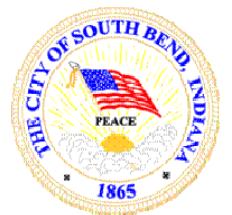


# Mayor's Annual Address



South Bend Common Council  
February 9, 2015



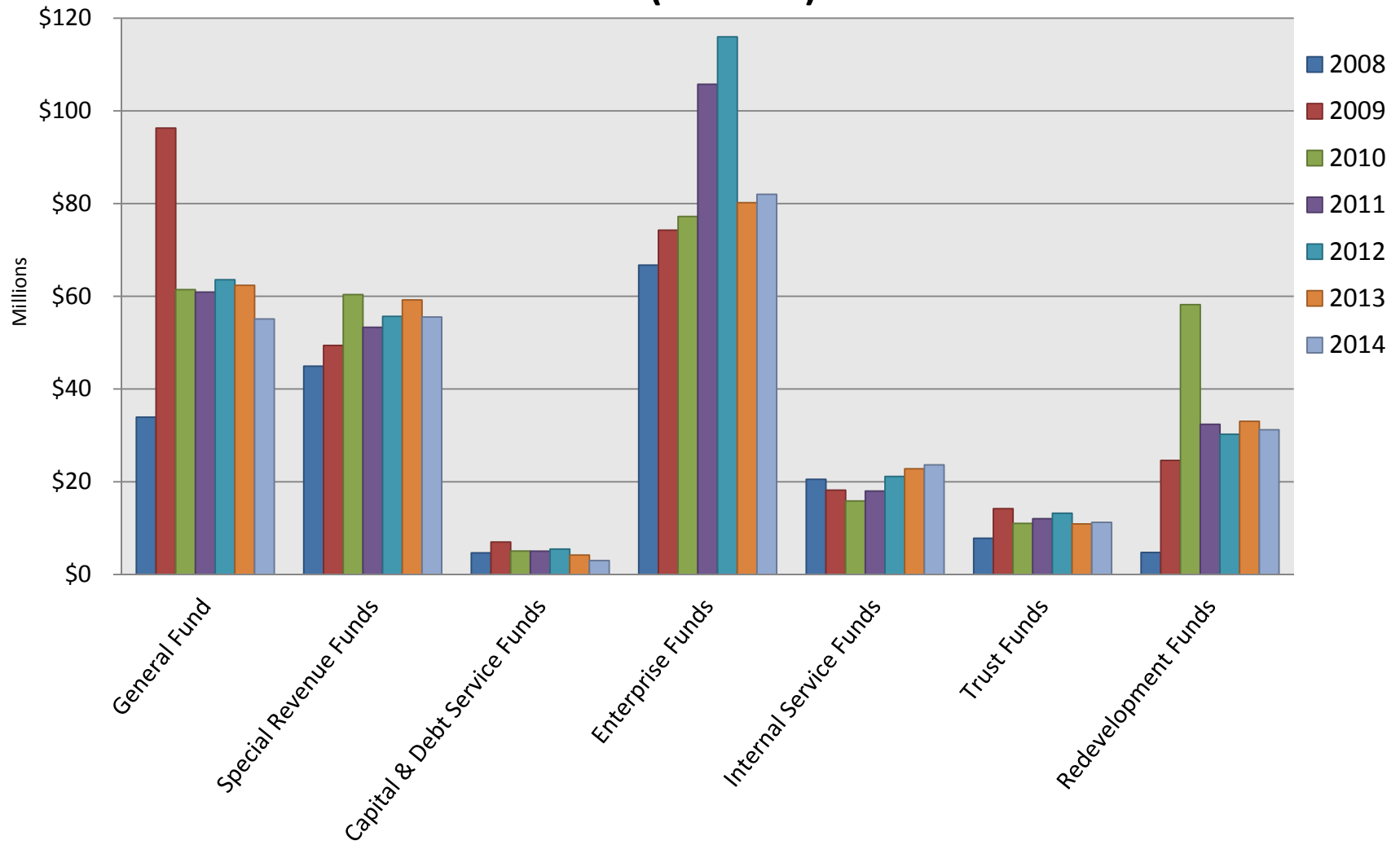


**City of South Bend**  
**Consolidated Revenue and Expenditure Summary**  
**2008 - 2014**

| <i>Fund Name</i>                        | <i>2008 Actual</i> | <i>2009 Actual</i> | <i>2010 Actual</i> | <i>2011 Actual</i> | <i>2012 Actual</i> | <i>2013 Actual</i> | <i>2014 Actual</i> |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Revenues</b>                         |                    |                    |                    |                    |                    |                    |                    |
| <i>General Fund</i>                     | 33,930,404         | 96,281,658         | 61,449,946         | 60,911,669         | 63,585,275         | 62,367,954         | 55,106,216         |
| <i>Special Revenue Funds</i>            | 44,925,597         | 49,411,366         | 60,382,796         | 53,315,524         | 55,684,376         | 59,231,216         | 55,527,526         |
| <i>Capital &amp; Debt Service Funds</i> | 4,662,564          | 7,001,057          | 5,053,703          | 5,024,282          | 5,469,086          | 4,178,129          | 2,990,006          |
| <i>Enterprise Funds</i>                 | 66,720,909         | 74,262,810         | 77,211,833         | 105,738,461        | 115,975,757        | 80,207,216         | 81,994,452         |
| <i>Internal Service Funds</i>           | 20,512,587         | 18,200,236         | 15,865,625         | 17,999,349         | 21,154,131         | 22,799,127         | 23,646,014         |
| <i>Trust Funds</i>                      | 7,821,320          | 14,193,476         | 11,011,500         | 12,021,517         | 13,207,579         | 10,913,212         | 11,250,794         |
| <i>Redevelopment Funds</i>              | 4,752,342          | 24,600,369         | 58,207,851         | 32,382,186         | 30,244,194         | 33,035,709         | 31,199,681         |
| <b>Subtotal</b>                         | <b>183,325,723</b> | <b>283,950,972</b> | <b>289,183,254</b> | <b>287,392,988</b> | <b>305,320,398</b> | <b>272,732,563</b> | <b>261,714,689</b> |
| <i>Use of Fund Balance</i>              | 50,107,095         | -                  | -                  | -                  | -                  | 6,925,500          | 7,069,922          |
| <b>Total Revenue</b>                    | <b>233,432,818</b> | <b>283,950,972</b> | <b>289,183,254</b> | <b>287,392,988</b> | <b>305,320,398</b> | <b>279,658,063</b> | <b>268,784,611</b> |
| <b>Expenditures</b>                     |                    |                    |                    |                    |                    |                    |                    |
| <i>General Fund</i>                     | 66,503,546         | 61,327,868         | 59,241,185         | 61,438,862         | 63,399,284         | 62,326,332         | 54,686,374         |
| <i>Special Revenue Funds</i>            | 41,204,024         | 35,253,141         | 56,823,840         | 53,543,871         | 52,199,459         | 55,048,410         | 58,525,465         |
| <i>Capital &amp; Debt Service Funds</i> | 6,458,350          | 9,641,315          | 6,661,742          | 5,290,044          | 7,391,170          | 5,100,018          | 7,580,704          |
| <i>Enterprise Funds</i>                 | 75,379,209         | 76,041,091         | 76,249,124         | 88,645,350         | 91,466,805         | 95,162,743         | 90,470,162         |
| <i>Internal Service Funds</i>           | 15,461,269         | 16,099,353         | 15,876,382         | 16,864,543         | 21,636,374         | 24,428,685         | 24,682,209         |
| <i>Trust Funds</i>                      | 11,593,997         | 11,647,851         | 11,799,890         | 12,323,516         | 12,215,209         | 11,927,126         | 12,156,033         |
| <i>Redevelopment Funds</i>              | 16,832,423         | 21,189,204         | 27,394,591         | 45,116,050         | 34,578,806         | 25,664,749         | 20,683,664         |
| <b>Subtotal</b>                         | <b>233,432,818</b> | <b>231,199,823</b> | <b>254,046,754</b> | <b>283,222,236</b> | <b>282,887,107</b> | <b>279,658,063</b> | <b>268,784,611</b> |
| <i>Source of Fund Balance</i>           | -                  | 52,751,149         | 35,136,500         | 4,170,752          | 22,433,291         | -                  | -                  |
| <b>Total Expenditures</b>               | <b>233,432,818</b> | <b>283,950,972</b> | <b>289,183,254</b> | <b>287,392,988</b> | <b>305,320,398</b> | <b>279,658,063</b> | <b>268,784,611</b> |

