer/Street | 641-0621-792-21-02 | work orders | 3,033 | 252.75 |
| Wastewater | 641-0630-793-21-02 | storm water | 1,100 | 91.67 |
| Total | | | 105,510 | \$ 8,792.50 |

**City of South Bend
Cross Charge Allocations to other Funds**

Allocation Name: GIS Revenue Fund: 101
Allocation Reference No: Fixed Allocation 6 Revenue Account: 101-0000-392-04-00

GIS costs will be charged to other operating funds within City operations according to a percentage based on the total GIS department expenses used within the entire city. The purpose of the allocation is to assign operating expense to City departments for service operations.

Methodology

GIS department expenses will be allocated to certain departmental and fund operations of the city. The allocation basis will be a determination by the Controllers office of the percentage estimate usage of services. The percentages allocated were based on approximate usage per Deb Kuehn, GIS Manager.

| | | | |
|------------------------|-----------------------------|---------------------------|----------------------|
| 2014 Budget | Inflation Factor | 2015 Est. Expenses | \$ 216,226.50 |
| \$205,930.00 | 5.00% | | |

Cost of GIS

| Description | Fund Number | % of Total | Notes | 2015 Allocation | Monthly Allocation |
|-------------------|--------------------|----------------|------------------------|----------------------|-----------------------|
| Mayor | 101-0101-413-31-72 | 1.00% | general | 2,162.27 | 180.19 |
| 311 Call Center | 101-0104-413-31-72 | 5.00% | web page for inquiries | 10,811.33 | 900.94 |
| Council | 101-0301-411-31-72 | 1.00% | general | 2,162.27 | 180.19 |
| Legal | 101-0501-415-31-72 | 0.50% | general | 1,081.13 | 90.09 |
| Engineering | 101-0602-431-31-72 | 17.00% | street maps | 36,758.51 | 3,063.21 |
| Police | 101-0801-421-31-72 | 5.00% | crime mapping | 10,811.33 | 900.94 |
| Fire | 101-0901-422-31-72 | 5.00% | map books | 10,811.33 | 900.94 |
| Code Enforce | 600-1201-415-31-72 | 10.00% | vacant & abandoned | 21,622.65 | 1,801.89 |
| Parks | 201-1100-452-31-72 | 5.00% | city cemetery, parks | 10,811.33 | 900.94 |
| Community Invest. | 211-1001-460-31-72 | 20.00% | TIF maps, vacant/aband | 43,245.30 | 3,603.78 |
| Water | 620-0640-658-31-72 | 10.00% | inventory of assets | 21,622.65 | 1,801.89 |
| Solid Waste | 610-0610-791-31-72 | 0.50% | quarterly report | 1,081.13 | 90.09 |
| Sewer | 641-0621-792-31-72 | 10.00% | inventory of assets | 21,622.65 | 1,801.89 |
| Wastewater | 641-0630-793-31-72 | 10.00% | inventory of assets | 21,622.65 | 1,801.89 |
| Total | | 100.00% | | \$ 216,226.50 | \$ 18,018.88 |

City of South Bend
Cross Charge Allocations to other Funds

Allocation Name:
Allocation Reference No:

Liability Insurance
Fixed Allocation 7

Revenue Fund: 226
Revenue Account: 226-0000-340.xx-xx

Liability Insurance Fund 226 expense will be allocated to city funds and operations to recover business insurance, workers compensation, liability coverage, and safety & risk expense from city funds and departments benefiting from the business insurance coverage within city operations.

Methodology
Various methodologies will be used to effectively and fairly assign costs to city funds and departmental operations. Safety & Risk costs will be allocated based on budgeted FTE's. Liability and worker's compensation costs will be allocated based on two year claims history. Business insurance costs will be allocated base on net book value of capital assets at December 31 per CAFR and capital asset records.

| 2015 Estimated Budget | | \$3,002,675 Total | | \$263,108 Safety/Risk | | | \$1,080,252 Liability | | | \$1,099,350 Work Comp | | | \$559,965 Business Ins. | | |
|---------------------------|-------------------|------------------------------|-------------------------------|-------------------------------|------------------------|------------------------|----------------------------|-------------------|----------------------|---------------------------------|-------------------|----------------------|--|----------------------------|-------------------------------|
| Description | Fund Number | Total 2015 Annual Allocation | Total 2015 Monthly Allocation | Safety/Risk 2014 Budget FTE's | Safety/Risk Percentage | Safety/Risk Allocation | Liability 2012-2013 Claims | Liability Percent | Liability Allocation | Work Comp 2012-2013 Claims Paid | Work Comp Percent | Work Comp Allocation | Bus Ins NBV Assets Capital Assets 12/31/13 | Business Insurance Percent | Business Insurance Allocation |
| Mayor's Office | 101-0101-413-3402 | 1,719 | 143 | 7.00 | 0.64% | 1,674 | - | 0.00% | 0 | - | 0.00% | 0 | 27,282 | 0.01% | 45 |
| 311 Call Center | 101-0104-413-3402 | 1,674 | 139 | 7.00 | 0.64% | 1,674 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| City Clerk | 101-0201-411-3402 | 1,257 | 105 | 5.00 | 0.45% | 1,195 | - | 0.00% | 0 | - | 0.00% | 0 | 37,364 | 0.01% | 62 |
| Common Council | 101-0301-411-3402 | 2,154 | 180 | 9.00 | 0.82% | 2,152 | - | 0.00% | 0 | - | 0.00% | 0 | 1,476 | 0.00% | 2 |
| Admin & Finance | 101-0401-415-3402 | 5,614 | 468 | 23.00 | 2.09% | 5,499 | - | 0.00% | 0 | - | 0.00% | 0 | 69,412 | 0.02% | 115 |
| Morris PAC | 101-0404-453-3402 | 22,143 | 1,845 | 11.00 | 1.00% | 2,630 | - | 0.00% | 0 | 180 | 0.03% | 359 | 11,565,631 | 3.42% | 19,154 |
| Palais Royale | 101-0405-453-3402 | 10,665 | 889 | 3.00 | 0.27% | 717 | - | 0.00% | 0 | - | 0.00% | 0 | 6,006,581 | 1.78% | 9,948 |
| Legal Department | 101-0501-415-3402 | 3,344 | 279 | 16.00 | 0.91% | 2,391 | - | 0.00% | 0 | 475 | 0.09% | 948 | 3,200 | 0.00% | 5 |
| Engineering | 101-0602-431-3402 | 9,612 | 801 | 16.00 | 1.45% | 3,825 | 3,000 | 0.17% | 1,785 | 710 | 0.13% | 1,417 | 1,560,769 | 0.46% | 2,585 |
| Police/Police LOIT | 101-0801-421-3402 | 1,298,707 | 108,226 | 297.00 | 26.99% | 71,007 | 1,010,640 | 55.66% | 601,230 | 301,702 | 54.76% | 602,009 | 14,769,789 | 4.37% | 24,461 |
| Communications Center * | 101-0802-423-3402 | - | - | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| Fire/Fire LOIT | 101-0901-422-3402 | 219,886 | 18,324 | 260.00 | 23.63% | 62,161 | 11,099 | 0.61% | 6,603 | 61,786 | 11.21% | 123,286 | 16,808,085 | 4.97% | 27,836 |
| Human Rights | 101-1008-415-3402 | 1,705 | 142 | 6.00 | 0.55% | 1,434 | - | 0.00% | 0 | 133 | 0.02% | 265 | 3,038 | 0.00% | 5 |
| Code Enforcement | 600-1201-415-3402 | 10,454 | 871 | 17.00 | 1.54% | 4,064 | 6,846 | 0.38% | 4,073 | 958 | 0.17% | 1,912 | 244,403 | 0.07% | 405 |
| Animal Care and Control | 600-1207-415-3402 | 5,157 | 430 | 9.00 | 0.82% | 2,152 | - | 0.00% | 0 | - | 0.00% | 0 | 1,814,398 | 0.54% | 3,005 |
| Parks & Recreation | 201-1100-452-3402 | 261,355 | 21,780 | 95.00 | 8.63% | 22,713 | 41,831 | 2.30% | 24,885 | 82,771 | 15.02% | 165,159 | 29,344,388 | 8.68% | 48,598 |
| Street/Traffic Department | 202-0607-431-3402 | 292,324 | 24,360 | 60.00 | 5.45% | 14,345 | 326,867 | 18.00% | 194,454 | 41,170 | 7.47% | 82,149 | 830,899 | 0.25% | 1,376 |
| Community Investment | 211-1001-460-3402 | 213,051 | 17,754 | 26.00 | 2.36% | 6,216 | 262,161 | 14.44% | 155,960 | 590 | 0.11% | 1,177 | 30,008,519 | 8.88% | 49,698 |
| Equip. Svc. | 222-0605-419-3402 | 38,528 | 3,211 | 31.50 | 2.86% | 7,531 | - | 0.00% | 0 | 14,423 | 2.62% | 28,780 | 1,338,553 | 0.40% | 2,217 |
| Bldg. Maint | 222-0606-419-3402 | 717 | 60 | 3.00 | 0.27% | 717 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| Central Stores | 222-0612-419-3402 | 299 | 25 | 1.25 | 0.11% | 299 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| Print Shop | 222-0613-419-3402 | 319 | 27 | 1.25 | 0.11% | 299 | - | 0.00% | 0 | - | 0.00% | 0 | 12,006 | 0.00% | 20 |
| Radio Shop | 222-0614-419-3402 | 775 | 65 | 3.00 | 0.27% | 717 | - | 0.00% | 0 | - | 0.00% | 0 | 35,133 | 0.01% | 58 |
| Sustainability Office | 222-0616-419-3402 | 239 | 20 | 1.00 | 0.09% | 239 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| COIT - Studebaker | 404-0409-453-3402 | 7,309 | 609 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | 4,413,563 | 1.31% | 7,309 |
| Bldg. Dept. | 600-1306-415-3402 | 5,564 | 464 | 15.00 | 1.36% | 3,586 | - | 0.00% | 0 | 938 | 0.17% | 1,872 | 63,920 | 0.02% | 106 |
| Main St. Park Garage | 601-0460-645-3402 | 838 | 70 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | 506,270 | 0.15% | 838 |
| Leighton Plaza Park | 601-0462-645-3402 | 3,485 | 290 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | 2,104,174 | 0.62% | 3,485 |
| Enforce. Park Garage | 601-0463-645-3402 | 1,317 | 110 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | 795,244 | 0.24% | 1,317 |
| Wayne Street | 601-0464-645-3402 | 2,782 | 232 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | 1,680,019 | 0.50% | 2,782 |
| Solid Waste | 610-0610-791-3402 | 98,664 | 8,222 | 25.00 | 2.27% | 5,977 | 31,259 | 1.72% | 18,596 | 35,198 | 6.39% | 70,233 | 2,329,551 | 0.69% | 3,858 |
| Water Works | 620-0640-658-3402 | 158,132 | 13,178 | 70.00 | 6.36% | 16,736 | 49,962 | 2.75% | 29,723 | 5,398 | 0.98% | 10,772 | 60,926,457 | 18.02% | 100,902 |
| Sewer Insurance | 640-0620-811-3402 | 120 | 10 | 0.50 | 0.05% | 120 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| Sewers | 641-0621-792-3402 | 97,352 | 8,113 | 34.00 | 3.09% | 8,129 | 64,686 | 3.56% | 38,482 | 2,661 | 0.48% | 5,310 | 27,432,638 | 8.11% | 45,432 |
| Wastewater | 641-0630-793-3402 | 185,209 | 15,434 | 44.00 | 4.00% | 10,520 | - | 0.00% | 0 | 1,855 | 0.34% | 3,701 | 103,246,280 | 30.54% | 170,988 |
| Concrete Crew | 641-0625-792-3402 | 478 | 40 | 2.00 | 0.18% | 478 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| Organic Resources | 641-0631-793-3402 | 1,434 | 120 | 6.00 | 0.55% | 1,434 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| Project Relief | 655-0609-435-3402 | 478 | 40 | 2.00 | 0.18% | 478 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 |
| Century Center | 670-0406-645-3402 | 31,251 | 2,604 | - | 0.00% | 0 | 7,500 | 0.41% | 4,462 | - | 0.00% | 0 | 16,175,601 | 4.78% | 26,789 |
| Hall Of Fame | 677-0414-645-3402 | 6,565 | 547 | - | 0.00% | 0 | - | 0.00% | 0 | - | 0.00% | 0 | 3,963,834 | 1.17% | 6,565 |
| Totals | | 3,002,675 | 250,223 | 1,100.50 | 100.00% | 263,108 | 1,815,852 | 100.00% | 1,080,252 | 550,948 | 100.00% | 1,099,350 | 338,118,477 | 100.00% | 559,965 |