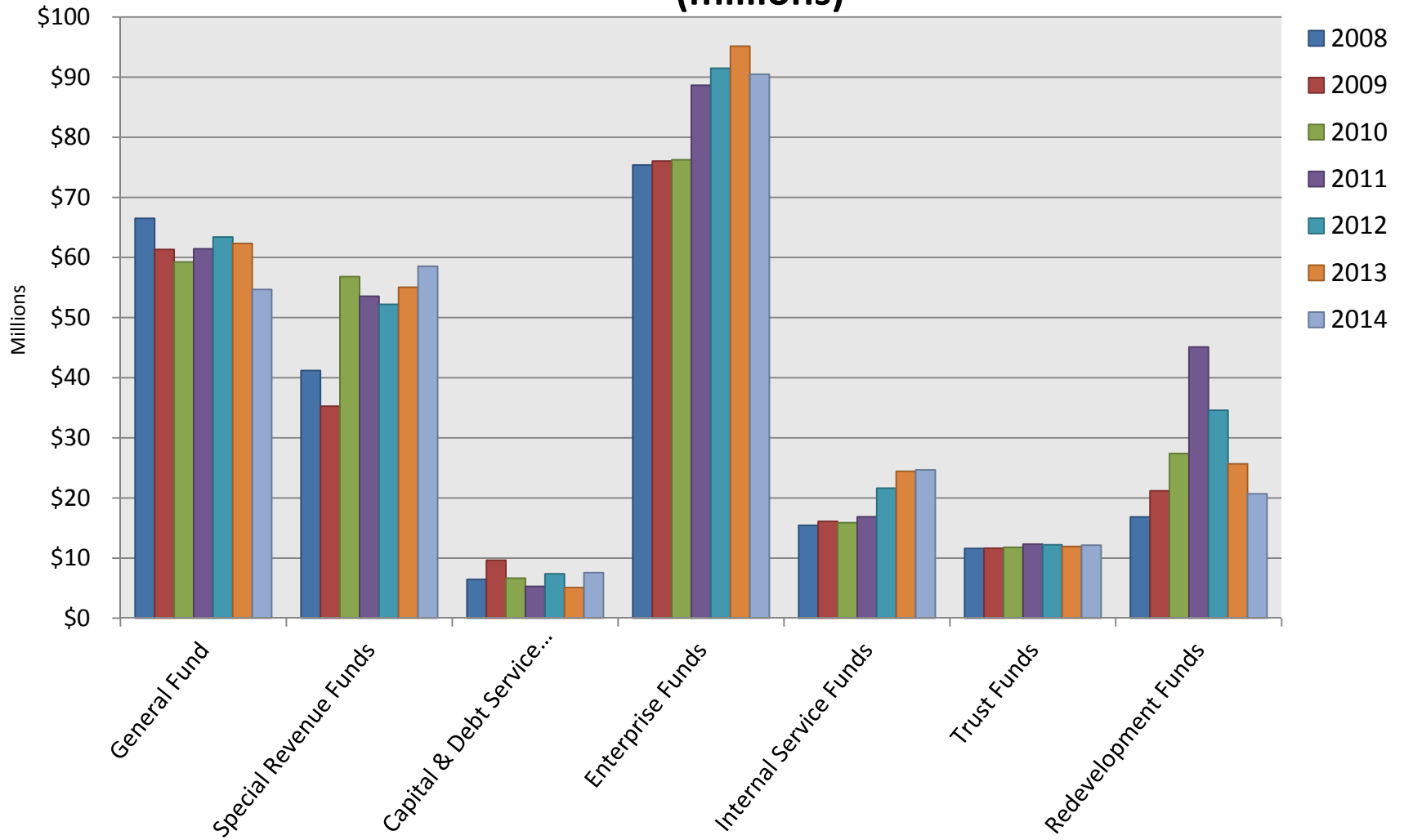


## South Bend - Revenue by Fund Type (millions)



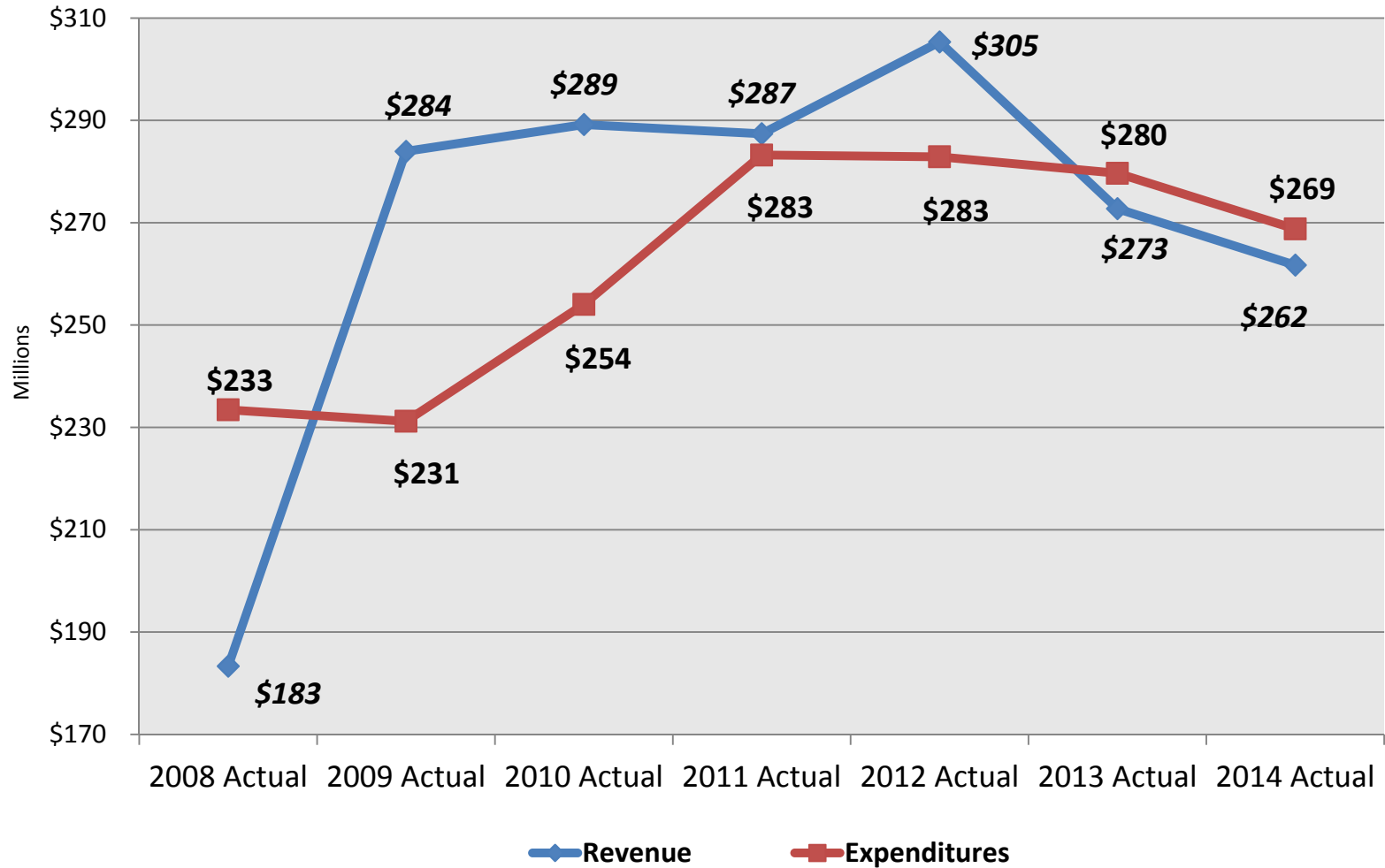


## South Bend - Expenditures by Fund Type (millions)



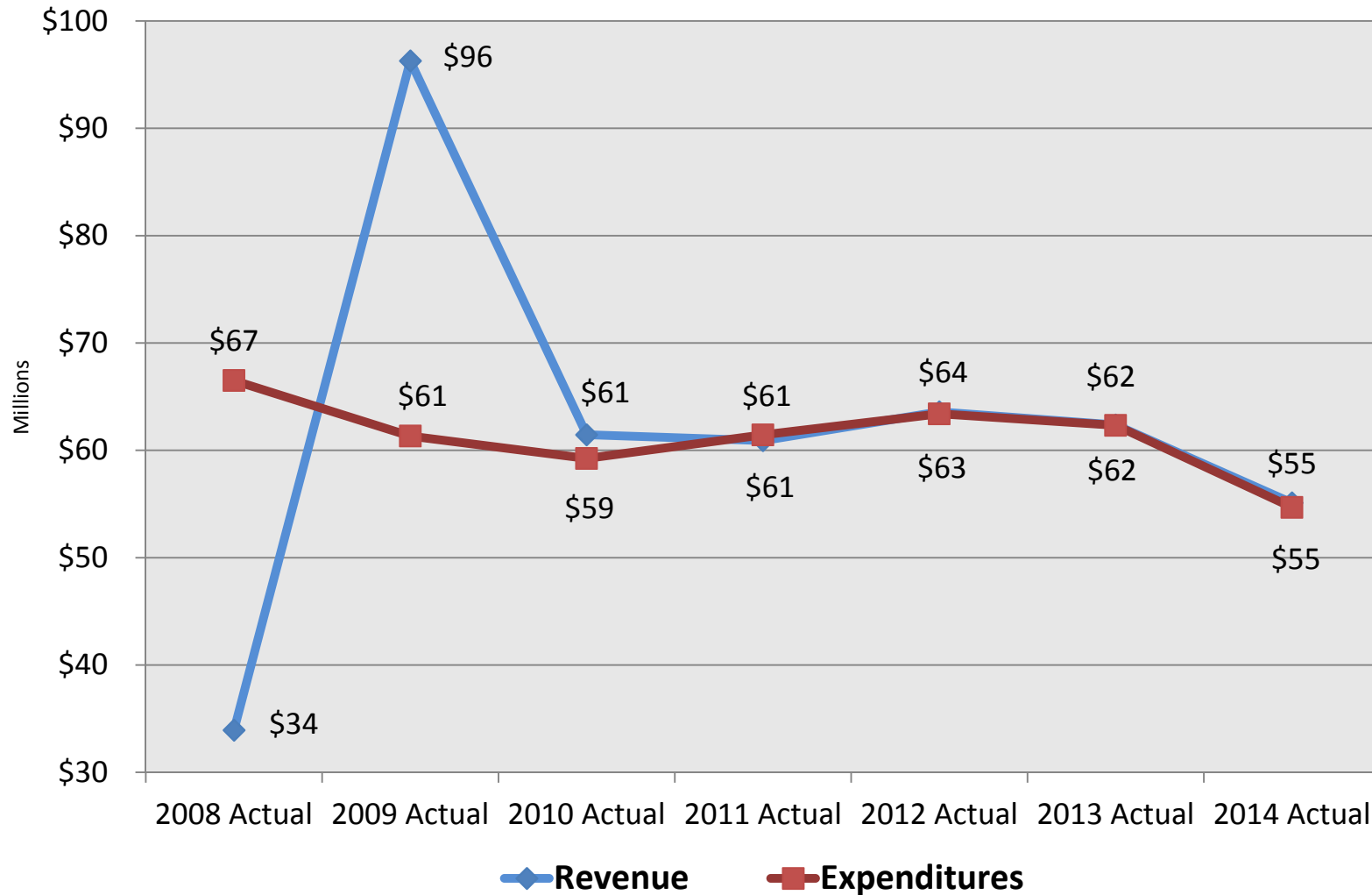


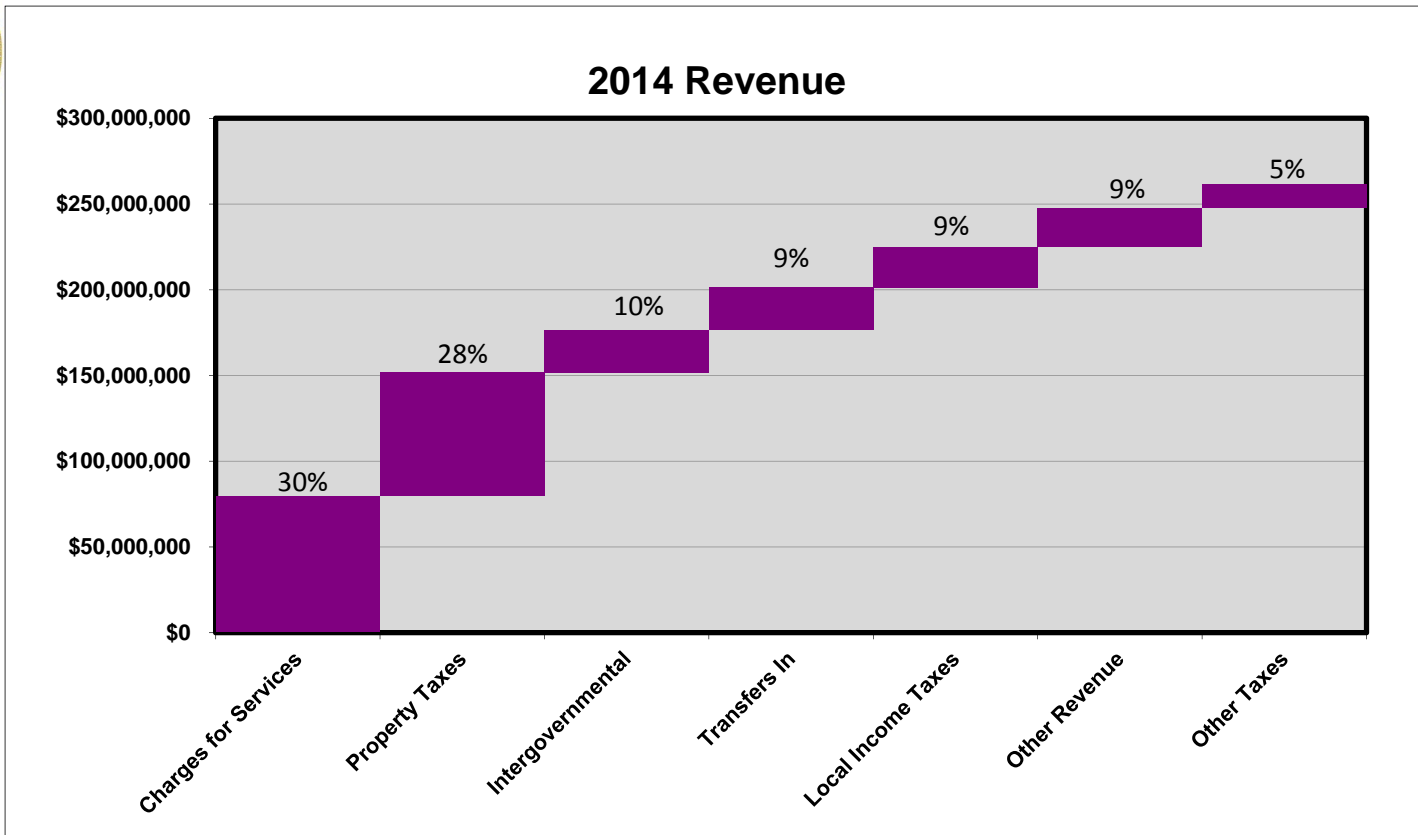
## 2014 Revenue & Expenditures - All Funds (millions)





## 2014 Revenue & Expenditures - General Fund (millions)

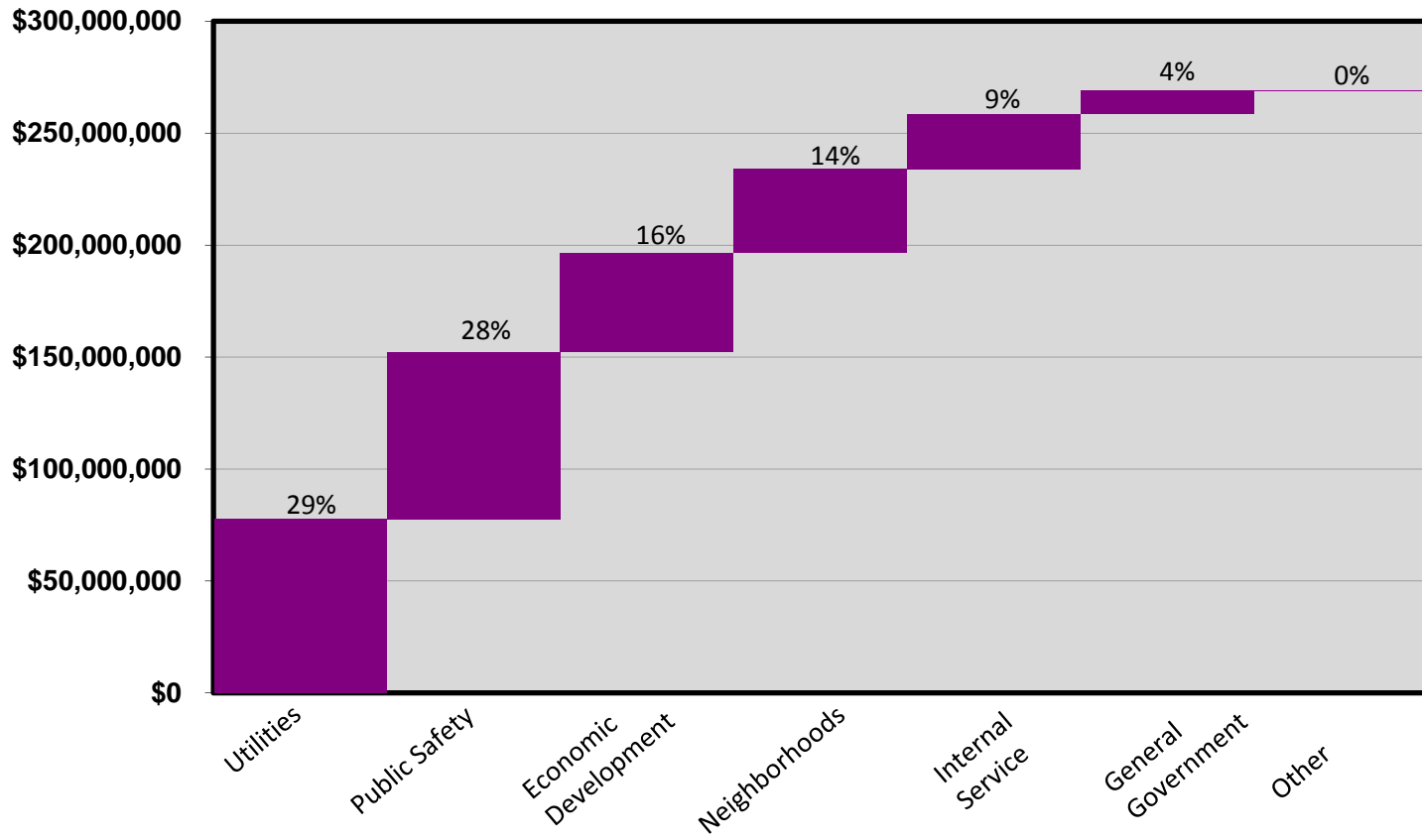




| Revenue Type         | 2014 Revenue         | Percent        |
|----------------------|----------------------|----------------|
| Charges for Services | \$79,603,413         | 30.43%         |
| Property Taxes       | 72,034,021           | 27.52%         |
| Intergovernmental    | 24,996,018           | 9.55%          |
| Transfers In         | 24,741,979           | 9.45%          |
| Local Income Taxes   | 23,822,661           | 9.10%          |
| Other Revenue        | 22,562,306           | 8.62%          |
| Other Taxes          | 13,954,291           | 5.33%          |
| <b>Total</b>         | <b>\$261,714,689</b> | <b>100.00%</b> |



## 2014 Expenditures

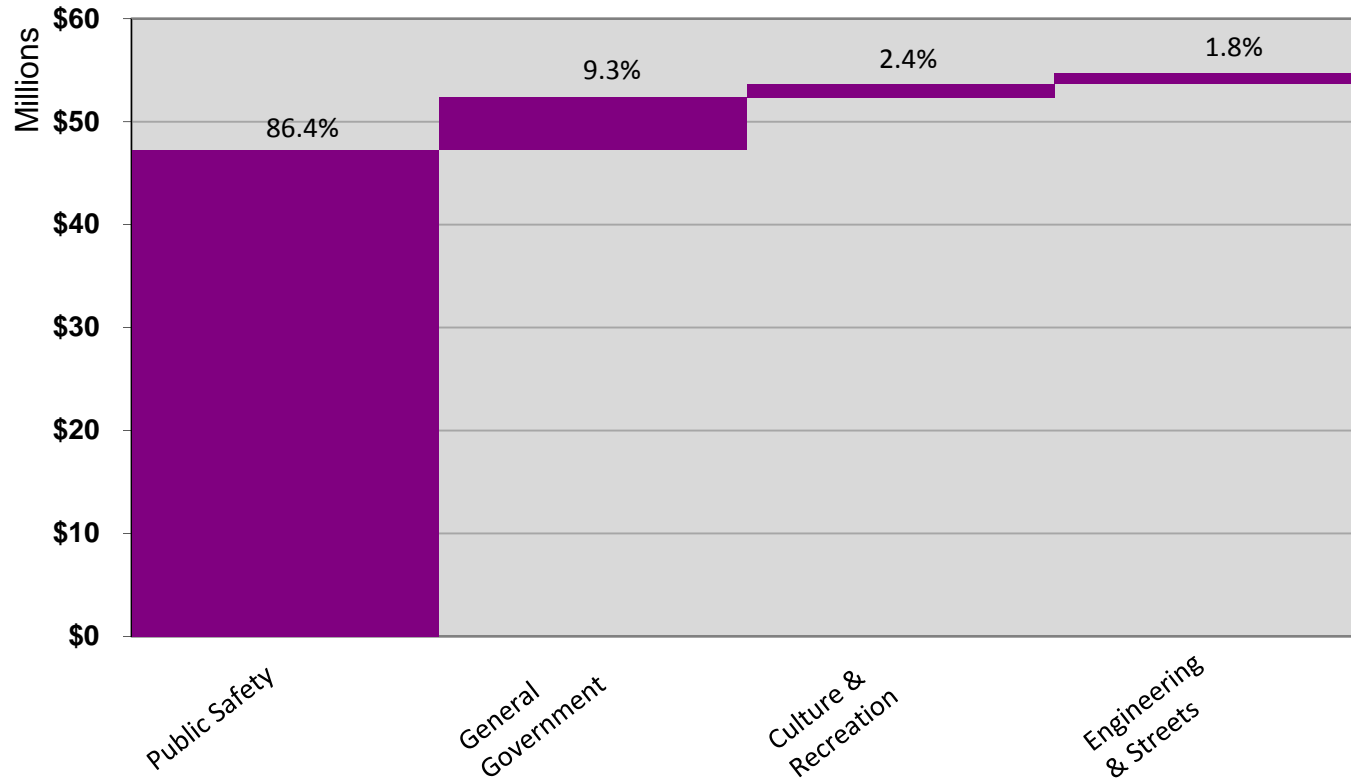


| Activity               | 2014 Actual          | Percent        |
|------------------------|----------------------|----------------|
| Utilities              | \$77,583,685         | 28.87%         |
| Public Safety          | 74,831,872           | 27.84%         |
| Economic Development   | 44,123,811           | 16.42%         |
| Neighborhoods          | 37,392,637           | 13.91%         |
| Internal Service Funds | 24,682,209           | 9.18%          |
| General Government     | 10,161,739           | 3.78%          |
| Other                  | 8,658                | 0.00%          |
| <b>Total</b>           | <b>\$268,784,611</b> | <b>100.00%</b> |





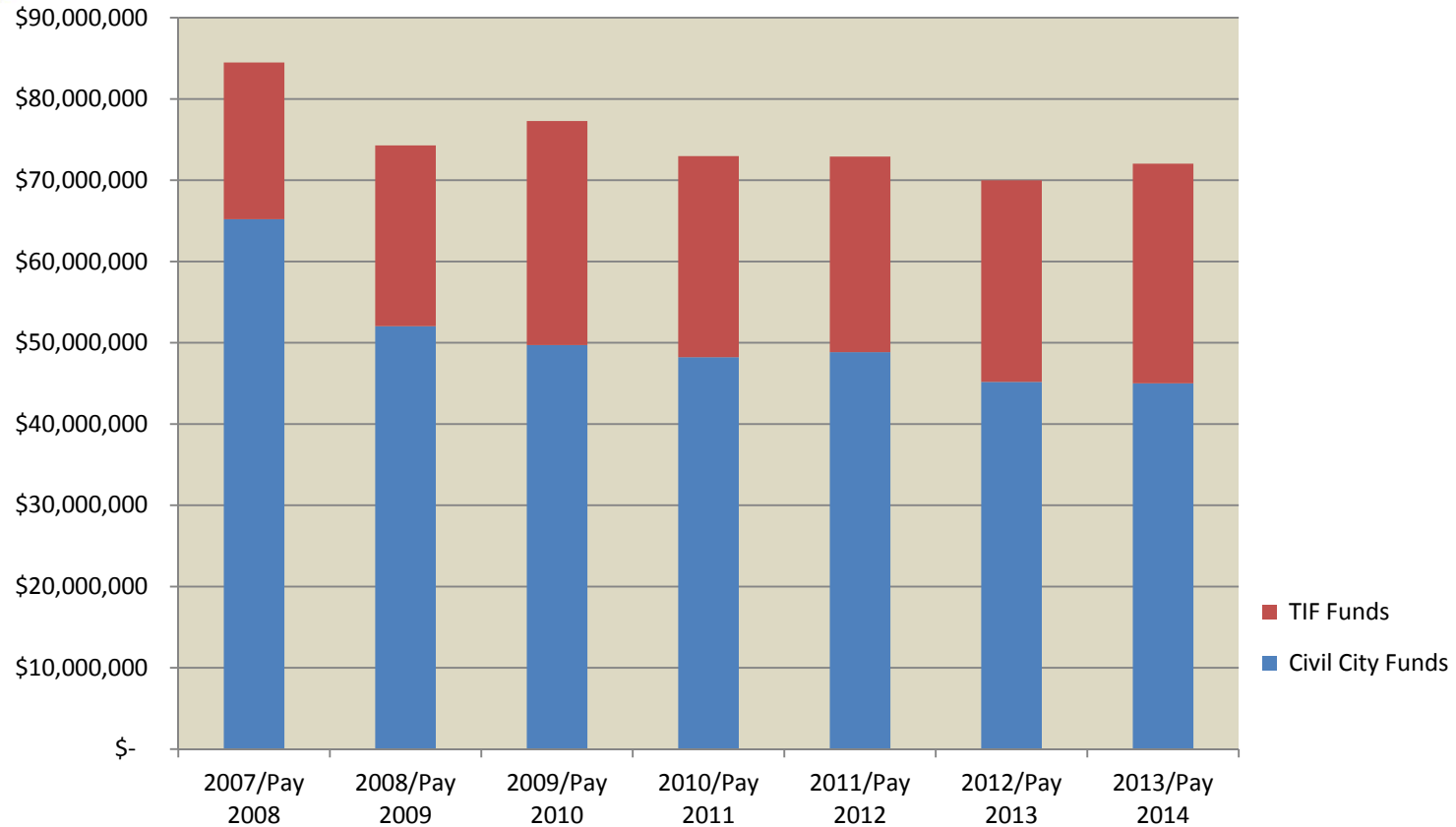
## 2014 General Fund Expenditures



| Activity              | 2014 Expenditures | Percent        |
|-----------------------|-------------------|----------------|
| Public Safety         | 47,253,582        | 86.41%         |
| General Government    | 5,112,415         | 9.35%          |
| Culture & Recreation  | 1,323,628         | 2.42%          |
| Engineering & Streets | 996,749           | 1.82%          |
| <b>Total</b>          | <b>54,686,374</b> | <b>100.00%</b> |



## Property Tax Collection Trends



| Type                           | 2007/Pay 2008        | 2008/Pay 2009        | 2009/Pay 2010        | 2010/Pay 2011        | 2011/Pay 2012        | 2012/Pay 2013        | 2013/Pay 2014        |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Civil City Funds               | \$ 65,200,047        | \$ 52,033,758        | \$ 49,710,529        | \$ 48,218,718        | \$ 48,843,403        | \$ 45,189,966        | \$ 45,002,931        |
| TIF Funds                      | <u>19,286,939</u>    | <u>22,256,716</u>    | <u>27,578,275</u>    | <u>24,743,455</u>    | <u>24,061,128</u>    | <u>24,790,322</u>    | <u>27,031,090</u>    |
| Total Property Tax Collections | <u>\$ 84,486,986</u> | <u>\$ 74,290,474</u> | <u>\$ 77,288,804</u> | <u>\$ 72,962,172</u> | <u>\$ 72,904,531</u> | <u>\$ 69,980,288</u> | <u>\$ 72,034,021</u> |



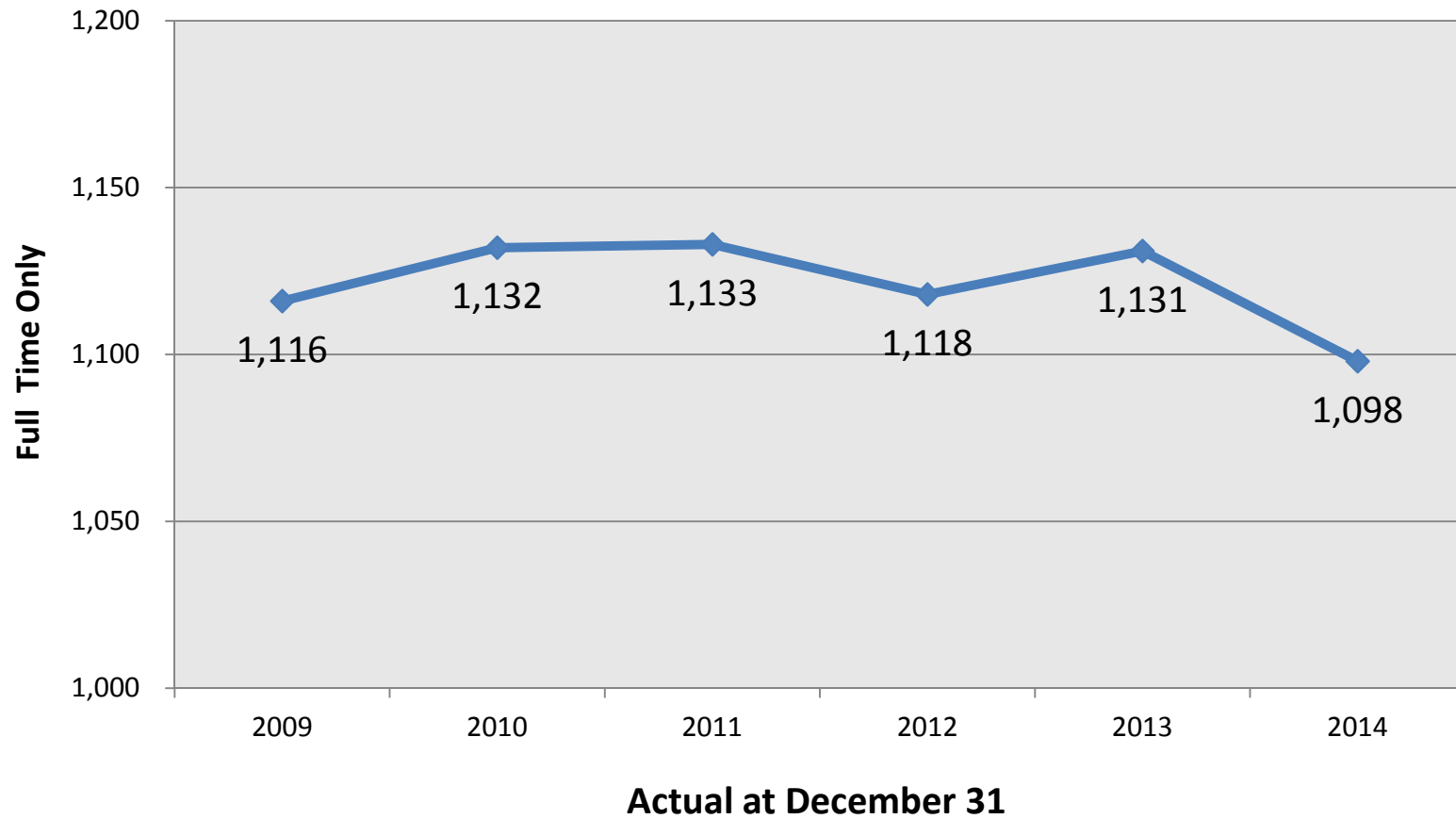
## Local Option Income Taxes



| Year | CEDIT     | COIT      | PS LOIT   | Total      |
|------|-----------|-----------|-----------|------------|
| 2009 | 3,843,912 | 8,302,694 | 0         | 12,146,606 |
| 2010 | 9,090,415 | 7,648,824 | 6,078,454 | 22,817,693 |
| 2011 | 7,300,866 | 7,097,462 | 5,293,619 | 19,691,947 |
| 2012 | 9,068,785 | 8,610,742 | 6,605,601 | 24,285,128 |
| 2013 | 8,177,352 | 7,846,939 | 5,892,386 | 21,916,677 |
| 2014 | 8,796,821 | 8,645,811 | 6,380,029 | 23,822,661 |

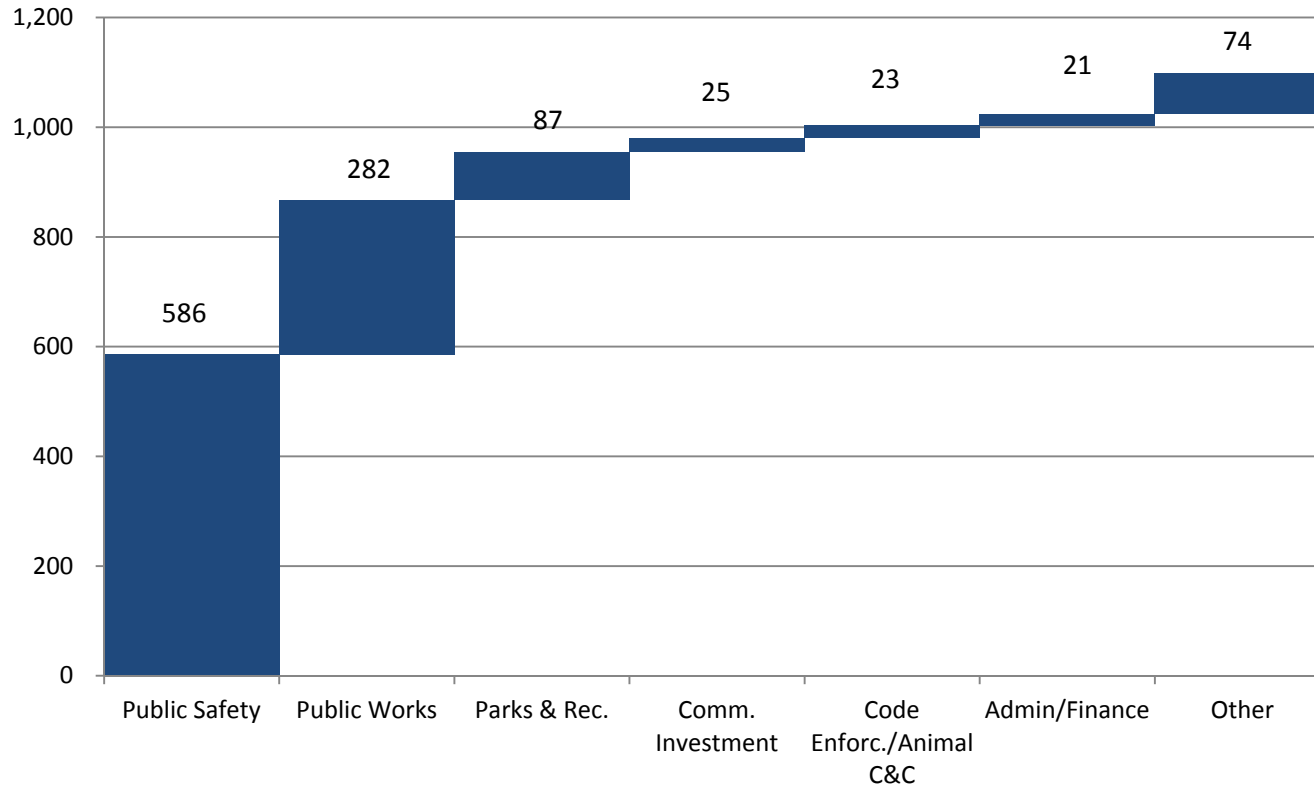


## Full Time Employees - 2009 to 2014





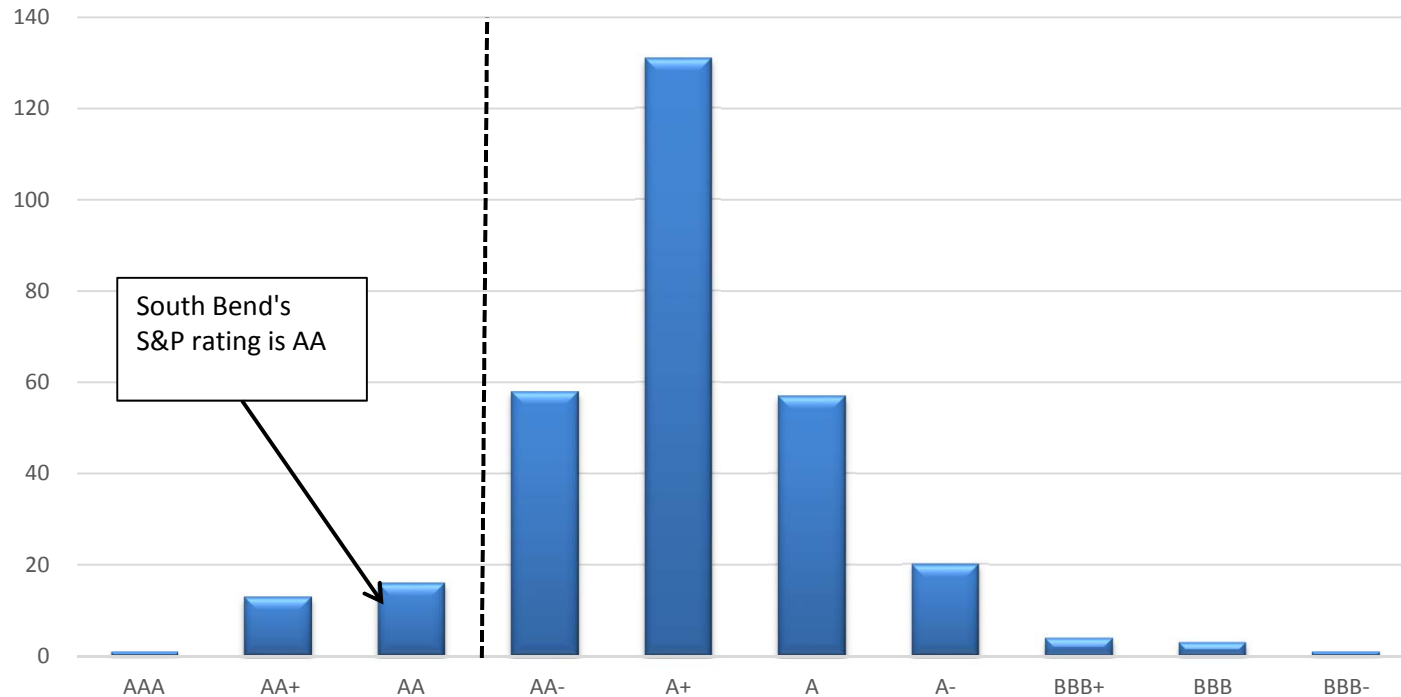
## Full Time Employees - December 31, 2014



| <u>Activity</u>         | <u>Total</u> | <u>Percent</u> |
|-------------------------|--------------|----------------|
| Public Safety           | 586          | 53.37%         |
| Public Works            | 282          | 25.68%         |
| Parks & Rec.            | 87           | 7.92%          |
| Comm. Investment        | 25           | 2.28%          |
| Code Enforc./Animal C&C | 23           | 2.09%          |
| Admin/Finance           | 21           | 1.91%          |
| Other                   | 74           | 6.74%          |
| <b>Total</b>            | <b>1,098</b> | <b>100.00%</b> |



## Indiana Local Government Standard & Poor's Bond Ratings July 2014



| S&P Bond Rating | Number of Units | Percent of Total | Local Governments  |
|-----------------|-----------------|------------------|--|
| AAA             | 1               | 0.33%            | State of Indiana   |
| AA+             | 13              | 4.28%            | Includes Carmel, East Noble Schools, Hamilton County, Westfield                  |
| AA              | 16              | 5.26%            | Includes South Bend, Fishers, West Lafayette, Indianapolis, Noblesville          |
| AA-             | 58              | 19.08%           | Includes Bloomington, Elkhart County, Fort Wayne, South Bend School Corp, Warsaw |
| A+              | 131             | 43.08%           | Includes Elkhart, Saint Joseph County, Mishawaka, Michigan City, St. Joe Airport |
| A               | 57              | 18.75%           | Includes Goshen, Hammond   |
| A-              | 20              | 6.58%            | Includes Marion, Princeton, Whiting  |
| BBB+            | 4               | 1.32%            | Includes Terre Haute Sanitation District   |
| BBB             | 3               | 0.99%            | Includes Munster Schools, Mount Vernon Schools, Hammond Sanitary District        |
| BBB-            | 1               | 0.33%            | Pike County School Corporation   |
| <b>Total</b>    | <b>304</b>      | <b>100.00%</b>   |  |



**S & P's General Obligation Ratings**  
**Indiana Second Class Cities**  
**As of July 9, 2014**

| <b>Obligor</b>   | <b>Rating</b> | <b>Outlook</b> |
|------------------|---------------|----------------|
| 1 South Bend     | AA            | STABLE         |
| 2 Fishers        | AA            | STABLE         |
| 3 Bloomington    | AA-           | STABLE         |
| 4 Fort Wayne     | AA-           | STABLE         |
| 5 Lafayette      | AA-           | STABLE         |
| 6 Columbus       | AA-           | STABLE         |
| 7 Mishawaka      | A+            | STABLE         |
| 8 Elkhart        | A+            | STABLE         |
| 9 Jeffersonville | A+            | STABLE         |
| 10 Anderson      | A+            | STABLE         |
| 11 New Albany    | A+            | STABLE         |
| 12 Richmond      | A+            | STABLE         |
| 13 Hammond       | A             | STABLE         |
| 14 Lawrence      | A             | STABLE         |

***Second Class City refers to Cities with population in excess of 35,000 residents and a City Council of 9 members.***

***Note: No public ratings of debt for Evansville, Gary, Greenwood, Kokomo, Muncie or Terre Haute.***



# South Bend is the Highest Rated Second Class City in the State of Indiana\*

## *Factors in South Bend's Credit Rating*

- Economic diversification
- Cash reserves
- Strength of financial operations
- Strong university and health care systems
- Unemployment and income levels

\* Second Class City refers to Cities with population in excess of 35,000





Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**City of South Bend  
Indiana**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2013**