**City of South Bend
Cross Charge Allocations to other Funds**

Allocation Name: 311 Call Center **Revenue Fund:** 101
Allocation Reference No: Fixed Allocation 10 **Revenue Account:** 101-0104-380-10-99

The 311 Call Center performs telephone answering and other administrative services for other City departments and provides a convenient, centralized location for citizens to call to access City services.

Methodology

The personnel and operational costs of the 311 Call Center Department will be allocated to benefiting operations based on estimated call volume. The 2015 estimated costs to be allocated are based on the 2014 proposed budget for the 311 Call Center. The ESTIMATED allocation is based on calls received in the center as of May 31, 2014 as well as projected departments to be added during 2014 and 2015.

| | | | |
|------------------------|-----------------------------|--------------------------------|----------------------|
| 2014 Budget | Inflation Factor | Expenses for 2015 (est) | \$ 470,291.00 |
| \$480,077.00 | 5.00% | | |

| | Annual Allocation | Allocation % | Monthly Allocation | Account Number |
|-------------------------|------------------------------|-------------------------|-------------------------------|-----------------------|
| Solid Waste | 126,979 | 27.00% | 10,581.55 | 610-0610-791-32-05 |
| Code Enforcement | 4,703 | 1.00% | 391.91 | 600-1201-415-31-06 |
| Animal Care and Control | 4,703 | 1.00% | 391.91 | 600-1207-415-31-06 |
| Building Department | 4,703 | 1.00% | 391.91 | 600-1306-415-31-06 |
| Water Works | 286,878 | 61.00% | 23,906.46 | 620-0640-657-31-35 |
| Parks & Recreation | 23,515 | 5.00% | 1,959.55 | 201-1100-452-39-89 |
| Community Investment | 9,406 | 2.00% | 783.82 | 211-1001-460-31-06 |
| Admin & Finance | 9,406 | 2.00% | 783.82 | 101-0401-415-31-06 |
| Total | 470,291 | 100.00% | 39,190.92 | |

**City of South Bend
Cross Charge Allocations to other Funds**

Allocation Name:
Allocation Reference No:

**Utility Customer Service Operations Fee
Fixed Allocation 11**

**Revenue Fund: 620
Revenue Account: 620-0000-346.06-32
620-0000-346.06-33
620-0000-346.06-34**

The Water Utility Customer Service Department performs back office support functions including invoice preparation and billing, credit and collection, and customer service for certain municipal services offered by the City to residential, commercial and industrial customers. The customer service provided benefits the water utility, wastewater and sewer utility, solid waste operations, and releaf services.

Methodology

The operational costs of the customer service department will be allocated to benefiting operations, including water utility, wastewater and sewer utility, solid waste operations and project releaf. The customer service expenses will be allocated to benefiting operations based on the percentage of annual billed revenue by each department. The Water Works Finance Director does the annual calculation of customer service costs and allocation amounts based on the % of annual billed revenue.

**2015 Estimated
Budget**

\$ 1,166,640.00

| | Annual Allocation | Allocation % | Monthly Allocation | Account Number |
|----------------|------------------------------|-------------------------|-------------------------------|-----------------------|
| Solid Waste | 132,480 | 11.4% | 11,040 | 610-0610-791-31-07 |
| Waste Utility | 1,022,364 | 87.6% | 85,197 | 641-0630-793-31-07 |
| Project Releaf | 11,796 | 1.0% | 983 | 655-0609-435-31-07 |
| Total | 1,166,640 | 100.0% | 97,220 | |

CITY OF SOUTH BEND 2015 BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2009 ACTUAL | 2010 ACTUAL | 2011 ACTUAL | 2012 ACTUAL | 2013 ACTUAL | 2014 ORIGINAL BUDGET | 2014 AMENDED BUDGET | 2014 Y-T-D ACTUAL | 6/30/14 YTD ACTUAL | PROPOSED 2015 BUDGET |
|--------------------|--|----------------|----------------|----------------|----------------|----------------|----------------------------|---------------------------|-------------------------|--------------------------|----------------------------|
| GENERAL FUND | | | | | | | | | | | |
| 101-0000-311.00-00 | GENERAL PROPERTY TAX | 42,771,228 | 39,791,523 | 38,514,549 | 39,368,431 | 36,251,397 | 37,399,180 | 36,638,000 | 20,062,835 | 20,062,835 | 36,638,888 |
| LEVEL | TEXT | TEXT AMT | | | | | | | | | |
| BUDG | 2015 PROPERTY TAX ESTIMATE - BASED ON TRENDS | 36,638,888 | | | | | | | | | |
| | ESTIMATE BASED ON 2014 ESTIMATED ACTUAL | 36,638,888 | | | | | | | | | |
| 101-0000-311.20-00 | PROPERTY TAXES-PRIOR YEAR | 36,391,709 | 1,010,676- | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| * | | 79,162,937 | 38,780,847 | 38,514,549 | 39,368,431 | 36,251,397 | 37,399,180 | 36,638,000 | 20,062,835 | 20,062,835 | 36,638,888 |
| 101-0000-312.01-00 | FINANCIAL INSTITUTIONS | 16,573 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 101-0000-312.02-00 | AUTO EXCISE | 2,589,309 | 2,559,735 | 2,384,033 | 2,180,298 | 2,398,138 | 1,962,793 | 1,962,793 | 1,280,907 | 1,280,907 | 1,962,793 |
| LEVEL | TEXT | TEXT AMT | | | | | | | | | |
| BUDG | ESTIMATE FOR 2013 - LOWER REVENUE TRENDS | 1,962,793 | | | | | | | | | |
| | | 1,962,793 | | | | | | | | | |
| 101-0000-312.03-00 | COMMERCIAL VEHICLE TAX | 701,181 | 707,332 | 717,956 | 719,974 | 721,472 | 720,000 | 720,000 | 337,662 | 337,662 | 720,000 |
| LEVEL | TEXT | TEXT AMT | | | | | | | | | |
| BUDG | ESTIMATE FOR 2013 BASED ON TRENDS | 720,000 | | | | | | | | | |
| | | 720,000 | | | | | | | | | |
| * | | 3,307,063 | 3,267,067 | 3,101,989 | 2,900,272 | 3,119,610 | 2,682,793 | 2,682,793 | 1,618,569 | 1,618,569 | 2,682,793 |
| 101-0000-321.02-00 | SELF-SERVE LAUNDRY | 1,984 | 1,770 | 1,711 | 1,836 | 1,907 | 1,700 | 1,700 | 1,854 | 1,854 | 1,800 |
| 101-0000-321.03-00 | MASSAGE ESTABLISHMENT | 1,531 | 1,279 | 1,685 | 1,911 | 1,605 | 1,300 | 1,300 | 1,660 | 1,660 | 1,300 |
| LEVEL | TEXT | TEXT AMT | | | | | | | | | |
| BUDG | 2015 ESTIMATE | 1,300 | | | | | | | | | |
| | | 1,300 | | | | | | | | | |
| 101-0000-321.03-01 | MASSAGE TECHNICIAN | 1,395 | 1,150 | 1,140 | 0 | 0 | 1,000 | 1,000 | 0 | 0 | 0 |
| 101-0000-321.03-10 | MASSAGE TECHNICIAN | 0 | 0 | 0 | 1,239 | 1,120 | 0 | 0 | 1,048 | 973 | 800 |
| 101-0000-321.04-00 | OUTDOOR THEATER | 0 | 0 | 0 | 0 | 5 | 0 | 0 | 0 | 0 | 0 |
| 101-0000-321.05-00 | RUBBISH/GARBAGE REMOVAL | 8,240 | 3,277 | 9,764 | 6,540 | 6,087 | 5,500 | 5,500 | 6,540 | 6,540 | 5,500 |
| LEVEL | TEXT | TEXT AMT | | | | | | | | | |
| BUDG | 2015 ESTIMATE | 5,500 | | | | | | | | | |
| | | 5,500 | | | | | | | | | |
| 101-0000-321.06-00 | PET LICENSES | 17,829 | 16,819 | 17,667 | 17,792 | 0 | 0 | 0 | 0 | 0 | 0 |
| LEVEL | TEXT | TEXT AMT | | | | | | | | | |