Executive Director/CEO



# Appendix

**City of South Bend**  
**Revenue Summary - 2008 to 2014**  
**Prepared February 2015**

| <b>Fund</b>                  | <b>Fund Name</b>                      | <b>2008<br/>Actual (1)</b> | <b>2009<br/>Actual (1)</b> | <b>2010<br/>Actual</b> | <b>2011<br/>Actual</b> | <b>2012<br/>Actual</b> | <b>2013<br/>Actual</b> | <b>2014<br/>Actual</b> |
|------------------------------|---------------------------------------|----------------------------|----------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| <b>City Controlled Funds</b> |                                       |                            |                            |                        |                        |                        |                        |                        |
| <b>General Fund</b>          |                                       |                            |                            |                        |                        |                        |                        |                        |
| 101                          | GENERAL FUND - PROPERTY TAXES (1)     | 14,574,480                 | 79,162,937                 | 38,780,847             | 38,514,550             | 39,368,431             | 36,251,397             | 36,708,989             |
| 101                          | GENERAL FUND - PS LOIT TRANSFERS (2)  | 0                          | 0                          | 4,998,691              | 4,976,969              | 5,476,534              | 7,540,389              | 0                      |
| 101                          | GENERAL FUND - OTHER                  | 19,355,924                 | 17,118,721                 | 17,670,408             | 17,420,150             | 18,740,310             | 18,576,168             | 18,397,227             |
|                              | <b>Total General Fund</b>             | <b>33,930,404</b>          | <b>96,281,658</b>          | <b>61,449,946</b>      | <b>60,911,669</b>      | <b>63,585,275</b>      | <b>62,367,954</b>      | <b>55,106,216</b>      |
| <b>Special Revenue Funds</b> |                                       |                            |                            |                        |                        |                        |                        |                        |
| 102                          | RAINY DAY FUND                        | 3,393,886                  | 785,254                    | 2,010,972              | 24,477                 | 42,239                 | 29,524                 | 24,483                 |
| 103                          | EXCESS LEVY                           | 742                        | 285                        | 185,180                | 261                    | 0                      | 0                      | 3,648                  |
| 201                          | PARKS & REC - PROPERTY TAXES (1)      | 2,461,101                  | 13,919,096                 | 7,591,932              | 7,613,760              | 7,824,056              | 7,207,060              | 7,365,388              |
| 201                          | PARKS & REC - OTHER                   | 3,716,576                  | 3,709,703                  | 3,974,245              | 4,375,293              | 4,451,329              | 4,561,145              | 3,458,582              |
| 202                          | MOTOR VEHICLE HIGHWAY                 | 5,267,736                  | 5,101,624                  | 5,397,547              | 5,564,838              | 7,605,799              | 9,139,124              | 8,992,354              |
| 203                          | RECREATION - NONREVERTING             | 1,148,500                  | 1,027,465                  | 996,098                | 1,023,635              | 1,039,835              | 1,003,319              | 945,486                |
| 209                          | STUDEBAKER/OLIVER REVERTING GRANTS    | 388,269                    | 251,058                    | 683,781                | 411,454                | 5,485                  | 3,712                  | 3,078                  |
| 210                          | ECONOMIC DEVELOPMENT STATE GRANTS     | 355,484                    | 306,625                    | 3,289,539              | 1,039,422              | 220,472                | 238,065                | 73,042                 |
| 211                          | COMMUNITY INVESTMENT ADM.             | 0                          | 0                          | 0                      | 2,484,129              | 2,093,423              | 2,491,611              | 2,360,377              |
| 212                          | COMMUNITY INVESTMENT GRANTS           | 9,305,084                  | 4,672,752                  | 7,520,251              | 6,106,647              | 4,159,815              | 4,483,441              | 4,823,850              |
| 216                          | POLICE STATE SEIZURES                 | 49,975                     | 42,274                     | 31,634                 | 41,271                 | 29,005                 | 27,470                 | 28,765                 |
| 217                          | GIFT, DONATION, BEQUEST               | 37,300                     | 9,589                      | 9,502                  | 10,856                 | 20,863                 | 11,501                 | 175,300                |
| 218                          | POLICE CURFEW VIOLATIONS              | 2,255                      | 1,530                      | 1,247                  | 1,153                  | 470                    | 663                    | 471                    |
| 220                          | LAW ENFORCEMENT CONTINUING ED.        | 394,274                    | 339,490                    | 661,879                | 297,899                | 279,858                | 194,529                | 205,888                |
| 227                          | LOSS RECOVERY FUND                    | 4,462,214                  | 441,935                    | 16,091                 | 224,246                | 21,894                 | 3,845,642              | 22,331                 |
| 244                          | EMERGENCY 911 TELEPHONE               | 0                          | 0                          | 0                      | 0                      | 0                      | 0                      | 214,981                |
| 249                          | PUBLIC SAFETY L.O.I.T.                | 0                          | 0                          | 6,083,195              | 5,510,917              | 6,789,333              | 6,582,643              | 6,384,450              |
| 250                          | GENERAL GRANT                         | 1,160                      | 319                        | 15                     | 0                      | 0                      | 0                      | 0                      |
| 251                          | LOCAL ROADS & STREETS                 | 1,188,144                  | 1,068,972                  | 1,072,859              | 1,036,989              | 1,029,814              | 1,008,118              | 1,060,548              |
| 252                          | EXCESS WELFARE DISTRIBUTION           | 0                          | 2,922,079                  | 17,808                 | 6,545                  | 5,407                  | 0                      | 4                      |
| 258                          | HUMAN RIGHTS - FEDERAL GRANT          | 166,616                    | 135,088                    | 198,614                | 154,253                | 184,948                | 178,149                | 272,698                |
| 271                          | EASTRACE WATERWAY                     | 1,194                      | 284                        | 118                    | 78                     | 99                     | 49                     | 32                     |
| 273                          | MORRIS PAC/PALAIS ROYALE MARKETING    | 14,491                     | 18,693                     | 14,408                 | 4,118                  | 5,039                  | 7,113                  | 10,685                 |
| 280                          | POLICE BLOCK GRANTS                   | 0                          | 810,837                    | 2,031                  | 3,433                  | 681                    | 13                     | 11                     |
| 281                          | ECONOMIC DEVELOPMENT COMM - REV BONDS | 0                          | 0                          | 88                     | 926                    | 133                    | 93                     | 77                     |
| 289                          | HAZMAT                                | 11,626                     | 380                        | 271                    | 580                    | 13                     | 16,762                 | 24,118                 |
| 291                          | INDIANA RIVER RESCUE                  | 12,774                     | 22,800                     | 32,669                 | 26,545                 | 65,408                 | 66,068                 | 41,275                 |
| 292                          | POLICE GRANTS                         | 202,215                    | 55,056                     | 0                      | 49,038                 | 111,796                | 162,838                | 76,866                 |
| 294                          | REGIONAL POLICE ACADEMY               | 21,856                     | 15,471                     | 26,075                 | 24,048                 | 13,822                 | 21,013                 | 18,498                 |
| 295                          | COPS MORE GRANT                       | 32,645                     | 61,383                     | 34,300                 | 30,063                 | 40,690                 | 23,068                 | 12,414                 |
| 299                          | POLICE FEDERAL DRUG ENFORCEMENT       | 63,008                     | 48,372                     | 46,835                 | 85,182                 | 84,572                 | 194,569                | 67,724                 |
| 404                          | COUNTY OPTION INCOME TAX              | 6,504,988                  | 8,385,056                  | 7,828,067              | 8,223,812              | 9,443,965              | 8,509,056              | 9,208,687              |
| 408                          | ECONOMIC DEVELOPMENT INCOME TAX       | 4,330,228                  | 4,060,012                  | 9,330,188              | 7,948,566              | 9,673,476              | 8,785,077              | 9,209,938              |
| 410                          | URBAN DEVELOPMENT ACTION GRANT        | 955,453                    | 766,866                    | 2,895,913              | 558,646                | 7,670                  | 3,833                  | 78                     |
| 655                          | PROJECT RELEAF                        | 434,395                    | 431,018                    | 429,290                | 431,438                | 432,956                | 435,940                | 439,393                |
| 705                          | POLICE K-9 UNIT                       | 1,408                      | 0                          | 154                    | 1,006                  | 11                     | 8                      | 2,006                  |
|                              | <b>Total Special Revenue Funds</b>    | <b>44,925,597</b>          | <b>49,411,366</b>          | <b>60,382,796</b>      | <b>53,315,524</b>      | <b>55,684,376</b>      | <b>59,231,216</b>      | <b>55,527,526</b>      |

**City of South Bend**  
**Revenue Summary - 2008 to 2014**  
**Prepared February 2015**

| <b>Fund</b>                                   | <b>Fund Name</b>                      | <b>2008<br/>Actual (1)</b> | <b>2009<br/>Actual (1)</b> | <b>2010<br/>Actual</b> | <b>2011<br/>Actual</b> | <b>2012<br/>Actual</b> | <b>2013<br/>Actual</b> | <b>2014<br/>Actual</b> |
|---|---------------------------------------|----------------------------|----------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| <b>Debt Service Fund</b>                      |                                       |                            |                            |                        |                        |                        |                        |                        |
| 313   | HALL OF FAME DEBT SERVICE             | 454,564                    | 2,446,354                  | 1,575,924              | 1,750,141              | 1,306,284              | 1,406,963              | 629,087                |
| <b>Capital Project Funds</b>                  |                                       |                            |                            |                        |                        |                        |                        |                        |
| 377   | PROFESSIONAL SPORTS DEVELOPMENT       | 1,004,385                  | 1,152,319                  | 1,166,229              | 956,450                | 1,303,963              | 677,704                | 619,580                |
| 401   | COVELESKI STADIUM CAPITAL             | 11,192                     | 3,123                      | 370                    | 262                    | 327                    | 92                     | 13,600                 |
| 403   | ZOO ENDOWMENT                         | 4,354                      | 250                        | 2,095                  | 3,757                  | 13,211                 | 176                    | 139                    |
| 405   | PARK NONREVERTING CAPITAL             | 227,253                    | 200,255                    | 195,200                | 250,691                | 203,742                | 228,720                | 137,178                |
| 406   | CUMULATIVE CAPITAL DEVELOPMENT        | 588,689                    | 1,616,313                  | 765,152                | 630,877                | 603,408                | 552,148                | 518,386                |
| 407   | CUMULATIVE CAPITAL IMPROVEMENT        | 550,534                    | 530,574                    | 515,648                | 484,580                | 449,238                | 446,579                | 442,559                |
| 412   | MAJOR MOVES CONSTRUCTION              | 463,752                    | 113,908                    | 77,622                 | 109,896                | 715,263                | 500,882                | 536,455                |
| 416   | MORRIS PERFORMING ARTS CENTER CAPITAL | 93,551                     | 84,500                     | 118,271                | 85,791                 | 87,901                 | 101,947                | 81,132                 |
| 434   | CREED FUND                            | 1,022,878                  | 613,910                    | 419,363                | 734,607                | 654,444                | 244,899                | 301                    |
| 450   | PALAIS ROYALE HISTORIC PRESERVATION   | 17,009                     | 33,274                     | 13,805                 | 14,320                 | 12,113                 | 15,561                 | 9,766                  |
| 677   | HALL OF FAME CAPITAL                  | 224,403                    | 206,277                    | 204,024                | 2,910                  | 119,192                | 2,458                  | 1,823                  |
| <b>Total Capital &amp; Debt Service Funds</b> |                                       | <b>4,662,564</b>           | <b>7,001,057</b>           | <b>5,053,703</b>       | <b>5,024,282</b>       | <b>5,469,086</b>       | <b>4,178,129</b>       | <b>2,990,006</b>       |
| <b>Enterprise Funds</b>                       |                                       |                            |                            |                        |                        |                        |                        |                        |
| 287   | EMS / FIRE DEPARTMENT CAPITAL         | 0                          | 0                          | 0                      | 0                      | 0                      | 0                      | 0                      |
| 288   | EMS OPERATING                         | 2,199,396                  | 2,188,308                  | 2,919,148              | 2,568,500              | 2,288,561              | 8,323,032              | 2,751,726              |
| 600   | CONSOLIDATED BUILDING DEPARTMENT      | 1,167,563                  | 982,015                    | 873,650                | 891,604                | 1,010,067              | 954,229                | 3,710,384              |
| 601   | PARKING GARAGES                       | 1,004,156                  | 1,070,566                  | 1,048,884              | 1,074,230              | 923,966                | 971,598                | 1,021,117              |
| 610   | SOLID WASTE OPERATIONS                | 4,344,468                  | 4,755,199                  | 4,795,272              | 4,829,373              | 5,087,349              | 5,407,945              | 5,297,238              |
| 611   | SOLID WASTE CAPITAL                   | 393,661                    | 423,405                    | 331,174                | 239,062                | 259,479                | 830,708                | 790,065                |
| 620   | WATER WORKS OPERATIONS                | 13,993,027                 | 14,207,162                 | 14,226,351             | 14,149,682             | 15,598,809             | 15,109,621             | 14,546,188             |
| 622   | WATER WORKS CAPITAL                   | 1,085,219                  | 915,192                    | 277,977                | 1,345,040              | 3,791,481              | 13,709                 | 10,132                 |
| 623   | WATER WORKS BOND CAPITAL              | 1,401                      | 5,245,500                  | 10,555                 | 1,764                  | 8,455,624              | 16,550                 | 1,614                  |
| 624   | WATER WORKS CUSTOMER DEPOSIT          | 47,733                     | 11,514                     | 4,960                  | 3,971                  | 6,864                  | 4,861                  | 4,182                  |
| 625   | WATER WORKS SINKING FUND              | 3,839,568                  | 3,272,172                  | 3,557,260              | 3,556,581              | 1,646,743              | 2,056,004              | 2,052,253              |
| 626   | WATER WORKS BOND RESERVE              | 0                          | 0                          | 121,162                | 305,401                | 885,285                | 253,988                | 81,001                 |
| 629   | WATER WORKS RESERVE - O & M           | 209,538                    | 15,165                     | 996,501                | 7,206                  | 131,155                | 52,801                 | 59,382                 |
| 640   | SEWER REPAIR INSURANCE                | 672,763                    | 664,782                    | 586,976                | 547,845                | 549,923                | 552,869                | 589,895                |
| 641   | SEWAGE WORKS OPERATIONS               | 22,921,400                 | 24,019,035                 | 25,257,312             | 28,897,031             | 31,096,953             | 31,784,543             | 33,455,803             |
| 642   | SEWAGE WORKS CAPITAL                  | 2,983,573                  | 2,780,287                  | 1,301,577              | 13,524,497             | 4,496,026              | 194,410                | 4,015,111              |
| 643   | SEWAGE WORKS RESERVE - O & M          | 118,399                    | 27,752                     | 10,034                 | 409,583                | 15,457                 | 211,332                | 139,626                |
| 644   | WATER LEAK INSURANCE FUND             | 975,688                    | 0                          | 0                      | 0                      | 0                      | 0                      | 0                      |
| 645   | 2006 SEWER BOND                       | 24,204                     | 33,912                     | 97                     | 12                     | 0                      | 0                      | 0                      |
| 647   | 2007 SEWER BOND                       | 502,119                    | 400,281                    | 156,326                | 1,352                  | 202                    | 42                     | 3                      |
| 649   | SEWAGE WORKS BOND SINKING             | 6,335,129                  | 5,735,000                  | 7,520,570              | 6,923,468              | 8,369,028              | 9,463,725              | 9,309,751              |
| 650   | CLAY SEWAGE WORKS OPERATIONS          | 38,408                     | 8,481                      | 2                      | 2                      | 3                      | 2                      | 0                      |
| 651   | 2007B SEWER BOND                      | 469,876                    | 142,314                    | 30,308                 | 2,989                  | 575                    | 69                     | 0                      |
| 653   | SEWAGE WORKS DEBT SERVICE RESERVE     | 0                          | 4,541,322                  | 1,058,932              | 2,143,816              | 1,966,747              | 14,099                 | 3                      |
| 658   | 2010 SEWER BOND                       | 0                          | 0                          | 9,522,985              | 18,528                 | 4,348                  | 216                    | 6                      |
| 659   | 2011 SEWER BOND                       | 0                          | 0                          | 0                      | 21,508,738             | 91,421                 | 30,970                 | 19,665                 |
| 661   | 2012 SEWER BOND                       | 0                          | 0                          | 0                      | 0                      | 25,196,371             | 65,016                 | 51,261                 |
| 663   | 2013 SEWER BOND                       | 0                          | 0                          | 0                      | 0                      | 0                      | 0                      | 0                      |
| 664   | 2013 SEWER BOND ISSUANCE COSTS        | 0                          | 0                          | 0                      | 0                      | 0                      | 85,747                 | 13                     |
| 665   | 2015 SEWER BOND                       | 0                          | 0                          | 0                      | 0                      | 0                      | 0                      | 0                      |

**City of South Bend**  
**Revenue Summary - 2008 to 2014**  
**Prepared February 2015**

| <b>Fund</b> | <b>Fund Name</b>                                 | <b>2008<br/>Actual (1)</b> | <b>2009<br/>Actual (1)</b> | <b>2010<br/>Actual</b> | <b>2011<br/>Actual</b> | <b>2012<br/>Actual</b> | <b>2013<br/>Actual</b> | <b>2014<br/>Actual</b> |
|-------------|--|----------------------------|----------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| 670         | CENTURY CENTER                                   | 3,393,620                  | 2,823,446                  | 2,603,820              | 2,788,186              | 2,658,898              | 3,133,815              | 4,087,705              |
| 671         | CENTURY CENTER CAPITAL ACCOUNT                   | 0                          | 0                          | 0                      | 0                      | 1,444,422              | 675,315                | 328                    |
|             | <b>Total Enterprise Funds</b>                    | <b>66,720,909</b>          | <b>74,262,810</b>          | <b>77,211,833</b>      | <b>105,738,461</b>     | <b>115,975,757</b>     | <b>80,207,216</b>      | <b>81,994,452</b>      |
|             | <b>Internal Service Funds</b>                    |                            |                            |                        |                        |                        |                        |                        |
| 222         | CENTRAL SERVICES                                 | 3,509,704                  | 3,103,125                  | 3,281,537              | 3,341,396              | 6,708,059              | 7,254,877              | 7,064,136              |
| 224         | CENTRAL SERVICES CAPITAL                         | 0                          | 0                          | 0                      | 0                      | 0                      | 0                      | 0                      |
| 226         | LIABILITY INSURANCE                              | 2,712,837                  | 2,044,370                  | 2,898,051              | 3,078,648              | 2,967,528              | 3,009,847              | 3,036,214              |
| 278         | TAKE HOME VEHICLE POLICE                         | 0                          | 520,175                    | 62,038                 | 86,159                 | 128,200                | 124,848                | 123,640                |
| 711         | SELF-FUNDED EMPLOYEE BENEFITS                    | 14,290,046                 | 12,532,566                 | 9,623,999              | 11,275,664             | 11,075,304             | 12,156,648             | 13,318,977             |
| 713         | UNEMPLOYMENT COMPENSATION FUND                   | 0                          | 0                          | 0                      | 217,482                | 275,040                | 252,907                | 103,047                |
|             | <b>Total Internal Service Funds</b>              | <b>20,512,587</b>          | <b>18,200,236</b>          | <b>15,865,625</b>      | <b>17,999,349</b>      | <b>21,154,131</b>      | <b>22,799,127</b>      | <b>23,646,014</b>      |
|             | <b>Trust Funds</b>                               |                            |                            |                        |                        |                        |                        |                        |
| 701         | FIREFIGHTERS PENSION                             | 3,744,733                  | 6,622,109                  | 5,200,479              | 5,528,899              | 5,239,851              | 5,038,210              | 5,131,903              |
| 702         | POLICE PENSION                                   | 4,075,113                  | 7,571,010                  | 5,810,871              | 6,492,500              | 6,751,423              | 5,874,864              | 6,118,790              |
| 703         | POLICE/FIRE STATE PENS.                          | 0                          | 0                          | 0                      | 0                      | 1,216,103              | 0                      | 0                      |
| 730         | CITY CEMETARY TRUST FUND                         | 1,474                      | 357                        | 150                    | 118                    | 202                    | 138                    | 101                    |
|             | <b>Total Trust Funds</b>                         | <b>7,821,320</b>           | <b>14,193,476</b>          | <b>11,011,500</b>      | <b>12,021,517</b>      | <b>13,207,579</b>      | <b>10,913,212</b>      | <b>11,250,794</b>      |
|             | <b>Total City Funds</b>                          | <b>178,573,381</b>         | <b>259,350,603</b>         | <b>230,975,403</b>     | <b>255,010,802</b>     | <b>275,076,204</b>     | <b>239,696,854</b>     | <b>230,515,008</b>     |
|             | <b>Redevelopment Commission Controlled Funds</b> |                            |                            |                        |                        |                        |                        |                        |
|             | <b>Tax Increment Financing Funds</b>             |                            |                            |                        |                        |                        |                        |                        |
| 324         | TIF REVENUE - AIRPORT                            | 1,781,158                  | 11,723,053                 | 22,051,980             | 13,319,602             | 12,667,604             | 16,026,663             | 14,577,529             |
| 414         | TIF DISTRICT - SAMPLE-EWING GEN'L                | 5,876                      | 0                          | 0                      | 0                      | 0                      | 0                      | 0                      |
| 420         | TIF DISTRICT - SBCDA GENERAL                     | 267,774                    | 4,555,292                  | 7,809,863              | 6,109,627              | 5,495,844              | 3,464,066              | 5,085,359              |
| 422         | TIF DISTRICT - WEST WASHINGTON                   | 16,175                     | 359,961                    | 862,008                | 434,226                | 426,635                | 495,043                | 582,799                |
| 425         | TIF LEIGHTON PLAZA                               | 156,860                    | 144,332                    | 147,012                | 113,095                | 131,799                | 159,290                | 165,150                |
| 426         | TIF CENTRAL MEDICAL SERVICE AREA                 | 57,442                     | 933,885                    | 3,540,910              | 1,714,266              | 1,623,756              | 1,233,918              | 858,194                |
| 429         | TIF NORTHEAST DISTRICT                           | 233                        | 22,567                     | 195,745                | 716,103                | 1,356,334              | 849,684                | 1,576,991              |
| 430         | TIF SOUTHSIDE DEVELOPMENT AREA #1                | 3,095                      | 357,382                    | 4,102,951              | 1,819,106              | 3,891,739              | 2,421,638              | 2,388,812              |
| 431         | TIF SSDA #2 - ERSKINE COMMONS                    | 18                         | 1,241,831                  | 5,997,903              | 794,500                | 2,329                  | 0                      | 0                      |
| 432         | TIF SSDA #3 - ERSKINE VILLAGE                    | 4,782                      | 1,533,641                  | 3,771,192              | 1,616,374              | 27,801                 | 1,329,971              | 26,320                 |
| 435         | TIF DOUGLAS ROAD                                 | 0                          | 1,303,937                  | 619,818                | 306,299                | 286,436                | 324,393                | 322,452                |
| 436         | TIF NORTHEST RESIDENTIAL                         | 0                          | 0                          | 1,817,307              | 2,448,369              | 2,524,259              | 2,271,188              | 2,728,305              |
|             | <b>Total Tax Increment Financing Funds</b>       | <b>2,293,413</b>           | <b>22,175,881</b>          | <b>50,916,689</b>      | <b>29,391,567</b>      | <b>28,434,536</b>      | <b>28,575,854</b>      | <b>28,311,911</b>      |
|             | <b>Redevelopment Funds</b>                       |                            |                            |                        |                        |                        |                        |                        |
| 305         | SBCDA BOND PROCEEDS - 2003                       | 188,939                    | 34,171                     | 8,832                  | 2,657                  | 0                      | 0                      | 0                      |
| 428         | REDEVELOPMENT DISTRICT CAPITAL - AEDA2003        | 10,213                     | 2,725                      | 1,202                  | 0                      | 0                      | 0                      | 0                      |
| 433         | REDEVELOPMENT ADMINISTRATION GENERAL             | 2,822                      | 669                        | 214                    | 107                    | 164                    | 104                    | 45                     |
| 438         | COVELESKI BOND CONSTRUCTION                      | 0                          | 0                          | 4,980,000              | 5,268                  | 0                      | 0                      | 0                      |
| 439         | CERTIFIED TECHNOLOGY PARK                        | 0                          | 0                          | 0                      | 812,791                | 3,571                  | 2,866,234              | 1,337,965              |
| 454         | AIRPORT URBAN ENTERPRISE ZONE                    | 0                          | 809,305                    | 302,172                | 123,638                | 113,044                | 1,289                  | 1,069                  |

**City of South Bend**  
**Revenue Summary - 2008 to 2014**  
**Prepared February 2015**

| <b>Fund</b>   | <b>Fund Name</b>                            | <b>2008<br/>Actual (1)</b> | <b>2009<br/>Actual (1)</b> | <b>2010<br/>Actual</b> | <b>2011<br/>Actual</b> | <b>2012<br/>Actual</b> | <b>2013<br/>Actual</b> | <b>2014<br/>Actual</b> |
|---|---|----------------------------|----------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| 619   | BLACKTHORN GOLF COURSE OPERATIONS           | 1,488,676                  | 1,532,523                  | 1,482,945              | 1,393,351              | 1,669,151              | 1,580,513              | 1,539,385              |
|   | <b>Total Redevelopment Funds</b>            | <b>1,690,650</b>           | <b>2,379,393</b>           | <b>6,775,365</b>       | <b>2,337,812</b>       | <b>1,785,930</b>       | <b>4,448,140</b>       | <b>2,878,464</b>       |
|   | <b>Debt Service Funds</b>                   |                            |                            |                        |                        |                        |                        |                        |
| 314   | REDEV BOND - 1990 PUBLIC IMPROVEMENT        | 30,589                     | 9,636                      | 3,027                  | 2,373                  | 3,009                  | 0                      | 0                      |
| 315   | AIRPORT 2003 DEBT RESERVE                   | 445,485                    | 16,949                     | 7,090                  | 5,538                  | 5,571                  | 3,567                  | 2,949                  |
| 317   | COVELESKI BOND DEBT RESERVE                 | 0                          | 0                          | 498,000                | 1,277                  | 2,470                  | 1,725                  | 1,430                  |
| 319   | REDEVELOPMENT BOND - BLACKTHORN GOLF        | 37,970                     | 8,742                      | 3,627                  | 2,827                  | 4,420                  | 464                    | 0                      |
| 328   | SBCDA 2003 DEBT RESERVE                     | 254,235                    | 9,768                      | 4,053                  | 640,792                | 8,258                  | 5,959                  | 4,927                  |
|   | <b>Total Debt Service Funds</b>             | <b>768,279</b>             | <b>45,095</b>              | <b>515,797</b>         | <b>652,807</b>         | <b>23,728</b>          | <b>11,715</b>          | <b>9,306</b>           |
|   | <b>Total Redevelopment Commission Funds</b> | <b>4,752,342</b>           | <b>24,600,369</b>          | <b>58,207,851</b>      | <b>32,382,186</b>      | <b>30,244,194</b>      | <b>33,035,709</b>      | <b>31,199,681</b>      |
|   | <b>Grand Totals</b>                         | <b>183,325,723</b>         | <b>283,950,972</b>         | <b>289,183,254</b>     | <b>287,392,988</b>     | <b>305,320,398</b>     | <b>272,732,563</b>     | <b>261,714,689</b>     |
| (1) Property taxes in the amount of \$65,855,836 for 2008 not collected until 2009 due to delay in tax billing. |   |                            |                            |                        |                        |                        |                        |                        |

**City of South Bend**  
**Revenue Crosswalk - 2014 Actual**  
**Updated February 2015**

| Fund                         | Fund/Department Name                  | Property Taxes   | Local Income Taxes | Other Taxes      | Grants/ Intergov. | Charges for Services | Interest Earnings | Donations      | Other Income     | Transfers In     | Total             |
|------------------------------|---------------------------------------|------------------|--------------------|------------------|-------------------|----------------------|-------------------|----------------|------------------|------------------|-------------------|
| <b>City Controlled Funds</b> |                                       |                  |                    |                  |                   |                      |                   |                |                  |                  |                   |
| 101                          | General Fund                          | 36,708,989       | 0                  | 4,197,073        | 7,680,310         | 3,444,203            | 57,897            | 330,938        | 1,686,806        | 1,000,000        | 55,106,216        |
| <b>Special Revenue Funds</b> |                                       |                  |                    |                  |                   |                      |                   |                |                  |                  |                   |
| 102                          | RAINY DAY FUND                        | 0                | 0                  | 0                | 0                 | 0                    | 24,483            | 0              | 0                | 0                | 24,483            |
| 103                          | EXCESS LEVY                           | 0                | 0                  | 0                | 0                 | 0                    | 0                 | 0              | 3,648            | 0                | 3,648             |
| 201                          | PARKS & RECREATION                    | 7,365,388        | 0                  | 653,704          | 729,389           | 1,967,071            | 6,055             | 0              | 102,363          | 0                | 10,823,970        |
| 202                          | MOTOR VEHICLE HIGHWAY                 | 0                | 0                  | 5,320,036        | 0                 | 336,931              | 10,051            | 0              | 108,754          | 3,216,582        | 8,992,354         |
| 203                          | RECREATION - NONREVERTING             | 0                | 0                  | 0                | 0                 | 842,289              | 2,422             | 0              | 100,775          | 0                | 945,486           |
| 209                          | STUDEBAKER/OLIVER REVERTING GRANTS    | 0                | 0                  | 0                | 0                 | 0                    | 3,078             | 0              | 0                | 0                | 3,078             |
| 210                          | ECONOMIC DEVELOPMENT STATE GRANTS     | 0                | 0                  | 0                | 0                 | 0                    | 73,042            | 0              | 0                | 0                | 73,042            |
| 211                          | DCI OPERATING FUND                    | 0                | 0                  | 0                | 347,467           | 0                    | 2,626             | 0              | 321,325          | 1,688,959        | 2,360,377         |
| 212                          | DCI GRANT FUND                        | 0                | 0                  | 0                | 4,287,122         | 0                    | 1,582             | 0              | 535,146          | 0                | 4,823,850         |
| 216                          | POLICE STATE SEIZURES                 | 0                | 0                  | 0                | 28,309            | 0                    | 456               | 0              | 0                | 0                | 28,765            |
| 217                          | GIFT, DONATION, BEQUEST               | 0                | 0                  | 0                | 0                 | 0                    | 382               | 174,918        | 0                | 0                | 175,300           |
| 218                          | POLICE CURFEW VIOLATIONS              | 0                | 0                  | 0                | 0                 | 438                  | 33                | 0              | 0                | 0                | 471               |
| 220                          | LAW ENFORCEMENT CONTINUING EDUCATION  | 0                | 0                  | 0                | 10,000            | 156,826              | 2,839             | 560            | 35,663           | 0                | 205,888           |
| 227                          | LOSS RECOVERY FUND                    | 0                | 0                  | 0                | 0                 | 0                    | 22,331            | 0              | 0                | 0                | 22,331            |
| 244                          | EMERGENCY 911 TELEPHONE               | 0                | 0                  | 0                | 215,000           | 0                    | (19)              | 0              | 0                | 0                | 214,981           |
| 249                          | PUBLIC SAFETY L.O.I.T.                | 0                | 6,380,029          | 0                | 0                 | 0                    | 4,421             | 0              | 0                | 0                | 6,384,450         |
| 251                          | LOCAL ROADS & STREETS                 | 0                | 0                  | 1,017,383        | 0                 | 0                    | 6,174             | 0              | 36,991           | 0                | 1,060,548         |
| 252                          | EXCESS WELFARE DISTRIBUTION           | 0                | 0                  | 0                | 0                 | 0                    | 4                 | 0              | 0                | 0                | 4                 |
| 258                          | HUMAN RIGHTS - FEDERAL GRANT          | 0                | 0                  | 0                | 185,783           | 0                    | 1,480             | 0              | 85,435           | 0                | 272,698           |
| 271                          | EASTRACE WATERWAY                     | 0                | 0                  | 0                | 0                 | 0                    | 32                | 0              | 0                | 0                | 32                |
| 273                          | MORRIS PAC/PALAIS ROYALE MARKETING    | 0                | 0                  | 0                | 0                 | 10,610               | 75                | 0              | 0                | 0                | 10,685            |
| 280                          | POLICE BLOCK GRANTS                   | 0                | 0                  | 0                | 0                 | 0                    | 11                | 0              | 0                | 0                | 11                |
| 281                          | ECONOMIC DEVELOPMENT COMM - REV BONDS | 0                | 0                  | 0                | 0                 | 0                    | 77                | 0              | 0                | 0                | 77                |
| 289                          | HAZMAT                                | 0                | 0                  | 0                | 0                 | 0                    | 63                | 0              | 24,055           | 0                | 24,118            |
| 291                          | INDIANA RIVER RESCUE                  | 0                | 0                  | 0                | 975               | 40,000               | 300               | 0              | 0                | 0                | 41,275            |
| 292                          | POLICE GRANTS                         | 0                | 0                  | 0                | 76,921            | 0                    | (55)              | 0              | 0                | 0                | 76,866            |
| 294                          | REGIONAL POLICE ACADEMY               | 0                | 0                  | 0                | 0                 | 18,275               | 223               | 0              | 0                | 0                | 18,498            |
| 295                          | COPS MORE GRANT                       | 0                | 0                  | 0                | 2,300             | 0                    | 318               | 0              | 9,796            | 0                | 12,414            |
| 299                          | POLICE FEDERAL DRUG ENFORCEMENT       | 0                | 0                  | 0                | 59,110            | 0                    | 978               | 0              | 7,636            | 0                | 67,724            |
| 404                          | COUNTY OPTION INCOME TAX              | 0                | 8,645,811          | 0                | 0                 | 0                    | 41,371            | 0              | 521,505          | 0                | 9,208,687         |
| 408                          | ECONOMIC DEVELOPMENT INCOME TAX       | 0                | 8,796,821          | 0                | 0                 | 0                    | 28,527            | 0              | 384,590          | 0                | 9,209,938         |
| 410                          | URBAN DEVELOPMENT ACTION GRANT (UDAG) | 0                | 0                  | 0                | 0                 | 0                    | 78                | 0              | 0                | 0                | 78                |
| 655                          | PROJECT RELEAF                        | 0                | 0                  | 0                | 0                 | 436,317              | 3,076             | 0              | 0                | 0                | 439,393           |
| 705                          | POLICE K-9 UNIT                       | 0                | 0                  | 0                | 0                 | 0                    | 6                 | 2,000          | 0                | 0                | 2,006             |
|                              | <b>Total Special Revenue Funds</b>    | <b>7,365,388</b> | <b>23,822,661</b>  | <b>6,991,123</b> | <b>5,942,376</b>  | <b>3,808,757</b>     | <b>236,520</b>    | <b>177,478</b> | <b>2,277,682</b> | <b>4,905,541</b> | <b>55,527,526</b> |
| <b>Debt Service Fund</b>     |                                       |                  |                    |                  |                   |                      |                   |                |                  |                  |                   |
| 313                          | HALL OF FAME DEBT SERVICE             | 497,768          | 0                  | 45,683           | 85,677            | 0                    | (41)              | 0              | 0                | 0                | 629,087           |
| <b>Capital Project Funds</b> |                                       |                  |                    |                  |                   |                      |                   |                |                  |                  |                   |
| 377                          | PROFESSIONAL SPORTS DEVELOPMENT       | 0                | 0                  | 551,252          | 0                 | 0                    | 1,618             | 0              | 66,710           | 0                | 619,580           |
| 401                          | COVELESKI STADIUM CAPITAL             | 0                | 0                  | 0                | 0                 | 0                    | 74                | 0              | 13,526           | 0                | 13,600            |
| 403                          | ZOO ENDOWMENT                         | 0                | 0                  | 0                | 0                 | 0                    | 139               | 0              | 0                | 0                | 139               |
| 405                          | PARK NONREVERTING CAPITAL             | 0                | 0                  | 0                | 0                 | 0                    | 1,083             | 0              | 39,276           | 96,819           | 137,178           |
| 406                          | CUMULATIVE CAPITAL DEVELOPMENT        | 430,786          | 0                  | 38,234           | 46,692            | 0                    | 1,820             | 0              | 854              | 0                | 518,386           |
| 407                          | CUMULATIVE CAPITAL IMPROVEMENT        | 0                | 0                  | 417,476          | 0                 | 0                    | 83                | 0              | 25,000           | 0                | 442,559           |