CITY OF SOUTH BEND 2015 BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2009 ACTUAL | 2010 ACTUAL | 2011 ACTUAL | 2012 ACTUAL | 2013 ACTUAL | 2014 ORIGINAL BUDGET | 2014 AMENDED BUDGET | 2014 Y-T-D ACTUAL | 6/30/14 YTD ACTUAL | PROPOSED 2015 BUDGET |
|--------------------|---|----------------|----------------|----------------|----------------|----------------|----------------------------|---------------------------|-------------------------|--------------------------|----------------------------|
| | | | 150 | | | | | | | | |
| 101-0000-321.29-10 | TATTOO & PIERCING PERSONL | 0 | 0 | 0 | 0 | 520 | 75 | 75 | 360 | 360 | 350 |
| LEVEL | TEXT | | TEXT AMT | | | | | | | | |
| BUDG | 2015 ESTIMATE | | 350 | | | | | | | | |
| | | | 350 | | | | | | | | |
| 101-0000-321.31-00 | ALARM AGENTS | 3,005 | 2,362 | 2,985 | 4,523 | 5,341 | 4,000 | 4,000 | 5,198 | 5,198 | 5,000 |
| LEVEL | TEXT | | TEXT AMT | | | | | | | | |
| BUDG | 2015 ESTIMATE | | 5,000 | | | | | | | | |
| | | | 5,000 | | | | | | | | |
| 101-0000-321.32-10 | LAWN PARKING UNDER 10 | 2,184 | 3,171 | 4,548 | 3,829 | 2,455 | 3,200 | 3,200 | 0 | 0 | 3,200 |
| LEVEL | TEXT | | TEXT AMT | | | | | | | | |
| BUDG | CITY CLERK - 2015 ESTIMATE | | 3,200 | | | | | | | | |
| | | | 3,200 | | | | | | | | |
| 101-0000-321.32-20 | LAWN PARKING OVER 10 | 3,863 | 6,444 | 6,730 | 7,779 | 7,865 | 6,500 | 6,500 | 0 | 0 | 6,500 |
| LEVEL | TEXT | | TEXT AMT | | | | | | | | |
| BUDG | CITY CLERK - 2015 ESTIMATE | | 6,500 | | | | | | | | |
| | | | 6,500 | | | | | | | | |
| * | | 178,265 | 164,568 | 160,513 | 161,138 | 111,489 | 103,725 | 103,725 | 99,134 | 95,365 | 104,200 |
| 101-0000-322.10-00 | ENGINEERING | 30,261 | 23,510 | 25,729 | 27,791 | 23,386 | 10,000 | 10,000 | 14,281 | 9,531 | 10,000 |
| LEVEL | TEXT | | TEXT AMT | | | | | | | | |
| BUDG | ENGINEERING REVENUE 2015 ESTIMATE | | 10,000 | | | | | | | | |
| | | | 10,000 | | | | | | | | |
| 101-0000-322.10-01 | TEMPORARY OCCUPANCY | 0 | 0 | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| * | | 30,261 | 23,510 | 25,749 | 27,791 | 23,386 | 10,000 | 10,000 | 14,281 | 9,531 | 10,000 |
| 101-0000-331.02-00 | PUBLIC SAFETY | 543,063 | 521,556 | 305,104 | 215,000 | 779,106 | 265,000 | 265,000 | 0 | 0 | 265,000 |
| LEVEL | TEXT | | TEXT AMT | | | | | | | | |
| BUDG | SRO PROGRAM - SOUTH BEND COMM. SCHOOL CORP. | | 265,000 | | | | | | | | |
| | | | 265,000 | | | | | | | | |
| * | | 543,063 | 521,556 | 305,104 | 215,000 | 779,106 | 265,000 | 265,000 | 0 | 0 | 265,000 |

CITY OF SOUTH BEND 2015 BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2009 ACTUAL | 2010 ACTUAL | 2011 ACTUAL | 2012 ACTUAL | 2013 ACTUAL | 2014 ORIGINAL BUDGET | 2014 AMENDED BUDGET | 2014 Y-T-D ACTUAL | 6/30/14 YTD ACTUAL | PROPOSED 2015 BUDGET |
|--------------------|--|----------------|----------------|----------------|----------------|----------------|----------------------------|---------------------------|-------------------------|--------------------------|----------------------------|
| 101-0000-335.01-00 | LIQUOR EXCISE TAX DIST. | 67,550 | 69,523 | 70,980 | 70,625 | 66,400 | 82,000 | 82,000 | 63,817 | 63,817 | 65,000 |
| LEVEL | TEXT | | TEXT AMT | | | | | | | | |
| BUDG | ESTIMATE FOR 2015 BASED ON HISTORICAL TRENDS | | 65,000 | | | | | | | | |
| | | | 65,000 | | | | | | | | |
| 101-0000-335.02-00 | LIQUOR GALLONAGE TAX DIST | 215,232 | 167,516 | 218,731 | 213,072 | 198,867 | 200,000 | 200,000 | 150,267 | 101,833 | 200,000 |
| LEVEL | TEXT | | TEXT AMT | | | | | | | | |
| BUDG | ABC GALLONAGE DISTRIBUTION FROM STATE. ESTIMATE PER TRENDS | | 200,000 | | | | | | | | |
| | | | 200,000 | | | | | | | | |
| 101-0000-335.03-00 | CIGAR. TAX DIST. GEN. FD | 90,141 | 86,073 | 84,421 | 73,179 | 74,034 | 70,818 | 70,818 | 33,696 | 33,696 | 70,818 |
| LEVEL | TEXT | | TEXT AMT | | | | | | | | |
| BUDG | CIGARETTE TAX DISTRIBUTION PAID BY STATE. PER CAPITA FORMULA. ESTIMATE PER TRENDS | | 70,818 | | | | | | | | |
| | | | 70,818 | | | | | | | | |
| 101-0000-335.12-00 | RIVERBOAT GAMING REVENUE | 674,547 | 674,547 | 674,547 | 599,311 | 599,027 | 600,000 | 600,000 | 599,027 | 0 | 600,000 |
| LEVEL | TEXT | | TEXT AMT | | | | | | | | |
| BUDG | 2015 RIVERBOAT WAGERING TAX REVENUE SHARING ESTIMATED - PER CAPITA FORMULA | | 600,000 | | | | | | | | |
| | | | 600,000 | | | | | | | | |
| * | | 1,047,470 | 997,659 | 1,048,679 | 956,187 | 938,328 | 952,818 | 952,818 | 846,807 | 199,346 | 935,818 |
| 101-0000-338.00-00 | PILOT TRANSFERS IN | 3,171,195 | 3,513,495 | 2,974,460 | 3,120,225 | 3,503,778 | 3,671,204 | 3,671,204 | 2,447,615 | 1,835,711 | 4,451,705 |
| LEVEL | TEXT | | TEXT AMT | | | | | | | | |
| BUDG | 2015 WATER & WASTEWATER PILOT ALLOCATION PILOT ALLOCATIONS ALSO TO PARKS/RECREATION, CUMULATIVE CAPITAL DEVELOPMENT, AND HALL OF FAME DEBT SERVICE BASED ON RESPECTIVE TAX RATES. FIXED ALLOCATION #3. | | 4,451,705 | | | | | | | | |
| | | | 4,451,705 | | | | | | | | |
| * | | 3,171,195 | 3,513,495 | 2,974,460 | 3,120,225 | 3,503,778 | 3,671,204 | 3,671,204 | 2,447,615 | 1,835,711 | 4,451,705 |
| 101-0000-341.01-00 | PLAN COMMISSION CHARGES | 5,101 | 4,510 | 5,228 | 5,461 | 6,768 | 7,000 | 7,000 | 5,246 | 4,596 | 7,000 |
| 101-0000-341.03-00 | COPIES OF PUBLIC RECORDS | 140 | 256 | 92 | 78 | 137 | 5 | 5 | 30 | 20 | 5 |
| 101-0000-341.11-00 | COURT COST | 0 | 163,595 | 59,568 | 24,662 | 0 | 60,000 | 60,000 | 0 | 0 | 0 |
| * | | 5,241 | 168,361 | 64,888 | 30,201 | 6,905 | 67,005 | 67,005 | 5,276 | 4,616 | 7,005 |

CITY OF SOUTH BEND 2015 BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2009 ACTUAL | 2010 ACTUAL | 2011 ACTUAL | 2012 ACTUAL | 2013 ACTUAL | 2014 ORIGINAL BUDGET | 2014 AMENDED BUDGET | 2014 Y-T-D ACTUAL | 6/30/14 YTD ACTUAL | PROPOSED 2015 BUDGET |
|--------------------|---|----------------|----------------|----------------|----------------|----------------|----------------------------|---------------------------|-------------------------|--------------------------|----------------------------|
| 101-0000-342.03-00 | TRAFFIC SIGNAL MAINTENANC | 117,978 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| LEVEL | TEXT | | | | | | | | | | |
| BUDG | INDOT MAINTENANCE CONTRACT MAXIMUM PO: REVNUUE MOVED FROM GENERAL FUND 101 TO MVH FUND 202 FOR 2010 | | TEXT AMT | | | | | | | | |
| 101-0000-342.09-00 | EMERGENCY MEDICAL SERVICE | 250,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| LEVEL | TEXT | | | | | | | | | | |
| BUDG | EMS TRANSFER FROM FUND 288 - RECLASSIFIED TO A NEW ACCOUNT FOR 2010 AND 2011 | | TEXT AMT | | | | | | | | |
| 101-0000-342.11-00 | EMS-COUNTY | 1,939,325 | 1,915,738 | 1,967,803 | 1,985,298 | 1,477,288 | 1,588,824 | 1,588,824 | 1,089,912 | 817,434 | 0 |
| LEVEL | TEXT | | | | | | | | | | |
| BUDG | EMS CHARGES TO ST. JOE COUNTY - PAID MONTHLY LOWER COUNTY REVENUE ESTIMATED IF COMMISSIONERS DECIDE NOT TO FUND MEDIC 12 WHICH COVERS THE EAST PORTION OF ST. JOSEPHY COUNTY PENN TOWNSHIP PURCAHSED ITS OWN AMBULANCES AND WITHDREW FROM THE COUNTY EMS CONTRACT EFFECTIVE 10/1/12. COMMON COUNCIL ORDINANCE NO. 4220-12, PASSED ON 11/26/12 APPROVING A FIVE YEAR INTERLOCAL AGREEMENT BETWEEN THE CITY AND ST. JOE COUNTY FOR THE YEARS 2013-2017 FEES PER INTERLOCAL AGREEMENT: 2013 - \$1,588,824 ANNUAL PAYMENT 2014 - \$132,402 X 12 = \$1,588,824 2015 - 2017 BASED ON FIREFIGHTER LOCAL 362 WAGE INCREASES. AMOUNTS TO BE PAID MONTHLY. TRANSFER REVENUE OF \$1,634,868 TO THE EMS FUND 288 FOR THE 2015 BUDGET | | TEXT AMT | | | | | | | | |
| * | | 2,307,303 | 1,915,738 | 1,967,803 | 1,985,298 | 1,477,288 | 1,588,824 | 1,588,824 | 1,089,912 | 817,434 | 0 |
| 101-0000-344.30-00 | ENVIRONMENTAL CLEANUP | 140,145 | 107,353 | 53,783 | 83,416 | 81,305 | 0 | 0 | 2,818 | 2,818 | 0 |
| * | | 140,145 | 107,353 | 53,783 | 83,416 | 81,305 | 0 | 0 | 2,818 | 2,818 | 0 |
| 101-0000-351.02-00 | CITY FEES | 0 | 0 | 10 | 0 | 0 | 20 | 20 | 0 | 0 | 20 |
| LEVEL | TEXT | | | | | | | | | | |
| BUDG | ESTIMATED | | 20 | | | | | | | | |
| | | | 20 | | | | | | | | |
| 101-0000-351.04-00 | BAD CHECKS FINES | 514 | 240 | 150 | 192 | 120 | 400 | 400 | 100 | 100 | 400 |
| 101-0000-351.07-00 | CURFEW VIOLATION | 1,450 | 1,012 | 625 | 388 | 595 | 500 | 500 | 343 | 268 | 500 |