**City of South Bend**  
**Revenue Crosswalk - 2014 Actual**  
**Updated February 2015**

| Fund | Fund/Department Name                          | Property Taxes | Local Income Taxes | Other Taxes      | Grants/ Intergov. | Charges for Services | Interest Earnings | Donations | Other Income      | Transfers In      | Total             |
|------|---|----------------|--------------------|------------------|-------------------|----------------------|-------------------|-----------|-------------------|-------------------|-------------------|
| 412  | MAJOR MOVES CONSTRUCTION                      | 0              | 0                  | 0                | 0                 | 0                    | 251,113           | 0         | 285,342           | 0                 | 536,455           |
| 416  | MORRIS PERFORMING ARTS CENTER CAPITAL         | 0              | 0                  | 0                | 0                 | 79,779               | 1,353             | 0         | 0                 | 0                 | 81,132            |
| 434  | CREED FUND                                    | 0              | 0                  | 0                | 0                 | 0                    | 301               | 0         | 0                 | 0                 | 301               |
| 450  | PALAIS ROYALE HISTORIC PRESERVATION           | 0              | 0                  | 0                | 0                 | 9,607                | 159               | 0         | 0                 | 0                 | 9,766             |
| 677  | HALL OF FAME CAPITAL                          | 0              | 0                  | 0                | 0                 | 0                    | 1,823             | 0         | 0                 | 0                 | 1,823             |
|      | <b>Total Capital &amp; Debt Service Funds</b> | <b>928,554</b> | <b>0</b>           | <b>1,052,645</b> | <b>132,369</b>    | <b>89,386</b>        | <b>259,525</b>    | <b>0</b>  | <b>430,708</b>    | <b>96,819</b>     | <b>2,990,006</b>  |
|      | <b>Enterprise Funds</b>                       |                |                    |                  |                   |                      |                   |           |                   |                   |                   |
| 288  | EMS OPERATING                                 | 0              | 0                  | 0                | 0                 | 2,734,067            | 13,284            | 0         | 4,375             | 0                 | 2,751,726         |
| 600  | CONSOLIDATED BUILDING DEPARTMENT              | 0              | 0                  | 0                | 0                 | 1,401,575            | 930               | 0         | 1,319             | 2,306,560         | 3,710,384         |
| 601  | PARKING GARAGES                               | 0              | 0                  | 0                | 0                 | 953,902              | 2,787             | 0         | 64,428            | 0                 | 1,021,117         |
| 610  | SOLID WASTE OPERATIONS                        | 0              | 0                  | 0                | 0                 | 4,790,651            | 1,530             | 0         | 505,057           | 0                 | 5,297,238         |
| 611  | SOLID WASTE CAPITAL                           | 0              | 0                  | 0                | 0                 | 0                    | 149               | 0         | 0                 | 789,916           | 790,065           |
| 620  | WATER WORKS OPERATIONS                        | 0              | 0                  | 0                | 0                 | 14,385,340           | 8,523             | 0         | 137,714           | 14,611            | 14,546,188        |
| 622  | WATER WORKS CAPITAL                           | 0              | 0                  | 0                | 0                 | 0                    | 10,132            | 0         | 0                 | 0                 | 10,132            |
| 623  | WATER WORKS BOND CAPITAL                      | 0              | 0                  | 0                | 0                 | 0                    | 1,614             | 0         | 0                 | 0                 | 1,614             |
| 624  | WATER WORKS CUSTOMER DEPOSIT                  | 0              | 0                  | 0                | 0                 | 0                    | 4,142             | 0         | 0                 | 40                | 4,182             |
| 625  | WATER WORKS SINKING FUND                      | 0              | 0                  | 0                | 0                 | 0                    | 2,533             | 0         | 0                 | 2,049,720         | 2,052,253         |
| 626  | WATER WORKS BOND RESERVE                      | 0              | 0                  | 0                | 0                 | 0                    | 4,459             | 0         | 0                 | 76,542            | 81,001            |
| 629  | WATER WORKS RESERVE - O & M                   | 0              | 0                  | 0                | 0                 | 0                    | 5,875             | 0         | 0                 | 53,507            | 59,382            |
| 640  | SEWER REPAIR INSURANCE                        | 0              | 0                  | 0                | 0                 | 585,858              | 4,037             | 0         | 0                 | 0                 | 589,895           |
| 641  | SEWAGE WORKS OPERATIONS                       | 0              | 0                  | 0                | 0                 | 33,317,016           | 15,306            | 0         | 111,844           | 11,637            | 33,455,803        |
| 642  | SEWAGE WORKS CAPITAL                          | 0              | 0                  | 0                | 0                 | 0                    | 15,111            | 0         | 0                 | 4,000,000         | 4,015,111         |
| 643  | SEWAGE WORKS RESERVE - O & M                  | 0              | 0                  | 0                | 0                 | 0                    | 9,662             | 0         | 0                 | 129,964           | 139,626           |
| 647  | 2007 SEWER BOND                               | 0              | 0                  | 0                | 0                 | 0                    | 3                 | 0         | 0                 | 0                 | 3                 |
| 649  | SEWAGE WORKS BOND SINKING                     | 0              | 0                  | 0                | 0                 | 0                    | 12,106            | 0         | 0                 | 9,297,645         | 9,309,751         |
| 653  | SEWAGE WORKS DEBT SERVICE RESERVE             | 0              | 0                  | 0                | 0                 | 0                    | 3                 | 0         | 0                 | 0                 | 3                 |
| 658  | 2010 SEWER BOND                               | 0              | 0                  | 0                | 0                 | 0                    | 6                 | 0         | 0                 | 0                 | 6                 |
| 659  | 2011 SEWER BOND                               | 0              | 0                  | 0                | 0                 | 0                    | 19,665            | 0         | 0                 | 0                 | 19,665            |
| 661  | 2012 SEWER BOND                               | 0              | 0                  | 0                | 0                 | 0                    | 51,261            | 0         | 0                 | 0                 | 51,261            |
| 664  | 2013 SEWER BOND ISSUANCE COSTS                | 0              | 0                  | 0                | 0                 | 0                    | 13                | 0         | 0                 | 0                 | 13                |
| 670  | CENTURY CENTER                                | 0              | 0                  | 1,313,450        | 0                 | 2,725,662            | 0                 | 0         | 48,593            | 0                 | 4,087,705         |
| 671  | CENTURY CENTER CAPITAL ACCOUNT                | 0              | 0                  | 0                | 0                 | 0                    | 328               | 0         | 0                 | 0                 | 328               |
|      | <b>Total Enterprise Funds</b>                 | <b>0</b>       | <b>0</b>           | <b>1,313,450</b> | <b>0</b>          | <b>60,894,071</b>    | <b>183,459</b>    | <b>0</b>  | <b>873,330</b>    | <b>18,730,142</b> | <b>81,994,452</b> |
|      | <b>Internal Service Funds</b>                 |                |                    |                  |                   |                      |                   |           |                   |                   |                   |
| 222  | CENTRAL SERVICES                              | 0              | 0                  | 0                | 0                 | 6,967,892            | 3,062             | 0         | 93,182            | 0                 | 7,064,136         |
| 226  | LIABILITY INSURANCE                           | 0              | 0                  | 0                | 0                 | 2,859,719            | 14,433            | 0         | 162,062           | 0                 | 3,036,214         |
| 278  | TAKE HOME VEHICLE POLICE                      | 0              | 0                  | 0                | 0                 | 0                    | 1,407             | 0         | 122,233           | 0                 | 123,640           |
| 711  | SELF-FUNDED EMPLOYEE BENEFITS                 | 0              | 0                  | 0                | 0                 | 0                    | 15,785            | 0         | 13,303,192        | 0                 | 13,318,977        |
| 713  | UNEMPLOYMENT COMPENSATION FUND                | 0              | 0                  | 0                | 0                 | 0                    | 683               | 0         | 102,364           | 0                 | 103,047           |
|      | <b>Total Internal Service Funds</b>           | <b>0</b>       | <b>0</b>           | <b>0</b>         | <b>0</b>          | <b>9,827,611</b>     | <b>35,370</b>     | <b>0</b>  | <b>13,783,033</b> | <b>0</b>          | <b>23,646,014</b> |
|      | <b>Trust Funds</b>                            |                |                    |                  |                   |                      |                   |           |                   |                   |                   |
| 701  | FIREFIGHTERS PENSION                          | 0              | 0                  | 0                | 5,129,098         | 0                    | 1,321             | 0         | 1,484             | 0                 | 5,131,903         |
| 702  | POLICE PENSION                                | 0              | 0                  | 0                | 6,111,865         | 0                    | 2,666             | 0         | 4,259             | 0                 | 6,118,790         |
| 730  | CITY CEMETARY TRUST FUND                      | 0              | 0                  | 0                | 0                 | 0                    | 101               | 0         | 0                 | 0                 | 101               |
|      | <b>Total Trust Funds</b>                      | <b>0</b>       | <b>0</b>           | <b>0</b>         | <b>11,240,963</b> | <b>0</b>             | <b>4,088</b>      | <b>0</b>  | <b>5,743</b>      | <b>0</b>          | <b>11,250,794</b> |



**City of South Bend**  
**Revenue Crosswalk - 2014 Actual**  
**Updated February 2015**

| Fund | Fund/Department Name                             | Property Taxes    | Local Income Taxes | Other Taxes       | Grants/ Intergov. | Charges for Services | Interest Earnings | Donations      | Other Income      | Transfers In      | Total              |
|------|--|-------------------|--------------------|-------------------|-------------------|----------------------|-------------------|----------------|-------------------|-------------------|--------------------|
|      | <b>Total City Funds</b>                          | <b>45,002,931</b> | <b>23,822,661</b>  | <b>13,554,291</b> | <b>24,996,018</b> | <b>78,064,028</b>    | <b>776,859</b>    | <b>508,416</b> | <b>19,057,302</b> | <b>24,732,502</b> | <b>230,515,008</b> |
|      | <b>Redevelopment Commission Controlled Funds</b> |                   |                    |                   |                   |                      |                   |                |                   |                   |                    |
|      | <b>Tax Increment Financing Funds</b>             |                   |                    |                   |                   |                      |                   |                |                   |                   |                    |
| 324  | TIF REVENUE - AIRPORT                            | 14,284,734        | 0                  | 0                 | 0                 | 0                    | 67,124            | 0              | 222,123           | 3,548             | 14,577,529         |
| 420  | TIF DISTRICT - SBCDA GENERAL                     | 4,309,727         | 0                  | 400,000           | 0                 | 0                    | 40,168            | 0              | 329,535           | 5,929             | 5,085,359          |
| 422  | TIF DISTRICT - WEST WASHINGTON                   | 580,987           | 0                  | 0                 | 0                 | 0                    | 1,812             | 0              | 0                 | 0                 | 582,799            |
| 425  | TIF LEIGHTON PLAZA                               | 0                 | 0                  | 0                 | 0                 | 0                    | 252               | 0              | 164,898           | 0                 | 165,150            |
| 426  | TIF CENTRAL MEDICAL SERVICE AREA                 | 851,211           | 0                  | 0                 | 0                 | 0                    | 6,983             | 0              | 0                 | 0                 | 858,194            |
| 429  | TIF NORTHEAST DISTRICT                           | 1,568,240         | 0                  | 0                 | 0                 | 0                    | 8,751             | 0              | 0                 | 0                 | 1,576,991          |
| 430  | TIF SOUTHSIDE DEVELOPMENT AREA #1                | 2,379,212         | 0                  | 0                 | 0                 | 0                    | 9,600             | 0              | 0                 | 0                 | 2,388,812          |
| 432  | TIF SSDA #3 - ERSKINE VILLAGE                    | 9,175             | 0                  | 0                 | 0                 | 0                    | 17,145            | 0              | 0                 | 0                 | 26,320             |
| 435  | TIF DOUGLAS ROAD                                 | 321,895           | 0                  | 0                 | 0                 | 0                    | 557               | 0              | 0                 | 0                 | 322,452            |
| 436  | TIF NORTHEST RESIDENTIAL                         | 2,725,909         | 0                  | 0                 | 0                 | 0                    | 2,396             | 0              | 0                 | 0                 | 2,728,305          |
|      | <b>Total Tax Increment Financing Funds</b>       | <b>27,031,090</b> | <b>0</b>           | <b>400,000</b>    | <b>0</b>          | <b>0</b>             | <b>154,788</b>    | <b>0</b>       | <b>716,556</b>    | <b>9,477</b>      | <b>28,311,911</b>  |
|      | <b>Redevelopment Funds</b>                       |                   |                    |                   |                   |                      |                   |                |                   |                   |                    |
| 433  | REDEVELOPMENT ADMINISTRATION GENERAL             | 0                 | 0                  | 0                 | 0                 | 0                    | 45                | 0              | 0                 | 0                 | 45                 |
| 439  | CERTIFIED TECHNOLOGY PARK                        | 0                 | 0                  | 0                 | 0                 | 0                    | 9,783             | 0              | 1,328,182         | 0                 | 1,337,965          |
| 454  | AIRPORT URBAN ENTERPRISE_ZONE                    | 0                 | 0                  | 0                 | 0                 | 0                    | 1,069             | 0              | 0                 | 0                 | 1,069              |
| 619  | BLACKTHORN GOLF COURSE OPERATIONS                | 0                 | 0                  | 0                 | 0                 | 1,539,385            | 0                 | 0              | 0                 | 0                 | 1,539,385          |
|      | <b>Total Redevelopment Funds</b>                 | <b>0</b>          | <b>0</b>           | <b>0</b>          | <b>0</b>          | <b>1,539,385</b>     | <b>10,897</b>     | <b>0</b>       | <b>1,328,182</b>  | <b>0</b>          | <b>2,878,464</b>   |
|      | <b>Debt Service Funds</b>                        |                   |                    |                   |                   |                      |                   |                |                   |                   |                    |
| 315  | AIRPORT 2003 DEBT RESERVE                        | 0                 | 0                  | 0                 | 0                 | 0                    | 2,949             | 0              | 0                 | 0                 | 2,949              |
| 317  | COVELESKI BOND DEBT RESERVE                      | 0                 | 0                  | 0                 | 0                 | 0                    | 1,430             | 0              | 0                 | 0                 | 1,430              |
| 328  | SBCDA 2003 DEBT RESERVE                          | 0                 | 0                  | 0                 | 0                 | 0                    | 4,927             | 0              | 0                 | 0                 | 4,927              |
|      | <b>Total Debt Service Funds</b>                  | <b>0</b>          | <b>0</b>           | <b>0</b>          | <b>0</b>          | <b>0</b>             | <b>9,306</b>      | <b>0</b>       | <b>0</b>          | <b>0</b>          | <b>9,306</b>       |
|      | <b>Total Redevelopment Commission Funds</b>      | <b>27,031,090</b> | <b>0</b>           | <b>400,000</b>    | <b>0</b>          | <b>1,539,385</b>     | <b>174,991</b>    | <b>0</b>       | <b>2,044,738</b>  | <b>9,477</b>      | <b>31,199,681</b>  |
|      | <b>Grand Total</b>                               | <b>72,034,021</b> | <b>23,822,661</b>  | <b>13,954,291</b> | <b>24,996,018</b> | <b>79,603,413</b>    | <b>951,850</b>    | <b>508,416</b> | <b>21,102,040</b> | <b>24,741,979</b> | <b>261,714,689</b> |

**City of South Bend**  
**Expenditure Summary - 2008 to 2014**  
**Prepared February 2015**

| <b>Fund</b>                  | <b>Fund Name</b>                              | <b>2008<br/>Actual</b> | <b>2009<br/>Actual</b> | <b>2010<br/>Actual</b> | <b>2011<br/>Actual</b> | <b>2012<br/>Actual</b> | <b>2013<br/>Actual</b> | <b>2014<br/>Actual</b> |
|------------------------------|---|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| <b>City Controlled Funds</b> |   |                        |                        |                        |                        |                        |                        |                        |
| <b>General Fund</b>          |   |                        |                        |                        |                        |                        |                        |                        |
| 101-0101                     | Mayor   | 882,649                | 714,136                | 625,698                | 636,428                | 619,133                | 631,570                | 697,607                |
| 101-0104                     | 311 Call Center                               | 0                      | 0                      | 0                      | 0                      | 0                      | 268,753                | 429,313                |
| 101-0103                     | Board of Safety                               | 14,639                 | 450                    | 0                      | 0                      | 0                      | 0                      | 0                      |
| 101-0201                     | City Clerk                                    | 307,901                | 314,652                | 279,314                | 311,388                | 304,355                | 323,764                | 333,594                |
| 101-0301                     | Common Council                                | 597,272                | 316,114                | 294,613                | 296,742                | 379,017                | 348,922                | 417,659                |
| 101-0401                     | Administration & Finance                      | 1,621,827              | 1,242,295              | 1,253,734              | 1,420,841              | 1,560,874              | 1,803,645              | 1,951,255              |
| 101-0404                     | Morris Performing Arts Center                 | 839,309                | 884,145                | 820,438                | 878,897                | 913,867                | 925,136                | 922,302                |
| 101-0405                     | Palais Royale Ballroom                        | 483,361                | 403,142                | 328,956                | 305,476                | 327,142                | 396,960                | 401,326                |
| 101-0407                     | Youth Services Bureau                         | 75,000                 | 0                      | 0                      | 0                      | 0                      | 0                      | 0                      |
| 101-0408                     | Art Association                               | 65,000                 | 0                      | 0                      | 0                      | 0                      | 0                      | 0                      |
| 101-0409                     | Studebaker Museum                             | 185,527                | 68,721                 | 0                      | 0                      | 0                      | 0                      | 0                      |
| 101-0460                     | Main Street Parking Garage Capital            | 55,000                 | 0                      | 0                      | 0                      | 0                      | 0                      | 0                      |
| 101-0462                     | Leighton Plaza Capital                        | 42,840                 | 7,550                  | 0                      | 0                      | 0                      | 0                      | 0                      |
| 101-0501                     | Legal Department                              | 902,796                | 766,549                | 724,752                | 871,701                | 772,965                | 895,790                | 945,954                |
| 101-0600                     | Energy Office                                 | 0                      | 11,109                 | 84,977                 | 424,219                | 472,239                | 54,256                 | 0                      |
| 101-0602                     | Engineering                                   | 4,991,599              | 3,719,122              | 3,196,247              | 1,547,192              | 1,684,238              | 1,300,087              | 996,749                |
| 101-0606                     | Building Maintenance                          | 451,736                | 377,409                | 177,034                | 188,315                | 0                      | 0                      | 0                      |
| 101-0607                     | Traffic & Lighting                            | 2,699,922              | 2,154,695              | 1,569,561              | 1,692,060              | 683,161                | 109,537                | 0                      |
| 101-0801                     | Police Department                             | 25,995,629             | 24,992,890             | 24,956,529             | 23,693,019             | 24,605,342             | 22,509,526             | 23,686,439             |
| 101-0802                     | Communications Center                         | 1,518,609              | 1,474,704              | 1,772,300              | 1,890,970              | 1,957,028              | 2,060,644              | 1,985,945              |
| 101-0805                     | Police Department - Public Safety LOIT funded | 0                      | 0                      | 0                      | 2,769,344              | 3,112,460              | 3,986,751              | 0                      |
| 101-0901                     | Fire Department                               | 21,474,853             | 20,708,119             | 20,879,472             | 19,847,153             | 20,861,407             | 20,204,555             | 21,581,198             |
| 101-0905                     | Fire Department - Public Safety LOIT funded   | 0                      | 0                      | 0                      | 2,207,624              | 2,364,074              | 3,553,639              | 0                      |
| 101-1001                     | Community & Economic Development              | 887,564                | 867,911                | 0                      | 0                      | 0                      | 0                      | 0                      |
| 101-1008                     | Human Rights                                  | 299,164                | 279,671                | 252,273                | 254,956                | 275,176                | 314,056                | 334,143                |
| 101-1064                     | Wayne Street Parking Garage Capital           | 0                      | 16,450                 | 0                      | 0                      | 0                      | 0                      | 0                      |
| 101-1201                     | Code Enforcement                              | 1,315,028              | 1,249,904              | 1,392,316              | 1,470,347              | 1,799,389              | 1,990,564              | 2,311                  |
| 101-1202                     | Weights & Measures                            | 40,693                 | 41,668                 | 0                      | 0                      | 0                      | 0                      | 0                      |
| 101-1203                     | Code Hearing Officer                          | 44,352                 | 15,844                 | 46,218                 | 44,848                 | 46,231                 | 38,977                 | 0                      |
| 101-1204                     | Abandoned Vehicle                             | 62,947                 | 59,774                 | 54,099                 | 121,137                | 61,734                 | 32,404                 | 0                      |
| 101-1205                     | Unsafe Building                               | 170,414                | 154,948                | 49,168                 | 64,621                 | 68,704                 | 26,052                 | 0                      |
| 101-1207                     | Animal Control                                | 477,915                | 485,896                | 483,486                | 501,584                | 530,748                | 550,744                | 579                    |
|                              | <b>Total General Fund</b>                     | <b>66,503,546</b>      | <b>61,327,868</b>      | <b>59,241,185</b>      | <b>61,438,862</b>      | <b>63,399,284</b>      | <b>62,326,332</b>      | <b>54,686,374</b>      |

**City of South Bend**  
**Expenditure Summary - 2008 to 2014**  
**Prepared February 2015**

| <b>Fund</b> | <b>Fund Name</b>                      | <b>2008<br/>Actual</b> | <b>2009<br/>Actual</b> | <b>2010<br/>Actual</b> | <b>2011<br/>Actual</b> | <b>2012<br/>Actual</b> | <b>2013<br/>Actual</b> | <b>2014<br/>Actual</b> |
|-------------|---------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
|             | <b>Special Revenue Funds</b>          |                        |                        |                        |                        |                        |                        |                        |
| 102         | RAINY DAY FUND                        | 0                      | 0                      | 0                      | 0                      | 0                      | 0                      | 0                      |
| 103         | EXCESS LEVY                           | 0                      | 0                      | 0                      | 219,363                | 0                      | 0                      | 0                      |
| 201         | PARKS & RECREATION                    | 12,424,641             | 10,709,907             | 11,034,333             | 11,758,626             | 12,012,845             | 12,392,940             | 11,582,414             |
| 202         | MOTOR VEHICLE HIGHWAY                 | 5,124,138              | 4,824,220              | 6,266,127              | 6,162,905              | 6,770,800              | 7,729,992              | 8,791,829              |
| 203         | RECREATION - NONREVERTING             | 1,070,508              | 1,048,560              | 1,023,374              | 1,066,476              | 977,654                | 896,201                | 909,823                |
| 209         | STUDEBAKER/OLIVER REVERTING GRANTS    | 235,856                | 147,812                | 891,081                | 974,694                | 162,602                | 0                      | 0                      |
| 210         | ECONOMIC DEVELOPMENT STATE GRANTS     | 272,799                | 214,198                | 2,711,824              | 1,709,445              | 207,065                | 807,570                | 92,560                 |
| 211         | COMMUNITY INVESTMENT ADMINISTRATION   | 0                      | 0                      | 0                      | 1,968,133              | 2,025,585              | 2,168,133              | 2,193,475              |
| 212         | COMMUNITY INVESTMENT GRANTS           | 7,207,638              | 7,351,801              | 8,485,805              | 6,293,804              | 3,940,253              | 4,406,331              | 4,623,591              |
| 216         | POLICE STATE SEIZURES                 | 11,606                 | 7,625                  | 40,785                 | 16,502                 | 10,787                 | 13,729                 | 0                      |
| 217         | GIFT, DONATION, BEQUEST               | 0                      | 20,617                 | 0                      | 0                      | 4,259                  | 0                      | 112,095                |
| 218         | POLICE CURFEW VIOLATIONS              | 3,769                  | 1,777                  | 0                      | 0                      | 0                      | 0                      | 0                      |
| 220         | LAW ENFORCEMENT CONTINUING EDUCATION  | 244,077                | 196,512                | 576,018                | 200,637                | 233,892                | 300,508                | 225,832                |
| 227         | LOSS RECOVERY FUND                    | 0                      | 264,637                | 286,795                | 99,400                 | 173,988                | 251,171                | 2,094,472              |
| 244         | EMERGENCY 911 TELEPHONE               | 0                      | 0                      | 0                      | 0                      | 0                      | 0                      | 181,330                |
| 249         | PUBLIC SAFETY L.O.I.T.                | 0                      | 0                      | 4,940,000              | 4,976,969              | 5,476,534              | 7,540,389              | 7,123,413              |
| 250         | GENERAL GRANT                         | 0                      | 54,786                 | 5,250                  | 163                    | 0                      | 0                      | 0                      |
| 251         | LOCAL ROADS & STREETS                 | 1,290,819              | 1,445,105              | 1,569,984              | 2,005,741              | 541,522                | 781,868                | 557,474                |
| 252         | EXCESS WELFARE DISTRIBUTION           | 0                      | 0                      | 674,000                | 0                      | 2,276,693              | 0                      | 1,146                  |
| 258         | HUMAN RIGHTS - FEDERAL GRANT          | 161,957                | 144,247                | 153,710                | 156,933                | 168,548                | 197,536                | 209,218                |
| 271         | EASTRACE WATERWAY                     | 231                    | 1,503                  | 204                    | 9,915                  | 8,009                  | 0                      | 9,092                  |
| 273         | MORRIS PAC/PALAIS ROYALE MARKETING    | 2,764                  | 14,753                 | 14,605                 | 0                      | 0                      | 7,891                  | 11,957                 |
| 280         | POLICE BLOCK GRANTS                   | 0                      | 218,850                | 157,498                | 312,292                | 124,539                | 0                      | 0                      |
| 281         | ECONOMIC DEVELOPMENT COMM - REV BONDS | 0                      | 0                      | 0                      | 0                      | 0                      | 0                      | 0                      |
| 289         | HAZMAT                                | 12,669                 | 3,004                  | 6,366                  | 448                    | 0                      | 3,238                  | 697                    |
| 291         | INDIANA RIVER RESCUE                  | 31,034                 | 16,881                 | 33,752                 | 20,896                 | 17,736                 | 89,773                 | 31,593                 |
| 292         | POLICE GRANTS                         | 181,902                | 123,403                | 0                      | 49,038                 | 14,796                 | 56,454                 | 185,965                |
| 294         | REGIONAL POLICE ACADEMY               | 21,076                 | 18,317                 | 13,899                 | 27,104                 | 16,369                 | 26,744                 | 18,300                 |
| 295         | COPS MORE GRANT                       | 9,412                  | 56,152                 | 50,318                 | 49,446                 | 39,297                 | 17,015                 | 19,525                 |
| 299         | POLICE FEDERAL DRUG ENFORCEMENT       | 97,624                 | 95,279                 | 90,310                 | 31,052                 | 60,491                 | 144,750                | 107,341                |
| 404         | COUNTY OPTION INCOME TAX              | 6,465,672              | 4,132,545              | 7,208,580              | 6,142,472              | 8,324,409              | 8,930,423              | 9,162,939              |
| 408         | ECONOMIC DEVELOPMENT INCOME TAX       | 4,053,471              | 3,257,589              | 3,949,573              | 8,474,479              | 8,069,327              | 7,927,361              | 9,881,841              |
| 410         | URBAN DEVELOPMENT ACTION GRANT (UDAG) | 1,916,006              | 518,394                | 6,300,000              | 472,140                | 200,451                | 0                      | 0                      |
| 655         | PROJECT RELEAF                        | 363,072                | 363,167                | 339,649                | 344,798                | 340,652                | 357,768                | 397,543                |
| 705         | POLICE K-9 UNIT                       | 1,283                  | 1,500                  | 0                      | 0                      | 356                    | 625                    | 0                      |
|             | <b>Total Special Revenue Funds</b>    | <b>41,204,024</b>      | <b>35,253,141</b>      | <b>56,823,840</b>      | <b>53,543,871</b>      | <b>52,199,459</b>      | <b>55,048,410</b>      | <b>58,525,465</b>      |

**City of South Bend**  
**Expenditure Summary - 2008 to 2014**  
**Prepared February 2015**

| <b>Fund</b> | <b>Fund Name</b>                              | <b>2008<br/>Actual</b> | <b>2009<br/>Actual</b> | <b>2010<br/>Actual</b> | <b>2011<br/>Actual</b> | <b>2012<br/>Actual</b> | <b>2013<br/>Actual</b> | <b>2014<br/>Actual</b> |
|-------------|---|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
|             | <b>Debt Service Fund</b>                      |                        |                        |                        |                        |                        |                        |                        |
| 313         | HALL OF FAME DEBT SERVICE                     | 1,413,515              | 1,406,000              | 1,405,500              | 1,405,000              | 1,330,465              | 1,268,000              | 1,271,300              |
|             | <b>Capital Project Funds</b>                  |                        |                        |                        |                        |                        |                        |                        |
| 377         | PROFESSIONAL SPORTS DEVELOPMENT               | 889,620                | 866,095                | 838,574                | 995,423                | 1,365,560              | 876,470                | 865,545                |
| 401         | COVELESKI STADIUM CAPITAL                     | 61,822                 | 138,288                | 9,790                  | 14,991                 | 56,162                 | 0                      | 0                      |
| 403         | ZOO ENDOWMENT                                 | 0                      | 0                      | 0                      | 0                      | 0                      | 0                      | 0                      |
| 405         | PARK NONREVERTING CAPITAL                     | 247,425                | 237,633                | 193,488                | 220,952                | 178,387                | 148,214                | 188,904                |
| 406         | CUMULATIVE CAPITAL DEVELOPMENT                | 1,542,020              | 1,252,118              | 1,394,776              | 501,538                | 589,869                | 602,118                | 722,934                |
| 407         | CUMULATIVE CAPITAL IMPROVEMENT                | 565,611                | 584,936                | 592,378                | 594,000                | 402,277                | 367,575                | 369,800                |
| 409         | CUMULATIVE SEWER                              | 0                      | 0                      | 0                      | 80,224                 | 0                      | 0                      | 0                      |
| 412         | MAJOR MOVES CONSTRUCTION                      | 131,735                | 3,641,472              | 962,470                | 336,666                | 2,142,921              | 1,253,681              | 4,038,690              |
| 416         | MORRIS PERFORMING ARTS CENTER CAPITAL         | 58,138                 | 50,195                 | 42,167                 | 120,683                | 172,417                | 41,405                 | 22,522                 |
| 434         | CREED FUND                                    | 1,535,883              | 1,408,898              | 1,012,417              | 848,322                | 878,554                | 458,949                | 0                      |
| 450         | PALAIS ROYALE HISTORIC PRESERVATION           | 0                      | 3,967                  | 7,258                  | 3,983                  | 0                      | 20,470                 | 0                      |
| 677         | HALL OF FAME CAPITAL                          | 12,581                 | 51,713                 | 202,924                | 168,262                | 274,558                | 63,136                 | 101,009                |
|             | <b>Total Capital &amp; Debt Service Funds</b> | <b>6,458,350</b>       | <b>9,641,315</b>       | <b>6,661,742</b>       | <b>5,290,044</b>       | <b>7,391,170</b>       | <b>5,100,018</b>       | <b>7,580,704</b>       |
|             | <b>Enterprise Funds</b>                       |                        |                        |                        |                        |                        |                        |                        |
| 287         | EMS / FIRE DEPARTMENT CAPITAL                 | 0                      | 0                      | 0                      | 0                      | 0                      | 0                      | 0                      |
| 288         | EMS OPERATIONS                                | 919,141                | 692,317                | 2,104,065              | 2,065,780              | 2,278,472              | 8,296,497              | 5,446,632              |
| 600         | CONSOLIDATED BUILDING DEPARTMENT              | 1,104,563              | 1,088,264              | 932,360                | 858,741                | 913,173                | 1,006,336              | 3,128,445              |
| 601         | PARKING GARAGES                               | 733,529                | 724,316                | 623,583                | 752,728                | 983,411                | 942,855                | 831,676                |
| 610         | SOLID WASTE OPERATIONS                        | 4,477,767              | 4,276,259              | 4,290,837              | 4,763,336              | 5,086,439              | 5,804,067              | 5,681,202              |
| 611         | SOLID WASTE CAPITAL                           | 397,680                | 423,027                | 315,262                | 240,749                | 275,191                | 712,375                | 873,305                |
| 620         | WATER WORKS OPERATIONS                        | 14,829,974             | 13,946,540             | 14,534,297             | 15,048,859             | 15,557,806             | 13,374,286             | 13,760,373             |
| 622         | WATER WORKS CAPITAL                           | 931,580                | 807,866                | 586,289                | 399,864                | 1,049,127              | 627,301                | 416,576                |
| 623         | WATER WORKS BOND CAPITAL                      | 817,944                | 1,015,134              | 3,301,537              | 794,336                | 2,799,602              | 5,006,756              | 631,706                |
| 624         | WATER WORKS CUSTOMER DEPOSIT                  | 59,214                 | 11,514                 | 4,960                  | 3,971                  | 6,864                  | 4,901                  | 4,997                  |
| 625         | WATER WORKS SINKING FUND                      | 3,848,386              | 3,277,319              | 3,548,912              | 3,558,412              | 1,651,501              | 2,055,304              | 2,052,934              |
| 626         | WATER WORKS BOND RESERVE                      | 0                      | 0                      | 161                    | 0                      | 0                      | 0                      | 0                      |
| 629         | WATER WORKS RESERVE - O & M                   | 60,947                 | 15,165                 | 8,691                  | 912,337                | 9,729                  | 6,927                  | 7,079                  |
| 640         | SEWER REPAIR INSURANCE                        | 666,690                | 630,605                | 279,535                | 268,681                | 309,775                | 351,024                | 441,433                |
| 641         | SEWAGE WORKS OPERATIONS                       | 23,426,749             | 26,246,904             | 22,661,359             | 34,566,327             | 29,140,481             | 28,828,367             | 31,610,543             |
| 642         | SEWAGE WORKS CAPITAL                          | 2,972,779              | 2,356,528              | 1,625,220              | 3,994,549              | 5,406,213              | 5,012,952              | 4,307,956              |
| 643         | SEWAGE WORKS RESERVE - O & M                  | 118,399                | 454,752                | 10,034                 | 8,429                  | 74,960                 | 11,036                 | 11,637                 |
| 644         | WATER LEAK INSURANCE FUND                     | 824,080                | 0                      | 0                      | 0                      | 0                      | 0                      | 0                      |
| 645         | 2006 SEWER BOND                               | 1,796,047              | 784,893                | 16,957                 | 14,371                 | 0                      | 12                     | 0                      |
| 647         | 2007 SEWER BOND                               | 7,720,398              | 4,495,468              | 509,982                | 839,292                | 47,861                 | 17,942                 | 1,143                  |
| 649         | SEWAGE WORKS BOND SINKING                     | 6,349,348              | 5,749,779              | 6,892,171              | 6,904,519              | 8,225,040              | 9,516,964              | 9,302,222              |
| 650         | CLAY SEWAGE WORKS OPERATIONS                  | 0                      | 1,086,322              | 0                      | 0                      | 0                      | 698                    | 0                      |
| 651         | 2007B SEWER BOND                              | 131,985                | 5,126,327              | 10,046,404             | 1,506,696              | 189,122                | 39,625                 | 0                      |