CITY OF SOUTH BEND 2015 BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2009 ACTUAL | 2010 ACTUAL | 2011 ACTUAL | 2012 ACTUAL | 2013 ACTUAL | 2014 ORIGINAL BUDGET | 2014 AMENDED BUDGET | 2014 Y-T-D ACTUAL | 6/30/14 YTD ACTUAL | PROPOSED 2015 BUDGET |
|--------------------|--|----------------|----------------|----------------|----------------|----------------|----------------------------|---------------------------|-------------------------|--------------------------|----------------------------|
| 101-0000-351.08-00 | PROSTITUTION ORDINANCE | 0 | 250 | 500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| * | | 1,964 | 1,502 | 1,285 | 580 | 715 | 920 | 920 | 443 | 368 | 920 |
| 101-0000-354.00-00 | ORDINANCE VIOLATION | 42,051 | 39,550 | 23,140 | 34,351 | 33,592 | 25,000 | 25,000 | 11,861 | 10,781 | 25,000 |
| LEVEL | TEXT | | TEXT AMT | | | | | | | | |
| BUDG | ESTIMATE BASED ON RECENT TRENDS | | 25,000 | | | | | | | | |
| | | | 25,000 | | | | | | | | |
| * | | 42,051 | 39,550 | 23,140 | 34,351 | 33,592 | 25,000 | 25,000 | 11,861 | 10,781 | 25,000 |
| 101-0000-360.00-00 | MISCELLANEOUS REVENUE | 265,914 | 963 | 860 | 158- | 6,414 | 1,000 | 1,000 | 337- | 337- | 1,000 |
| 101-0000-360.01-00 | MUNICIPAL CODE SUPPLEMENT | 1,195 | 863 | 1,128 | 1,158 | 627 | 1,000 | 1,000 | 701 | 545 | 1,000 |
| 101-0000-360.80-00 | CURB PGM. RESIDENT SHARE | 3,471 | 18,535 | 22,543 | 18,531 | 3,260 | 4,000 | 4,000 | 890 | 590 | 4,000 |
| LEVEL | TEXT | | TEXT AMT | | | | | | | | |
| BUDG | GOOD NEIGHBORS PROGRAM ELIMINATED - FORMER PARTICIPANTS WITH PAYMENT ARRANGEMENTS MONITORED BY THE CITY ATTORNEY'S OFFICE | | 4,000 | | | | | | | | |
| | | | 4,000 | | | | | | | | |
| 101-0000-360.85-00 | CURB LOAN RECEIPTS | 51,431 | 29,490 | 19,842 | 10,064 | 4,399 | 15,000 | 15,000 | 158 | 158 | 15,000 |
| LEVEL | TEXT | | TEXT AMT | | | | | | | | |
| BUDG | CURB PROGRAM DISCONTINUED BUT RESIDENTS ARE PAYING ON EXISTING ACCOUNTS. | | 15,000 | | | | | | | | |
| | | | 15,000 | | | | | | | | |
| * | | 322,011 | 49,851 | 44,373 | 29,595 | 14,700 | 21,000 | 21,000 | 1,412 | 956 | 21,000 |
| 101-0000-361.00-00 | INTEREST ON INVESTMENTS | 129,871 | 45,026 | 54,947 | 98,699 | 80,042 | 115,000 | 115,000 | 45,708 | 38,488 | 80,000 |
| LEVEL | TEXT | | TEXT AMT | | | | | | | | |
| BUDG | ADJUST INTEREST EARNINGS TO RECENT TRENDS INTEREST EARNINGS MAY IMPROVE WITH THE NEW INVESTMENT PROGRAM ADMINISTERED BY 1ST SOURCE | | 80,000 | | | | | | | | |
| | | | 80,000 | | | | | | | | |
| * | | 129,871 | 45,026 | 54,947 | 98,699 | 80,042 | 115,000 | 115,000 | 45,708 | 38,488 | 80,000 |
| 101-0000-362.00-00 | RENTAL OF PROPERTY | 573 | 750 | 0 | 250 | 0 | 0 | 0 | 0 | 0 | 0 |
| * | | 573 | 750 | 0 | 250 | 0 | 0 | 0 | 0 | 0 | 0 |

CITY OF SOUTH BEND 2015 BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2009 ACTUAL | 2010 ACTUAL | 2011 ACTUAL | 2012 ACTUAL | 2013 ACTUAL | 2014 ORIGINAL BUDGET | 2014 AMENDED BUDGET | 2014 Y-T-D ACTUAL | 6/30/14 YTD ACTUAL | PROPOSED 2015 BUDGET |
|--------------------|--|----------------|----------------|----------------|----------------|----------------|----------------------------|---------------------------|-------------------------|--------------------------|----------------------------|
| 101-0000-364.00-00 | CABLE T.V. FRANCHISE | 702,047 | 817,022 | 677,949 | 691,586 | 736,071 | 750,000 | 750,000 | 545,658 | 362,538 | 750,000 |
| LEVEL | TEXT | | TEXT AMT | | | | | | | | |
| BUDG | PAID QUARTERLY, ESTIMATED BASED ON TRENDS WHICH HAVE BEEN INCREASING, COMCAST PAYMENTS | | 750,000 | | | | | | | | |
| | | | 750,000 | | | | | | | | |
| * | | 702,047 | 817,022 | 677,949 | 691,586 | 736,071 | 750,000 | 750,000 | 545,658 | 362,538 | 750,000 |
| 101-0000-366.00-00 | AT&T FRANCHISE FEES | 41,043 | 131,262 | 176,586 | 192,621 | 191,529 | 202,000 | 202,000 | 175,320 | 112,131 | 245,000 |
| LEVEL | TEXT | | TEXT AMT | | | | | | | | |
| BUDG | PAID QUARTERLY, ESTIMATED BASED ON RECENT TRENDS THAT HAVE BEEN INCREASING | | 245,000 | | | | | | | | |
| | | | 245,000 | | | | | | | | |
| * | | 41,043 | 131,262 | 176,586 | 192,621 | 191,529 | 202,000 | 202,000 | 175,320 | 112,131 | 245,000 |
| 101-0000-367.30-00 | NOTRE DAME CONTRIBUTION | 275,000 | 275,000 | 275,000 | 275,000 | 275,000 | 330,000 | 330,000 | 330,000 | 0 | 330,000 |
| LEVEL | TEXT | | TEXT AMT | | | | | | | | |
| BUDG | NOTRE DAME ANNUAL CONTRIBUTION - STARTED IN 2009. TEN YEARS - 2009 TO 2018 PLEDGED AMOUNTS - 2009 TO 2013 - \$275,000 2014 TO 2018 - \$330,000 TEN YEAR TOTAL - \$3.025 MILLION ANNUAL PAYMENT USUALLY RECEIVED IN JULY OR AUGUST | | 330,000 | | | | | | | | |
| | | | 330,000 | | | | | | | | |
| * | | 275,000 | 275,000 | 275,000 | 275,000 | 275,000 | 330,000 | 330,000 | 330,000 | 0 | 330,000 |
| 101-0000-380.10-13 | TELEPHONE | 157,544 | 142,195 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| LEVEL | TEXT | | TEXT AMT | | | | | | | | |
| BUDG | ESTIMATE OF TELEPHONE COSTS PAID AND BILLED TO OTHER DEPARTMENTS - MOVED TO COIT FUND IN 2011 BECAUSE THE COIT FUND NOW PAYS THE TELEPHONE BILLS | | | | | | | | | | |
| 101-0000-380.10-99 | MISC. REIMBURSEMENTS | 10,455 | 4,448 | 3,810 | 234 | 17 | 5,000 | 5,000 | 1,421 | 1,143 | 5,000 |
| LEVEL | TEXT | | TEXT AMT | | | | | | | | |
| BUDG | ESTIMATE BASED ON HISTORICAL TRENDS | | 5,000 | | | | | | | | |
| | | | 5,000 | | | | | | | | |
| * | | 167,999 | 146,643 | 3,810 | 234 | 17 | 5,000 | 5,000 | 1,421 | 1,143 | 5,000 |

CITY OF SOUTH BEND 2015 BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2009 ACTUAL | 2010 ACTUAL | 2011 ACTUAL | 2012 ACTUAL | 2013 ACTUAL | 2014 ORIGINAL BUDGET | 2014 AMENDED BUDGET | 2014 Y-T-D ACTUAL | 6/30/14 YTD ACTUAL | PROPOSED 2015 BUDGET |
|--------------------|--|----------------|----------------|----------------|----------------|----------------|----------------------------|---------------------------|-------------------------|--------------------------|----------------------------|
| 101-0000-391.01-00 | SALE OF FIXED ASSETS | 28,152 | 32,048 | 21,293 | 54,303 | 30,061 | 0 | 0 | 0 | 0 | 0 |
| * | | 28,152 | 32,048 | 21,293 | 54,303 | 30,061 | 0 | 0 | 0 | 0 | 0 |
| 101-0000-392.00-00 | INTER-FUND OPER. TRANSFER | 165,792 | 4,998,691 | 595,726 | 496,272 | 0 | 0 | 0 | 0 | 0 | 0 |
| LEVEL | TEXT | | TEXT AMT | | | | | | | | |
| BUDG | TRANSFERS FROM WATER AND WASTEWATER FOR ENGINEER SALARIES ELIMINATED FOR 2013. ALLOCATION DIRECTLY PER PAYROLL. | | | | | | | | | | |
| 101-0000-392.04-00 | ADMINISTRATIVE COST | 1,326,801 | 1,335,090 | 2,379,984 | 2,868,204 | 3,228,996 | 3,470,989 | 3,470,989 | 2,313,993 | 1,735,494 | 3,642,953 |
| LEVEL | TEXT | | TEXT AMT | | | | | | | | |
| BUDG | 2015 ADMINISTRATIVE FEE ALLOCATION | | 3,426,726 | | | | | | | | |
| | RECAPTURE OF ADMIN/FINANCE/LEGAL BUDGET FROM FUNDS OUTSIDE OF THE GENERAL FUND-BASED ON A FUNDS ALLOCABLE BUDGET TO TOTAL ALLOCABLE BUDGET. CAPTURE OF PORTION OF COSTS FOR MAYOR'S OFFICE, CITY CLERK, COMMON COUNCIL, ADMINIST AND FINANCE AND LEGAL COSTS | | | | | | | | | | |
| | 2015 GIS ADMINISTRATIVE ALLOCATION | | 216,227 | | | | | | | | |
| | ALLOCATE ESTIMATED GIS COSTS IN THE ENGINEERING DEPARTMENT BUDGET BASED ON ESTIMATE OF SERVICES PROVIDED TO VARIOUS DEPARTMENTS | | | | | | | | | | |
| | | | 3,642,953 | | | | | | | | |
| * | | 1,492,593 | 6,333,781 | 2,975,710 | 3,364,476 | 3,228,996 | 3,470,989 | 3,470,989 | 2,313,993 | 1,735,494 | 3,642,953 |
| ** | GENERAL FUND | 93,096,247 | 57,332,589 | 52,471,610 | 53,589,654 | 50,883,315 | 51,660,458 | 50,899,278 | 29,613,063 | 26,908,125 | 50,195,282 |

CITY OF SOUTH BEND 2015 BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2009 ACTUAL | 2010 ACTUAL | 2011 ACTUAL | 2012 ACTUAL | 2013 ACTUAL | 2014 ORIGINAL BUDGET | 2014 AMENDED BUDGET | 2014 Y-T-D ACTUAL | 6/30/14 YTD ACTUAL | PROPOSED 2015 BUDGET |
|--------------------|----------------------------|----------------|----------------|----------------|----------------|----------------|----------------------------|---------------------------|-------------------------|--------------------------|----------------------------|
| 101-0101-347.01-86 | SALE OF MERCHANDISE | 0 | 0 | 0 | 0 | 325 | 0 | 0 | 20 | 20 | 0 |
| * | | 0 | 0 | 0 | 0 | 325 | 0 | 0 | 20 | 20 | 0 |
| 101-0101-360.00-00 | MISCELLANEOUS REVENUE | 35,769 | 16,835 | 331 | 2,318 | 40 | 100 | 100 | 0 | 0 | 100 |
| LEVEL | TEXT | TEXT AMT | | | | | | | | | |
| BUDG | 2015 ESTIMATE MISC REVENUE | | 100 | | | | | | | | |
| | | | 100 | | | | | | | | |
| * | | 35,769 | 16,835 | 331 | 2,318 | 40 | 100 | 100 | 0 | 0 | 100 |
| 101-0101-367.20-00 | DONATED SALARY | 4,549 | 4,549 | 2,437 | 1,969 | 1,968 | 0 | 0 | 60 | 467 | 0 |
| * | | 4,549 | 4,549 | 2,437 | 1,969 | 1,968 | 0 | 0 | 60 | 467 | 0 |
| 101-0101-380.10-99 | MISC. REIMBURSEMENTS | 6,823 | 0 | 0 | 8,982 | 0 | 500 | 500 | 0 | 229 | 500 |
| * | | 6,823 | 0 | 0 | 8,982 | 0 | 500 | 500 | 0 | 229 | 500 |
| ** | MAYOR | 47,141 | 21,384 | 2,768 | 13,269 | 2,333 | 600 | 600 | 80 | 716 | 600 |

CITY OF SOUTH BEND 2015 BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2009 ACTUAL | 2010 ACTUAL | 2011 ACTUAL | 2012 ACTUAL | 2013 ACTUAL | 2014 ORIGINAL BUDGET | 2014 AMENDED BUDGET | 2014 Y-T-D ACTUAL | 6/30/14 YTD ACTUAL | PROPOSED 2015 BUDGET |
|--------------------|--|----------------|----------------|----------------|----------------|----------------|----------------------------|---------------------------|-------------------------|--------------------------|----------------------------|
| 101-0104-380.10-99 | MISC. REIMBURSEMENTS | 0 | 0 | 0 | 0 | 242,243 | 480,077 | 480,077 | 319,763 | 239,237 | 470,291 |
| LEVEL | TEXT | | TEXT AMT | | | | | | | | |
| BUDG | 311 CALL CENTER ALLOCATION | | 470,291 | | | | | | | | |
| | ACTUAL AMOUNT CHARGED TO DEPARTMENTS BASED ON CALL VOLUME - ALLOCATION DESIGNED TO COVER THE ACTUAL COSTS OF THE 311 DEPARTMENT 2014 EXPENDITURE BUDGET - \$470,291 | | 470,291 | | | | | | | | |
| * | | 0 | 0 | 0 | 0 | 242,243 | 480,077 | 480,077 | 319,763 | 239,237 | 470,291 |
| ** | 311 CALL CENTER | 0 | 0 | 0 | 0 | 242,243 | 480,077 | 480,077 | 319,763 | 239,237 | 470,291 |

CITY OF SOUTH BEND 2015 BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2009 ACTUAL | 2010 ACTUAL | 2011 ACTUAL | 2012 ACTUAL | 2013 ACTUAL | 2014 ORIGINAL BUDGET | 2014 AMENDED BUDGET | 2014 Y-T-D ACTUAL | 6/30/14 YTD ACTUAL | PROPOSED 2015 BUDGET |
|--------------------|-----------------------|----------------|----------------|----------------|----------------|----------------|----------------------------|---------------------------|-------------------------|--------------------------|----------------------------|
| 101-0201-360.00-00 | MISCELLANEOUS REVENUE | 0 | 0 | 10,100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| * | | 0 | 0 | 10,100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 101-0201-380.10-16 | TRAVEL REIMBURSEMENTS | 460 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| * | | 460 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ** | CITY CLERK | 460 | 0 | 10,100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

CITY OF SOUTH BEND 2015 BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2009 ACTUAL | 2010 ACTUAL | 2011 ACTUAL | 2012 ACTUAL | 2013 ACTUAL | 2014 ORIGINAL BUDGET | 2014 AMENDED BUDGET | 2014 Y-T-D ACTUAL | 6/30/14 YTD ACTUAL | PROPOSED 2015 BUDGET |
|--------------------|---------------------|----------------|----------------|----------------|----------------|----------------|----------------------------|---------------------------|-------------------------|--------------------------|----------------------------|
| 101-0301-367.20-00 | DONATED SALARY | 0 | 0 | 0 | 8,646 | 7,106 | 8,300 | 8,300 | 596 | 122 | 8,466 |
| LEVEL | TEXT | | TEXT AMT | | | | | | | | |
| BUDG | COUNCIL MEMBERS | | 8,466 | | | | | | | | |
| | | | 8,466 | | | | | | | | |
| * | | 0 | 0 | 0 | 8,646 | 7,106 | 8,300 | 8,300 | 596 | 122 | 8,466 |
| ** | COMMON COUNCIL | 0 | 0 | 0 | 8,646 | 7,106 | 8,300 | 8,300 | 596 | 122 | 8,466 |

CITY OF SOUTH BEND 2015 BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2009 ACTUAL | 2010 ACTUAL | 2011 ACTUAL | 2012 ACTUAL | 2013 ACTUAL | 2014 ORIGINAL BUDGET | 2014 AMENDED BUDGET | 2014 Y-T-D ACTUAL | 6/30/14 YTD ACTUAL | PROPOSED 2015 BUDGET |
|--------------------|--|----------------|----------------|----------------|----------------|----------------|----------------------------|---------------------------|-------------------------|--------------------------|----------------------------|
| 101-0401-360.00-00 | MISCELLANEOUS REVENUE | 0 | 0 | 787 | 0 | 2,615 | 0 | 0 | 829 | 0 | 0 |
| 101-0401-360.87-00 | P-CARD COMMISSIONS | 0 | 0 | 0 | 0 | 0 | 80,000 | 0 | 0 | 0 | 30,000 |
| LEVEL | TEXT | TEXT AMT | | | | | | | | | |
| BUDG | NEW REVENUE ACCOUNT FOR 2015 - P-CARD COMMISSION | 30,000 | | | | | | | | | |
| | PROGRAM MANAGED BY GEORGE KING, PURCHASING | | | | | | | | | | |
| | MANAGER | 30,000 | | | | | | | | | |
| * | | 0 | 0 | 787 | 0 | 2,615 | 80,000 | 0 | 829 | 0 | 30,000 |
| | 101-0401-380.10-12 POSTAGE | 0 | 0 | 0 | 0 | 7 | 0 | 0 | 0 | 0 | 0 |
| | 101-0401-380.10-62 OFFICE MAX REBATE | 0 | 0 | 0 | 8,548 | 3,635 | 0 | 0 | 0 | 0 | 0 |
| | 101-0401-380.10-99 MISC. REIMBURSEMENTS | 33 | 36 | 25 | 7,443 | 608 | 50 | 50 | 0 | 0 | 50 |
| * | | 33 | 36 | 25 | 15,991 | 4,250 | 50 | 50 | 0 | 0 | 50 |
| ** | CONTROLLER | 33 | 36 | 812 | 15,991 | 6,865 | 80,050 | 50 | 829 | 0 | 30,050 |

CITY OF SOUTH BEND 2015 BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2009 ACTUAL | 2010 ACTUAL | 2011 ACTUAL | 2012 ACTUAL | 2013 ACTUAL | 2014 ORIGINAL BUDGET | 2014 AMENDED BUDGET | 2014 Y-T-D ACTUAL | 6/30/14 YTD ACTUAL | PROPOSED 2015 BUDGET |
|--------------------|-------------------------|----------------|----------------|----------------|----------------|----------------|----------------------------|---------------------------|-------------------------|--------------------------|----------------------------|
| | | | 205,000 | | | | | | | | |
| 101-0404-360.21-00 | CREDIT CARD FEES | 20,000 | 17,500 | 7,500 | 13,500 | 15,000 | 15,000 | 15,000 | 30,000 | 30,000 | 20,000 |
| LEVEL | TEXT | | TEXT AMT | | | | | | | | |
| BUDG | 2015 ESTIMATE | | 20,000 | | | | | | | | |
| | | | 20,000 | | | | | | | | |
| 101-0404-360.22-00 | SECURITY | 9,083 | 8,353 | 8,690 | 8,846 | 9,999 | 10,000 | 10,000 | 6,238 | 5,894 | 10,000 |
| LEVEL | TEXT | | TEXT AMT | | | | | | | | |
| BUDG | 2015 ESTIMATE | | 10,000 | | | | | | | | |
| | | | 10,000 | | | | | | | | |
| 101-0404-360.23-00 | MPAC STAGE MANAGER | 12,772 | 12,532 | 12,960 | 12,690 | 15,061 | 15,000 | 15,000 | 7,313 | 7,088 | 15,000 |
| LEVEL | TEXT | | TEXT AMT | | | | | | | | |
| BUDG | 2015 ESTIMATE | | 15,000 | | | | | | | | |
| | | | 15,000 | | | | | | | | |
| 101-0404-360.25-00 | THEATRE SEATING LEASING | 0 | 0 | 0 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| LEVEL | TEXT | | TEXT AMT | | | | | | | | |
| BUDG | 2015 ESTIMATED | | 35,000 | | | | | | | | |
| | | | 35,000 | | | | | | | | |
| * | | 660,494 | 635,173 | 640,473 | 764,371 | 887,941 | 876,000 | 876,000 | 646,959 | 620,519 | 917,000 |
| 101-0404-380.10-99 | MISC. REIMBURSEMENTS | 3,443 | 4,622 | 5,137 | 5,696 | 5,944 | 6,000 | 6,000 | 5,173 | 4,555 | 6,000 |
| LEVEL | TEXT | | TEXT AMT | | | | | | | | |
| BUDG | 2015 ESTIMATE | | 6,000 | | | | | | | | |
| | | | 6,000 | | | | | | | | |
| * | | 3,443 | 4,622 | 5,137 | 5,696 | 5,944 | 6,000 | 6,000 | 5,173 | 4,555 | 6,000 |
| ** | MORRIS PAC | 663,937 | 639,795 | 645,610 | 770,067 | 893,885 | 882,000 | 882,000 | 652,132 | 625,075 | 923,000 |

CITY OF SOUTH BEND 2015 BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2009 ACTUAL | 2010 ACTUAL | 2011 ACTUAL | 2012 ACTUAL | 2013 ACTUAL | 2014 ORIGINAL BUDGET | 2014 AMENDED BUDGET | 2014 Y-T-D ACTUAL | 6/30/14 YTD ACTUAL | PROPOSED 2015 BUDGET |
|--------------------|---------------------------|----------------|----------------|----------------|----------------|----------------|----------------------------|---------------------------|-------------------------|--------------------------|----------------------------|
| 101-0405-360.00-00 | MISCELLANEOUS REVENUE | 100 | 723 | 2,952 | 5,905 | 6,289 | 8,661 | 8,661 | 3,454 | 3,454 | 7,000 |
| LEVEL | TEXT | | TEXT AMT | | | | | | | | |
| BUDG | 2015 ESTIMATE | | 7,000 | | | | | | | | |
| | | | 7,000 | | | | | | | | |
| 101-0405-360.12-00 | ROOM RENTAL | 51,451 | 51,500 | 51,981 | 43,318 | 42,565 | 49,320 | 49,320 | 34,876 | 34,876 | 49,320 |
| LEVEL | TEXT | | TEXT AMT | | | | | | | | |
| BUDG | 2015 ESTIMATE | | 49,320 | | | | | | | | |
| | | | 49,320 | | | | | | | | |
| 101-0405-360.13-00 | EQUIPMENT RENTAL | 4,330 | 2,145 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 101-0405-360.18-00 | CONCESSION | 122,801 | 85,181 | 138,900 | 123,791 | 169,340 | 150,000 | 150,000 | 69,574 | 47,203 | 187,500 |
| LEVEL | TEXT | | TEXT AMT | | | | | | | | |
| BUDG | 2015 ESTIMATE | | 187,500 | | | | | | | | |
| | | | 187,500 | | | | | | | | |
| * | | 178,682 | 139,549 | 193,833 | 173,014 | 218,194 | 207,981 | 207,981 | 107,904 | 85,533 | 243,820 |
| 101-0405-362.02-00 | BALLROOM RENTAL | 96,054 | 78,703 | 76,301 | 56,838 | 64,151 | 84,000 | 84,000 | 31,018 | 17,842 | 72,000 |
| LEVEL | TEXT | | TEXT AMT | | | | | | | | |
| BUDG | 2015 ESTIMATE | | 72,000 | | | | | | | | |
| | | | 72,000 | | | | | | | | |
| * | | 96,054 | 78,703 | 76,301 | 56,838 | 64,151 | 84,000 | 84,000 | 31,018 | 17,842 | 72,000 |
| 101-0405-368.00-00 | HISTORIC PRESERVATION FND | 325 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| * | | 325 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 101-0405-380.10-99 | MISC. REIMBURSEMENTS | 68,976 | 18,933 | 19,153 | 16,027 | 18,529 | 18,000 | 18,000 | 8,862 | 6,279 | 19,000 |
| LEVEL | TEXT | | TEXT AMT | | | | | | | | |
| BUDG | 2015 ESTIMATE | | 19,000 | | | | | | | | |
| | | | 19,000 | | | | | | | | |
| * | | 68,976 | 18,933 | 19,153 | 16,027 | 18,529 | 18,000 | 18,000 | 8,862 | 6,279 | 19,000 |
| ** | PALAIS ROYALE BALLROOM | 344,037 | 237,185 | 289,287 | 245,879 | 300,874 | 309,981 | 309,981 | 147,784 | 109,654 | 334,820 |

CITY OF SOUTH BEND 2015 BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2009 ACTUAL | 2010 ACTUAL | 2011 ACTUAL | 2012 ACTUAL | 2013 ACTUAL | 2014 ORIGINAL BUDGET | 2014 AMENDED BUDGET | 2014 Y-T-D ACTUAL | 6/30/14 YTD ACTUAL | PROPOSED 2015 BUDGET |
|--------------------|--|----------------|----------------|----------------|----------------|----------------|----------------------------|---------------------------|-------------------------|--------------------------|----------------------------|
| 101-0501-360.00-00 | MISCELLANEOUS REVENUE | 29 | 0 | 0 | 42 | 0 | 0 | 0 | 0 | 0 | 0 |
| * | | 29 | 0 | 0 | 42 | 0 | 0 | 0 | 0 | 0 | 0 |
| 101-0501-361.02-00 | OTHER INTEREST | 162 | 5,509 | 1,354 | 1,026 | 1,075 | 2,000 | 2,000 | 1,581 | 1,581 | 3,000 |
| LEVEL | TEXT | | TEXT AMT | | | | | | | | |
| BUDG | INTEREST REVENUE FROM DEPT'S SHARE OF CASH | | 3,000 | | | | | | | | |
| | | | 3,000 | | | | | | | | |
| * | | 162 | 5,509 | 1,354 | 1,026 | 1,075 | 2,000 | 2,000 | 1,581 | 1,581 | 3,000 |
| 101-0501-380.10-99 | MISC. REIMBURSEMENTS | 6,015 | 67,446 | 33,758 | 69,239 | 55,108 | 70,350 | 70,350 | 42 | 42 | 50,000 |
| LEVEL | TEXT | | TEXT AMT | | | | | | | | |
| BUDG | REIMBURSEMENT FOR LEGAL SERVICES - TIF DOLLARS | | 50,000 | | | | | | | | |
| | | | 50,000 | | | | | | | | |
| * | | 6,015 | 67,446 | 33,758 | 69,239 | 55,108 | 70,350 | 70,350 | 42 | 42 | 50,000 |
| ** | CITY ATTORNEY | 6,206 | 72,955 | 35,112 | 70,307 | 56,183 | 72,350 | 72,350 | 1,623 | 1,623 | 53,000 |

CITY OF SOUTH BEND 2015 BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2009 ACTUAL | 2010 ACTUAL | 2011 ACTUAL | 2012 ACTUAL | 2013 ACTUAL | 2014 ORIGINAL BUDGET | 2014 AMENDED BUDGET | 2014 Y-T-D ACTUAL | 6/30/14 YTD ACTUAL | PROPOSED 2015 BUDGET |
|--------------------|--|----------------|----------------|----------------|----------------|----------------|----------------------------|---------------------------|-------------------------|--------------------------|----------------------------|
| 101-0600-331.15-00 | ENERGY CONSERVATION GRANT | 250,000 | 654,372 | 142,428 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| LEVEL | TEXT | TEXT AMT | | | | | | | | | |
| BUDG | DEPARTMENT OF ENERGY GRANT TO FUND OFFICE OF ENERGY - GRANT PROCEEDS RECEIVED IN 2009 AND 2010 - REMAINING GRANT DRAW - \$142,428. MOVED ENERGY OFFICE TO CENTRAL SERVICES FUND FOR 2012 BUDGET. | | | | | | | | | | |
| * | | 250,000 | 654,372 | 142,428 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ** | ENERGY OFFICE | 250,000 | 654,372 | 142,428 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

CITY OF SOUTH BEND 2015 BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2009 ACTUAL | 2010 ACTUAL | 2011 ACTUAL | 2012 ACTUAL | 2013 ACTUAL | 2014 ORIGINAL BUDGET | 2014 AMENDED BUDGET | 2014 Y-T-D ACTUAL | 6/30/14 YTD ACTUAL | PROPOSED 2015 BUDGET |
|--------------------|--|----------------|----------------|----------------|----------------|----------------|----------------------------|---------------------------|-------------------------|--------------------------|----------------------------|
| 101-0602-342.03-00 | TRAFFIC SIGNAL MAINTENANC | 0 | 0 | 0 | 51,776 | 0 | 0 | 0 | 0 | 0 | 0 |
| * | | 0 | 0 | 0 | 51,776 | 0 | 0 | 0 | 0 | 0 | 0 |
| 101-0602-360.00-00 | MISCELLANEOUS REVENUE | 9,136 | 6,063 | 41,000 | 24,893 | 1,189 | 3,000 | 3,000 | 1,241 | 700 | 3,000 |
| LEVEL | TEXT | | TEXT AMT | | | | | | | | |
| BUDG | MISCELLANEOUS ENGINEERING REIMBURSEMENTS | | 3,000 | | | | | | | | |
| | | | 3,000 | | | | | | | | |
| * | | 9,136 | 6,063 | 41,000 | 24,893 | 1,189 | 3,000 | 3,000 | 1,241 | 700 | 3,000 |
| 101-0602-380.10-19 | BLUEPRINTS/COPIES | 186 | 65 | 96 | 75 | 33 | 100 | 100 | 0 | 0 | 100 |
| 101-0602-380.10-22 | STATE PROJECTS | 0 | 0 | 12,281 | 0 | 0 | 3,000 | 3,000 | 18,356 | 18,356 | 3,000 |
| 101-0602-380.10-96 | REPAIR REIMBURSEMENTS. | 0 | 0 | 2,983 | 0 | 3,775 | 0 | 0 | 0 | 0 | 0 |
| 101-0602-380.10-99 | MISC. REIMBURSEMENTS | 128 | 0 | 750 | 0 | 82 | 0 | 0 | 115 | 115 | 70,927 |
| LEVEL | TEXT | | TEXT AMT | | | | | | | | |
| BUDG | AIRPORT TIF REIMBURSMENT OF 80% NEW ENGINEER I | | 70,927 | | | | | | | | |
| | | | 70,927 | | | | | | | | |
| * | | 314 | 65 | 16,110 | 75 | 3,890 | 3,100 | 3,100 | 18,471 | 18,471 | 74,027 |
| ** | ENGINEERING | 9,450 | 6,128 | 57,110 | 76,744 | 5,079 | 6,100 | 6,100 | 19,712 | 19,171 | 77,027 |

CITY OF SOUTH BEND 2015 BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2009 ACTUAL | 2010 ACTUAL | 2011 ACTUAL | 2012 ACTUAL | 2013 ACTUAL | 2014 ORIGINAL BUDGET | 2014 AMENDED BUDGET | 2014 Y-T-D ACTUAL | 6/30/14 YTD ACTUAL | PROPOSED 2015 BUDGET |
|--------------------|---------------------------|----------------|----------------|----------------|----------------|----------------|----------------------------|---------------------------|-------------------------|--------------------------|----------------------------|
| 101-0607-360.00-00 | MISCELLANEOUS REVENUE | 8,052 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 101-0607-360.02-00 | SALE OF SCRAP METAL | 359 | 1,360 | 2,836 | 3,386 | 0 | 0 | 0 | 0 | 0 | 0 |
| * | | 8,411 | 1,360 | 2,836 | 3,386 | 0 | 0 | 0 | 0 | 0 | 0 |
| 101-0607-380.10-18 | SALE OF SIGNS - MATERIALS | 5,513 | 6,517 | 8,136 | 26,000 | 350 | 0 | 0 | 0 | 0 | 0 |
| 101-0607-380.10-99 | MISC. REIMBURSEMENTS | 307 | 313 | 273 | 3,795 | 0 | 0 | 0 | 0 | 0 | 0 |
| * | | 5,820 | 6,830 | 8,409 | 29,795 | 350 | 0 | 0 | 0 | 0 | 0 |
| ** | STREET | 14,231 | 8,190 | 11,245 | 33,181 | 350 | 0 | 0 | 0 | 0 | 0 |

CITY OF SOUTH BEND 2015 BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2009 ACTUAL | 2010 ACTUAL | 2011 ACTUAL | 2012 ACTUAL | 2013 ACTUAL | 2014 ORIGINAL BUDGET | 2014 AMENDED BUDGET | 2014 Y-T-D ACTUAL | 6/30/14 YTD ACTUAL | PROPOSED 2015 BUDGET |
|--------------------|--|--------------------|----------------|----------------|----------------|----------------|----------------------------|---------------------------|-------------------------|--------------------------|----------------------------|
| 101-0801-331.02-00 | PUBLIC SAFETY | 158,850 | 629,352 | 817,765 | 1,022,206 | 0 | 0 | 0 | 24,316 | 24,316 | 0 |
| LEVEL | TEXT | TEXT AMT | | | | | | | | | |
| BUDG | COPS GRANT ENDS 6/30/12. LAST PAY ESTIMATE SUBMISSION DUE BY 9/30/12 | | | | | | | | | | |
| * | | 158,850 | 629,352 | 817,765 | 1,022,206 | 0 | 0 | 0 | 24,316 | 24,316 | 0 |
| 101-0801-342.51-00 | EVENT FEES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 200,000 |
| LEVEL | TEXT | TEXT AMT | | | | | | | | | |
| BUDG | ESTIMATED NEW EVENT FEES - NEW FOR 2015 | 200,000 200,000 | | | | | | | | | |
| * | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 200,000 |
| 101-0801-351.13-00 | MOPED REGULATIONS | 0 | 0 | 0 | 0 | 395 | 0 | 0 | 200 | 200 | 0 |
| * | | 0 | 0 | 0 | 0 | 395 | 0 | 0 | 200 | 200 | 0 |
| 101-0801-360.00-00 | MISCELLANEOUS REVENUE | 0 | 0 | 0 | 1,952 | 0 | 0 | 0 | 24,725 | 0 | 0 |
| * | | 0 | 0 | 0 | 1,952 | 0 | 0 | 0 | 24,725 | 0 | 0 |
| 101-0801-367.30-00 | NOTRE DAME CONTRIBUTION | 0 | 0 | 7,500 | 0 | 0 | 7,500 | 7,500 | 0 | 0 | 7,500 |
| LEVEL | TEXT | TEXT AMT | | | | | | | | | |
| BUDG | FIREARMS TRAINING OF ND OFFICERS | 7,500 7,500 | | | | | | | | | |
| * | | 0 | 0 | 7,500 | 0 | 0 | 7,500 | 7,500 | 0 | 0 | 7,500 |
| 101-0801-380.10-94 | SWORN POLICE GAS | 59,051 | 31,584 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| LEVEL | TEXT | TEXT AMT | | | | | | | | | |
| BUDG | GASOLINE CONTRIBUTIONS FROM POLICE OFFICERS MOVED TO FUND 278 FOR 2012 BUDGET | | | | | | | | | | |
| 101-0801-380.10-96 | REPAIR REIMBURSEMENTS. | 25,719 | 81,197 | 33,182 | 62,596 | 12,132 | 40,000 | 40,000 | 31,430 | 30,990 | 40,000 |
| LEVEL | TEXT | TEXT AMT | | | | | | | | | |
| BUDG | CAR REPAIR REIMBURSEMENTS FROM CLAIMS FILED | 40,000 40,000 | | | | | | | | | |
| 101-0801-380.10-97 | SALARY/OVERTIME | 396,679 | 296,896 | 361,697 | 327,781 | 338,947 | 289,200 | 289,200 | 103,649 | 79,979 | 289,200 |
| LEVEL | TEXT | TEXT AMT | | | | | | | | | |

CITY OF SOUTH BEND 2015 BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2009 ACTUAL | 2010 ACTUAL | 2011 ACTUAL | 2012 ACTUAL | 2013 ACTUAL | 2014 ORIGINAL BUDGET | 2014 AMENDED BUDGET | 2014 Y-T-D ACTUAL | 6/30/14 YTD ACTUAL | PROPOSED 2015 BUDGET |
|----------------|---|----------------|----------------|----------------|----------------|----------------|----------------------------|---------------------------|-------------------------|--------------------------|----------------------------|
| BUDG | HUD PATROLS (ECONOMIC DEVELOPMENT) | | 85,000 | | | | | | | | |
| | OPERATION FULL-OVER (GRANT)/SEAT BELT ENFORCEMENT | | 65,000 | | | | | | | | |
| | DUI PATROLS (GRANT) | | 35,000 | | | | | | | | |
| | DANGEROUS DRIVING (GRANT) | | 10,000 | | | | | | | | |
| | ATF REIMBURSE (2) (DEPT OF JUSTICE) | | 34,200 | | | | | | | | |
| | DEA REIMBURSE (2) (DEPT OF JUSTICE) | | 32,500 | | | | | | | | |
| | US MARSHAL REIMBURSE (DEPT OF JUSTICE) | | 7,500 | | | | | | | | |
| | SPECIAL EVENTS/PARADES/VIP SECURITY | | 20,000 | | | | | | | | |
| | | | 289,200 | | | | | | | | |
| | 101-0801-380.10-99 MISC. REIMBURSEMENTS | 7,620 | 4,096 | 515 | 1,789 | 17,894 | 1,000 | 1,000 | 13,954 | 986 | 1,000 |
| LEVEL | TEXT | | TEXT AMT | | | | | | | | |
| BUDG | MISCELLANEOUS REIMBURSEMENTS | | 1,000 | | | | | | | | |
| | | | 1,000 | | | | | | | | |
| | | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| * | | 489,069 | 413,773 | 395,394 | 392,166 | 368,973 | 330,200 | 330,200 | 149,033 | 111,955 | 330,200 |
| ** | POLICE | 647,919 | 1,043,125 | 1,220,659 | 1,416,324 | 369,368 | 337,700 | 337,700 | 198,274 | 136,471 | 537,700 |

CITY OF SOUTH BEND 2015 BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2009 ACTUAL | 2010 ACTUAL | 2011 ACTUAL | 2012 ACTUAL | 2013 ACTUAL | 2014 ORIGINAL BUDGET | 2014 AMENDED BUDGET | 2014 Y-T-D ACTUAL | 6/30/14 YTD ACTUAL | PROPOSED 2015 BUDGET |
|--------------------|--|----------------|----------------|----------------|----------------|----------------|----------------------------|---------------------------|-------------------------|--------------------------|----------------------------|
| 101-0805-392.00-00 | INTER-FUND OPER. TRANSFER | 0 | 0 | 2,769,343 | 3,112,460 | 3,986,751 | 0 | 0 | 0 | 0 | 0 |
| LEVEL | TEXT | TEXT AMT | | | | | | | | | |
| BUDG | PS LOIT TRANSFER ELIMINATED FOR 2014. EXPENDITURES PAID DIRECTLY FROM FUND 249. | | | | | | | | | | |
| * | | 0 | 0 | 2,769,343 | 3,112,460 | 3,986,751 | 0 | 0 | 0 | 0 | 0 |
| ** | POLICE - PS LOIT FUNDED | 0 | 0 | 2,769,343 | 3,112,460 | 3,986,751 | 0 | 0 | 0 | 0 | 0 |

CITY OF SOUTH BEND 2015 BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2009 ACTUAL | 2010 ACTUAL | 2011 ACTUAL | 2012 ACTUAL | 2013 ACTUAL | 2014 ORIGINAL BUDGET | 2014 AMENDED BUDGET | 2014 Y-T-D ACTUAL | 6/30/14 YTD ACTUAL | PROPOSED 2015 BUDGET |
|--------------------|--|----------------|----------------|----------------|----------------|----------------|----------------------------|---------------------------|-------------------------|--------------------------|----------------------------|
| 101-0901-331.10-94 | FIRE OFFICER GRANT | 0 | 0 | 0 | 174,657 | 0 | 155,000 | 155,000 | 0 | 0 | 0 |
| LEVEL | TEXT | TEXT AMT | | | | | | | | | |
| BUDG | STAFFING FOR ADEQUATE FIRE & EMERGENCY RESPONSE (SAFER) GRANT. GRANT FOR SALARIES AND BENEFITS OF THREE FIREFIGHTERS FOR TWO YEARS. NOT TO EXCEED \$310,000 OVER THE TWO-YEAR PERIOD. NO LOCAL MATCH BUT CITY MUST RETAIN THE THREE NEW FIRE- FIGHTERS FOR AT LEAST ONE ADDITIONAL YEAR AT THE CITY'S COST. PERIOD - 6/15/11 THROUGH 6/15/13 | | | | | | | | | | |
| * | | 0 | 0 | 0 | 174,657 | 0 | 155,000 | 155,000 | 0 | 0 | 0 |
| 101-0901-340.20-00 | NEO NATAL EXPENSES | 411,767 | 423,569 | 353,281 | 360,731 | 442,031 | 365,000 | 365,000 | 299,591 | 221,024 | 0 |
| LEVEL | TEXT | TEXT AMT | | | | | | | | | |
| BUDG | ESTIMATE BASED ON HISTORICAL TRENDS TRANSFER REVENUE TO EMS FUND FOR 2015 - \$385,000 | | | | | | | | | | |
| 101-0901-340.22-00 | UNIVERSITY NOTRE DAME | 78,463 | 78,040 | 86,886 | 37,533 | 170,113 | 90,000 | 90,000 | 55,754 | 50,524 | 0 |
| LEVEL | TEXT | TEXT AMT | | | | | | | | | |
| BUDG | TRANSFER TO EMS FUND 288 FOR 2015 - \$90,000 | | | | | | | | | | |
| 101-0901-340.23-00 | MISCELLANEOUS CHARGES | 0 | 0 | 0 | 4,993 | 12,262 | 0 | 0 | 5,357 | 1,476 | 6,000 |
| LEVEL | TEXT | TEXT AMT | | | | | | | | | |
| BUDG | CPR COURSES,MISC REVENUE | 6,000 6,000 | | | | | | | | | |
| * | | 490,230 | 501,609 | 440,167 | 403,257 | 624,406 | 455,000 | 455,000 | 360,702 | 273,023 | 6,000 |
| 101-0901-360.00-00 | MISCELLANEOUS REVENUE | 3 | 400 | 30 | 262 | 0 | 0 | 0 | 0 | 0 | 0 |
| * | | 3 | 400 | 30 | 262 | 0 | 0 | 0 | 0 | 0 | 0 |
| 101-0901-380.10-01 | NEO NATAL EXPENSES | 9,684 | 3,925 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 101-0901-380.10-06 | UNIVERSITY NOTRE DAME | 0 | 0 | 0 | 4,280 | 0 | 0 | 0 | 0 | 0 | 0 |
| 101-0901-380.10-96 | REPAIR REIMBURSEMENTS. | 1,903 | 1,428 | 1,986 | 549 | 6,627 | 1,000 | 1,000 | 200 | 200 | 1,000 |
| 101-0901-380.10-99 | MISC. REIMBURSEMENTS | 25,357 | 643 | 2,584 | 25,001 | 32,289 | 5,000 | 5,000 | 260 | 260 | 5,000 |
| LEVEL | TEXT | TEXT AMT | | | | | | | | | |
| BUDG | REIMBURSEMENT FOR PARTIAL OVERTIME COSTS ASSOCIATED WITH INDIANA RIVER RESCUE SCHOOLS AND IMT DEPLOYMENTS | 5,000 5,000 | | | | | | | | | |

CITY OF SOUTH BEND 2015 BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2009 ACTUAL | 2010 ACTUAL | 2011 ACTUAL | 2012 ACTUAL | 2013 ACTUAL | 2014 ORIGINAL BUDGET | 2014 AMENDED BUDGET | 2014 Y-T-D ACTUAL | 6/30/14 YTD ACTUAL | PROPOSED 2015 BUDGET |
|--------------------|---|----------------|----------------|----------------|----------------|----------------|----------------------------|---------------------------|-------------------------|--------------------------|----------------------------|
| * | | 36,944 | 5,996 | 4,570 | 29,830 | 38,916 | 6,000 | 6,000 | 460 | 460 | 6,000 |
| 101-0901-392.00-00 | INTER-FUND OPER. TRANSFER | 0 | 500,000 | 500,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 0 | 0 |
| LEVEL | TEXT | TEXT AMT | | | | | | | | | |
| BUDG | TRANSFER FROM EMS FUND 288 TO COVER A PORTION OF EMS COSTS PAID BY THE GENERAL FUND FOR 2012 BUDGET, INCREASE TRANSFER FROM \$500,000 TO \$1,000,000 TO COVER MORE OF THE EMS/FIRE OPERATING COSTS PAID BY THE GENERAL FUND TRANSFERS OF \$250,000 PER QUARTER REQUIRED FROM EMS FUND 288 PER COMMON COUNCIL ORDINANCE NO. 10204-12, PASSED 11-26-12. MAY NOT EXCEED \$1,000,000 PER YEAR TRANSFER ELIMINATED FOR 2015 - BUDGET EMS COSTS DIRECTLY FROM FUND 288 RATHER THAN FUND 101 | | | | | | | | | | |
| * | | 0 | 500,000 | 500,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 0 | 0 |
| ** | FIRE DEPT | 527,177 | 1,008,005 | 944,767 | 1,608,006 | 1,663,322 | 1,616,000 | 1,616,000 | 1,361,162 | 273,483 | 12,000 |

CITY OF SOUTH BEND 2015 BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2009 ACTUAL | 2010 ACTUAL | 2011 ACTUAL | 2012 ACTUAL | 2013 ACTUAL | 2014 ORIGINAL BUDGET | 2014 AMENDED BUDGET | 2014 Y-T-D ACTUAL | 6/30/14 YTD ACTUAL | PROPOSED 2015 BUDGET |
|--------------------|---|----------------|----------------|----------------|----------------|----------------|----------------------------|---------------------------|-------------------------|--------------------------|----------------------------|
| 101-0905-392.00-00 | INTER-FUND OPER. TRANSFER | 0 | 0 | 2,207,625 | 2,364,074 | 3,553,638 | 0 | 0 | 0 | 0 | 0 |
| LEVEL | TEXT | TEXT AMT | | | | | | | | | |
| BUDG | PS LOIT - 44% FIRE - ELIMINATE FOR 2014 BUDGET FIRE EXPENDITURES TO BE PAID DIRECTLY FROM FUND 249 PER SBOA | | | | | | | | | | |
| * | | 0 | 0 | 2,207,625 | 2,364,074 | 3,553,638 | 0 | 0 | 0 | 0 | 0 |
| ** | FIRE - PS LOIT FUNDED | 0 | 0 | 2,207,625 | 2,364,074 | 3,553,638 | 0 | 0 | 0 | 0 | 0 |

CITY OF SOUTH BEND 2015 BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2009 ACTUAL | 2010 ACTUAL | 2011 ACTUAL | 2012 ACTUAL | 2013 ACTUAL | 2014 ORIGINAL BUDGET | 2014 AMENDED BUDGET | 2014 Y-T-D ACTUAL | 6/30/14 YTD ACTUAL | PROPOSED 2015 BUDGET |
|--------------------|----------------------|----------------|----------------|----------------|----------------|----------------|----------------------------|---------------------------|-------------------------|--------------------------|----------------------------|
| 101-1008-380.10-99 | MISC. REIMBURSEMENTS | 0 | 0 | 0 | 0 | 242 | 0 | 0 | 0 | 0 | 0 |
| * | | 0 | 0 | 0 | 0 | 242 | 0 | 0 | 0 | 0 | 0 |
| ** | HUMAN RIGHTS | 0 | 0 | 0 | 0 | 242 | 0 | 0 | 0 | 0 | 0 |

CITY OF SOUTH BEND 2015 BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2009 ACTUAL | 2010 ACTUAL | 2011 ACTUAL | 2012 ACTUAL | 2013 ACTUAL | 2014 ORIGINAL BUDGET | 2014 AMENDED BUDGET | 2014 Y-T-D ACTUAL | 6/30/14 YTD ACTUAL | PROPOSED 2015 BUDGET |
|--------------------|------------------------|----------------|----------------|----------------|----------------|----------------|----------------------------|---------------------------|-------------------------|--------------------------|----------------------------|
| 101-1201-380.10-99 | MISC. REIMBURSEMENTS | 99 | 681 | 272 | 381 | 2,838 | 0 | 0 | 0 | 0 | 0 |
| * | | 99 | 681 | 272 | 381 | 2,838 | 0 | 0 | 0 | 0 | 0 |
| ** | NEIGHBORHOOD CODE ENF. | 99 | 681 | 272 | 381 | 2,838 | 0 | 0 | 0 | 0 | 0 |

CITY OF SOUTH BEND 2015 BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2009 ACTUAL | 2010 ACTUAL | 2011 ACTUAL | 2012 ACTUAL | 2013 ACTUAL | 2014 ORIGINAL BUDGET | 2014 AMENDED BUDGET | 2014 Y-T-D ACTUAL | 6/30/14 YTD ACTUAL | PROPOSED 2015 BUDGET |
|--------------------|---------------------------|----------------|----------------|----------------|----------------|----------------|----------------------------|---------------------------|-------------------------|--------------------------|----------------------------|
| 101-1204-341.30-01 | TOWING & STORAGE | 3,965 | 5,100 | 3,490 | 1,960 | 1,575 | 0 | 0 | 0 | 0 | 0 |
| 101-1204-341.30-02 | SALES OF ABANDONED VEHIC. | 37,480 | 27,712 | 17,115 | 18,017 | 5,311 | 0 | 0 | 0 | 0 | 0 |
| * | | 41,445 | 32,812 | 20,605 | 19,977 | 6,886 | 0 | 0 | 0 | 0 | 0 |
| ** | JUNK VEHICLE | 41,445 | 32,812 | 20,605 | 19,977 | 6,886 | 0 | 0 | 0 | 0 | 0 |

CITY OF SOUTH BEND 2015 BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2009 ACTUAL | 2010 ACTUAL | 2011 ACTUAL | 2012 ACTUAL | 2013 ACTUAL | 2014 ORIGINAL BUDGET | 2014 AMENDED BUDGET | 2014 Y-T-D ACTUAL | 6/30/14 YTD ACTUAL | PROPOSED 2015 BUDGET |
|--------------------|-------------------------|----------------|----------------|----------------|----------------|----------------|----------------------------|---------------------------|-------------------------|--------------------------|----------------------------|
| 101-1205-322.20-10 | REGISTRATION FEE | 1,900 | 3,500 | 7,300 | 7,600 | 2,600 | 0 | 0 | 0 | 0 | 0 |
| * | | 1,900 | 3,500 | 7,300 | 7,600 | 2,600 | 0 | 0 | 0 | 0 | 0 |
| 101-1205-349.09-00 | DEMOLITION AND BOARDING | 269,339 | 27,937 | 17,750 | 12,156 | 48,747 | 0 | 0 | 90- | 90- | 0 |
| * | | 269,339 | 27,937 | 17,750 | 12,156 | 48,747 | 0 | 0 | 90- | 90- | 0 |
| 101-1205-352.00-00 | FORFEITS | 359,234 | 361,042 | 56,566 | 219,883 | 285,704 | 0 | 0 | 0 | 0 | 0 |
| * | | 359,234 | 361,042 | 56,566 | 219,883 | 285,704 | 0 | 0 | 0 | 0 | 0 |
| ** | UNSAFE BUILDING | 630,473 | 392,479 | 81,616 | 239,639 | 337,051 | 0 | 0 | 90- | 90- | 0 |

CITY OF SOUTH BEND 2015 BUDGET

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | 2009 ACTUAL | 2010 ACTUAL | 2011 ACTUAL | 2012 ACTUAL | 2013 ACTUAL | 2014 ORIGINAL BUDGET | 2014 AMENDED BUDGET | 2014 Y-T-D ACTUAL | 6/30/14 YTD ACTUAL | PROPOSED 2015 BUDGET |
|--------------------|---|----------------|----------------|----------------|----------------|----------------|----------------------------|---------------------------|-------------------------|--------------------------|----------------------------|
| | | | 3,000 | | | | | | | | |
| 101-1207-321.06-50 | VETERINARIAN EXPENSES | 0 | 0 | 0 | 0 | 653 | 0 | 0 | 0 | 0 | 0 |
| LEVEL | TEXT | | TEXT AMT | | | | | | | | |
| BUDG | VET EXPENSES REIMBURSED BY PET OWNER BILLED WITHOUT MARKUP | | 1,000 | | | | | | | | |
| | | | 1,000 | | | | | | | | |
| 101-1207-321.06-55 | PET EUTHANASIA | 0 | 0 | 0 | 0 | 2,289 | 0 | 0 | 0 | 0 | 0 |
| LEVEL | TEXT | | TEXT AMT | | | | | | | | |
| BUDG | EUTHANASIA \$20 PER ANIMAL | | 1,400 | | | | | | | | |
| | | | 1,400 | | | | | | | | |
| 101-1207-321.06-60 | ANIMAL SURRENDERS | 0 | 0 | 0 | 0 | 5,060 | 0 | 0 | 0 | 0 | 0 |
| LEVEL | TEXT | | TEXT AMT | | | | | | | | |
| BUDG | SURRENDER FEES \$10 PER ANIMAL | | 750 | | | | | | | | |
| | | | 750 | | | | | | | | |
| 101-1207-321.06-70 | DONATIONS | 0 | 0 | 0 | 0 | 3,731 | 0 | 0 | 0 | 0 | 0 |
| LEVEL | TEXT | | TEXT AMT | | | | | | | | |
| BUDG | DONATIONS PLACED IN FUND 217 | | | | | | | | | | |
| * | | 0 | 0 | 0 | 0 | 49,083 | 0 | 0 | 0 | 0 | 0 |
| 101-1207-360.00-00 | MISCELLANEOUS REVENUE | 2,484 | 2 | 80 | 410 | 526 | 0 | 0 | 20 | 20 | 0 |
| * | | 2,484 | 2 | 80 | 410 | 526 | 0 | 0 | 20 | 20 | 0 |
| 101-1207-367.00-00 | DONATION PRIVATE SOURCES | 280 | 169 | 207 | 266 | 16 | 0 | 0 | 0 | 0 | 0 |
| * | | 280 | 169 | 207 | 266 | 16 | 0 | 0 | 0 | 0 | 0 |
| ** | ANIMAL CONTROL | 2,764 | 171 | 287 | 676 | 49,625 | 0 | 0 | 20 | 20 | 0 |
| *** | GENERAL FUND | 96,281,619 | 61,449,907 | 60,911,256 | 63,585,275 | 62,367,954 | 55,453,616 | 54,612,436 | 32,314,948 | 28,313,606 | 52,642,236 |