**City of South Bend**  
**Expenditure Summary - 2008 to 2014**  
**Prepared February 2015**

| <i>Fund</i> | <i>Fund Name</i>                      | <i>2008 Actual</i> | <i>2009 Actual</i> | <i>2010 Actual</i> | <i>2011 Actual</i> | <i>2012 Actual</i> | <i>2013 Actual</i> | <i>2014 Actual</i> |
|-------------|---------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 653         | SEWAGE WORKS DEBT SERVICE RESERVE     | 0                  | 0                  | 0                  | 0                  | 0                  | 2,438,087          | 0                  |
| 658         | 2010 SEWER BOND                       | 0                  | 0                  | 799,341            | 6,692,030          | 1,942,289          | 110,204            | 2,220              |
| 659         | 2011 SEWER BOND                       | 0                  | 0                  | 0                  | 1,772,942          | 9,660,707          | 2,348,981          | 6,268,778          |
| 661         | 2012 SEWER BOND                       | 0                  | 0                  | 0                  | 0                  | 1,949,483          | 5,012,877          | 1,531,022          |
| 663         | 2013 SEWER BOND                       | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  |
| 664         | 2013 SEWER REFUND BOND ISSUANCE COSTS | 0                  | 0                  | 0                  | 0                  | 0                  | 81,279             | 0                  |
| 665         | 2015 SEWER BOND                       | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  |
| 670         | CENTURY CENTER                        | 3,192,009          | 2,831,792          | 3,157,167          | 2,678,401          | 3,740,014          | 3,362,595          | 3,818,920          |
| 671         | CENTURY CENTER CAPITAL ACCOUNT        | 0                  | 0                  | 0                  | 0                  | 169,545            | 192,495            | 339,363            |
|             | <b>Total Enterprise Funds</b>         | <b>75,379,209</b>  | <b>76,041,091</b>  | <b>76,249,124</b>  | <b>88,645,350</b>  | <b>91,466,805</b>  | <b>95,162,743</b>  | <b>90,470,162</b>  |
|             | <b>Internal Service Funds</b>         |                    |                    |                    |                    |                    |                    |                    |
| 222         | CENTRAL SERVICES                      | 2,847,875          | 2,683,117          | 2,576,373          | 2,754,635          | 6,693,261          | 7,306,384          | 7,034,651          |
| 224         | CENTRAL SERVICES CAPITAL              | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  |
| 226         | LIABILITY INSURANCE                   | 2,084,540          | 2,301,379          | 2,946,631          | 2,302,324          | 2,173,471          | 3,069,764          | 2,541,638          |
| 278         | TAKE HOME VEHICLE POLICE              | 0                  | 0                  | 320,762            | 8,164              | 75,842             | 63,700             | 60,580             |
| 711         | SELF-FUNDED EMPLOYEE BENEFITS         | 10,528,854         | 11,114,857         | 10,032,616         | 11,572,529         | 12,500,734         | 13,923,394         | 14,923,434         |
| 713         | UNEMPLOYMENT COMPENSATION FUND        | 0                  | 0                  | 0                  | 226,891            | 193,066            | 65,443             | 121,906            |
|             | <b>Total Internal Service Funds</b>   | <b>15,461,269</b>  | <b>16,099,353</b>  | <b>15,876,382</b>  | <b>16,864,543</b>  | <b>21,636,374</b>  | <b>24,428,685</b>  | <b>24,682,209</b>  |
|             | <b>Trust Funds</b>                    |                    |                    |                    |                    |                    |                    |                    |
| 701         | FIREFIGHTERS PENSION                  | 5,478,910          | 5,548,399          | 5,548,294          | 5,627,377          | 5,608,547          | 5,447,975          | 5,430,699          |
| 702         | POLICE PENSION                        | 6,115,087          | 6,097,952          | 6,251,596          | 6,696,139          | 6,606,662          | 6,474,835          | 6,716,676          |
| 730         | CITY CEMETARY TRUST FUND              | 0                  | 1,500              | 0                  | 0                  | 0                  | 4,316              | 8,658              |
|             | <b>Total Trust Funds</b>              | <b>11,593,997</b>  | <b>11,647,851</b>  | <b>11,799,890</b>  | <b>12,323,516</b>  | <b>12,215,209</b>  | <b>11,927,126</b>  | <b>12,156,033</b>  |
|             | <b>Total City Funds</b>               | <b>216,600,395</b> | <b>210,010,619</b> | <b>226,652,163</b> | <b>238,106,186</b> | <b>248,308,301</b> | <b>253,993,314</b> | <b>248,100,947</b> |

**City of South Bend**  
**Expenditure Summary - 2008 to 2014**  
**Prepared February 2015**

| <b>Fund</b>                                      | <b>Fund Name</b>                          | <b>2008<br/>Actual</b> | <b>2009<br/>Actual</b> | <b>2010<br/>Actual</b> | <b>2011<br/>Actual</b> | <b>2012<br/>Actual</b> | <b>2013<br/>Actual</b> | <b>2014<br/>Actual</b> |
|--|---|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| <b>Redevelopment Commission Controlled Funds</b> |   |                        |                        |                        |                        |                        |                        |                        |
| <b>Tax Increment Financing Funds</b>             |   |                        |                        |                        |                        |                        |                        |                        |
| 324  | TIF REVENUE - AIRPORT                     | 5,836,656              | 10,629,012             | 10,709,050             | 18,546,496             | 16,240,594             | 9,227,908              | 8,217,760              |
| 414  | TIF DISTRICT - SAMPLE-EWING GEN'L         | 641,938                | 0                      | 0                      | 0                      | 0                      | 0                      | 0                      |
| 420  | TIF DISTRICT - SBCDA GENERAL              | 4,537,039              | 4,231,348              | 4,788,263              | 6,535,311              | 7,147,163              | 3,697,475              | 3,601,359              |
| 422  | TIF DISTRICT - WEST WASHINGTON            | 361,544                | 216,543                | 8,030                  | 658,344                | 906,749                | 333,810                | 12                     |
| 425  | TIF LEIGHTON PLAZA                        | 123,967                | 137,292                | 160,582                | 162,864                | 135,883                | 121,616                | 125,692                |
| 426  | TIF CENTRAL MEDICAL SERVICE AREA          | 74,129                 | 947                    | 2,199,591              | 2,094,737              | 1,262,380              | 1,860,607              | 1,796,074              |
| 429  | TIF NORTHEAST DISTRICT                    | 0                      | 1,500                  | 7,744                  | 36,795                 | 38,788                 | 60,517                 | 29,301                 |
| 430  | TIF SOUTHSIDE DEVELOPMENT AREA #1         | 282,515                | 24,844                 | 490,752                | 2,235,661              | 2,247,813              | 4,376,768              | 871,168                |
| 431  | TIF SSDA #2 - ERSKINE COMMONS             | 6,031                  | 476,368                | 2,738,814              | 3,420,000              | 1,401,397              | 0                      | 0                      |
| 432  | TIF SSDA #3 - ERSKINE VILLAGE             | 776,591                | 243,614                | 496,659                | 496,080                | 149,809                | 490,005                | 492,151                |
| 435  | TIF DOUGLAS ROAD                          | 13,926                 | 1,180,252              | 586,723                | 270,424                | 318,183                | 190,718                | 395,621                |
| 436  | TIF NORTHEST RESIDENTIAL                  | 0                      | 0                      | 0                      | 2,391,373              | 897,251                | 3,218,420              | 3,576,880              |
| <b>Total Tax Increment Financing Funds</b>       |   | <b>12,654,336</b>      | <b>17,141,720</b>      | <b>22,186,208</b>      | <b>36,848,085</b>      | <b>30,746,010</b>      | <b>23,577,844</b>      | <b>19,106,018</b>      |
| <b>Redevelopment Funds</b>                       |   |                        |                        |                        |                        |                        |                        |                        |
| 305  | SBCDA BOND PROCEEDS - 2003                | 1,727,117              | 1,280,975              | 1,782,568              | 1,333,430              | 0                      | 0                      | 0                      |
| 428  | REDEVELOPMENT DISTRICT CAPITAL - AEDA2003 | 82,041                 | 700                    | 404,576                | 0                      | 0                      | 0                      | 0                      |
| 433  | REDEVELOPMENT ADMINISTRATION GENERAL      | 17,189                 | 3,551                  | 36,141                 | 5,071                  | 3,213                  | 5,798                  | 15,703                 |
| 438  | COVELESKI BOND CONSTRUCTION               | 0                      | 0                      | 520,410                | 4,464,858              | 0                      | 0                      | 0                      |
| 439  | CERTIFIED TECHNOLOGY PARK                 | 0                      | 0                      | 0                      | 0                      | 0                      | 0                      | 0                      |
| 454  | AIRPORT URBAN ENTERPRISE ZONE             | 0                      | 571,164                | 343,590                | 58,322                 | 0                      | 0                      | 0                      |
| 619  | BLACKTHORN GOLF COURSE OPERATIONS         | 2,180,892              | 2,148,499              | 2,103,301              | 2,152,477              | 2,331,825              | 1,745,117              | 1,552,466              |
| <b>Total Redevelopment Funds</b>                 |   | <b>4,007,239</b>       | <b>4,004,889</b>       | <b>5,190,586</b>       | <b>8,014,158</b>       | <b>2,335,038</b>       | <b>1,750,915</b>       | <b>1,568,169</b>       |
| <b>Debt Service Funds</b>                        |   |                        |                        |                        |                        |                        |                        |                        |
| 314  | REDEV BOND - 1990 PUBLIC IMPROVEMENT      | 37,589                 | 7,136                  | 3,027                  | 2,373                  | 825,509                | 0                      | 0                      |
| 315  | AIRPORT 2003 DEBT RESERVE                 | 61,564                 | 16,949                 | 7,090                  | 886,240                | 5,571                  | 3,567                  | 3,548                  |
| 317  | COVELESKI BOND DEBT RESERVE               | 0                      | 0                      | 0                      | 0                      | 0                      | 0                      | 0                      |
| 319  | REDEVELOPMENT BOND - BLACKTHORN GOLF      | 36,470                 | 8,742                  | 3,627                  | 2,827                  | 658,420                | 326,464                | 0                      |
| 328  | SBCDA 2003 DEBT RESERVE                   | 35,225                 | 9,768                  | 4,053                  | (637,633)              | 8,258                  | 5,959                  | 5,929                  |
| <b>Total Debt Service Funds</b>                  |   | <b>170,848</b>         | <b>42,595</b>          | <b>17,797</b>          | <b>253,807</b>         | <b>1,497,758</b>       | <b>335,990</b>         | <b>9,477</b>           |
| <b>Total Redevelopment Commission Funds</b>      |   | <b>16,832,423</b>      | <b>21,189,204</b>      | <b>27,394,591</b>      | <b>45,116,050</b>      | <b>34,578,806</b>      | <b>25,664,749</b>      | <b>20,683,664</b>      |
| <b>Grand Totals</b>                              |   | <b>233,432,818</b>     | <b>231,199,823</b>     | <b>254,046,754</b>     | <b>283,222,236</b>     | <b>282,887,107</b>     | <b>279,658,063</b>     | <b>268,784,611</b>     |

**City of South Bend**  
**2014 Actual Expenditures Crosswalk**  
**Updated February 2015**

| Fund                         | Fund/Department Name                 | General & Administrative | Public Safety     | Economic Development | Utilities      | Neighborhoods     | Internal Service Funds | Other Costs | Total             |
|------------------------------|--------------------------------------|--------------------------|-------------------|----------------------|----------------|-------------------|------------------------|-------------|-------------------|
| <b>City Controlled Funds</b> |                                      |                          |                   |                      |                |                   |                        |             |                   |
| 101                          | <b>General Fund</b>                  |                          |                   |                      |                |                   |                        |             |                   |
|                              | Mayor                                | 697,607                  | 0                 | 0                    | 0              | 0                 | 0                      | 0           | 697,607           |
|                              | 311 Call Center                      | 429,313                  | 0                 | 0                    | 0              | 0                 | 0                      | 0           | 429,313           |
|                              | City Clerk                           | 333,594                  | 0                 | 0                    | 0              | 0                 | 0                      | 0           | 333,594           |
|                              | Common Council                       | 417,659                  | 0                 | 0                    | 0              | 0                 | 0                      | 0           | 417,659           |
|                              | Administration & Finance             | 1,951,255                | 0                 | 0                    | 0              | 0                 | 0                      | 0           | 1,951,255         |
|                              | Morris Performing Arts Center        | 0                        | 0                 | 922,302              | 0              | 0                 | 0                      | 0           | 922,302           |
|                              | Palais Royale Ballroom               | 0                        | 0                 | 401,326              | 0              | 0                 | 0                      | 0           | 401,326           |
|                              | Legal Department                     | 945,954                  | 0                 | 0                    | 0              | 0                 | 0                      | 0           | 945,954           |
|                              | Engineering                          | 0                        | 0                 | 0                    | 0              | 996,749           | 0                      | 0           | 996,749           |
|                              | Police Department                    | 0                        | 23,686,439        | 0                    | 0              | 0                 | 0                      | 0           | 23,686,439        |
|                              | Communications Center                | 0                        | 1,985,945         | 0                    | 0              | 0                 | 0                      | 0           | 1,985,945         |
|                              | Fire Department                      | 0                        | 21,581,198        | 0                    | 0              | 0                 | 0                      | 0           | 21,581,198        |
|                              | Human Rights                         | 334,143                  | 0                 | 0                    | 0              | 0                 | 0                      | 0           | 334,143           |
|                              | Code Enforcement                     | 0                        | 0                 | 0                    | 0              | 2,311             | 0                      | 0           | 2,311             |
|                              | Animal Control                       | 0                        | 0                 | 0                    | 0              | 579               | 0                      | 0           | 579               |
|                              | <b>Total General Fund</b>            | <b>5,109,525</b>         | <b>47,253,582</b> | <b>1,323,628</b>     | <b>0</b>       | <b>999,639</b>    | <b>0</b>               | <b>0</b>    | <b>54,686,374</b> |
| <b>Special Revenue Funds</b> |                                      |                          |                   |                      |                |                   |                        |             |                   |
| 201                          | PARKS & RECREATION                   | 0                        | 0                 | 0                    | 0              | 11,582,414        | 0                      | 0           | 11,582,414        |
| 202                          | MOTOR VEHICLE HIGHWAY                | 0                        | 0                 | 0                    | 0              | 8,791,829         | 0                      | 0           | 8,791,829         |
| 203                          | RECREATION - NONREVERTING            | 0                        | 0                 | 0                    | 0              | 909,823           | 0                      | 0           | 909,823           |
| 210                          | ECONOMIC DEVELOPMENT STATE GRANTS    | 0                        | 0                 | 92,560               | 0              | 0                 | 0                      | 0           | 92,560            |
| 211                          | DCI OPERATING FUND                   | 0                        | 0                 | 2,193,475            | 0              | 0                 | 0                      | 0           | 2,193,475         |
| 212                          | DCI GRANT FUND                       | 0                        | 0                 | 4,623,591            | 0              | 0                 | 0                      | 0           | 4,623,591         |
| 217                          | GIFT, DONATION, BEQUEST              | 0                        | 0                 | 0                    | 0              | 112,095           | 0                      | 0           | 112,095           |
| 220                          | LAW ENFORCEMENT CONTINUING EDUCATION | 0                        | 225,832           | 0                    | 0              | 0                 | 0                      | 0           | 225,832           |
| 227                          | LOSS RECOVERY FUND                   | 0                        | 0                 | 60,548               | 678,559        | 1,355,365         | 0                      | 0           | 2,094,472         |
| 244                          | EMERGENCY 911 TELEPHONE              | 0                        | 181,330           | 0                    | 0              | 0                 | 0                      | 0           | 181,330           |
| 249                          | PUBLIC SAFETY L.O.I.T.               | 0                        | 7,123,413         | 0                    | 0              | 0                 | 0                      | 0           | 7,123,413         |
| 251                          | LOCAL ROADS & STREETS                | 0                        | 0                 | 0                    | 0              | 557,474           | 0                      | 0           | 557,474           |
| 252                          | EXCESS WELFARE DISTRIBUTION          | 0                        | 1,146             | 0                    | 0              | 0                 | 0                      | 0           | 1,146             |
| 258                          | HUMAN RIGHTS - FEDERAL GRANT         | 209,218                  | 0                 | 0                    | 0              | 0                 | 0                      | 0           | 209,218           |
| 271                          | EASTRACE WATERWAY                    | 0                        | 0                 | 9,092                | 0              | 0                 | 0                      | 0           | 9,092             |
| 273                          | MORRIS PAC/PALAIS ROYALE MARKETING   | 0                        | 0                 | 11,957               | 0              | 0                 | 0                      | 0           | 11,957            |
| 289                          | HAZMAT                               | 0                        | 697               | 0                    | 0              | 0                 | 0                      | 0           | 697               |
| 291                          | INDIANA RIVER RESCUE                 | 0                        | 31,593            | 0                    | 0              | 0                 | 0                      | 0           | 31,593            |
| 292                          | POLICE GRANTS                        | 0                        | 185,965           | 0                    | 0              | 0                 | 0                      | 0           | 185,965           |
| 294                          | REGIONAL POLICE ACADEMY              | 0                        | 18,300            | 0                    | 0              | 0                 | 0                      | 0           | 18,300            |
| 295                          | COPS MORE GRANT                      | 0                        | 19,525            | 0                    | 0              | 0                 | 0                      | 0           | 19,525            |
| 299                          | POLICE FEDERAL DRUG ENFORCEMENT      | 0                        | 107,341           | 0                    | 0              | 0                 | 0                      | 0           | 107,341           |
| 404                          | COUNTY OPTION INCOME TAX             | 4,823,292                | 1,085,475         | 189,112              | 0              | 3,065,060         | 0                      | 0           | 9,162,939         |
| 408                          | ECONOMIC DEVELOPMENT INCOME TAX      | 19,704                   | 280,732           | 4,109,035            | 0              | 5,472,370         | 0                      | 0           | 9,881,841         |
| 655                          | PROJECT RELEAF                       | 0                        | 0                 | 0                    | 0              | 397,543           | 0                      | 0           | 397,543           |
|                              | <b>Total Special Revenue Funds</b>   | <b>5,052,214</b>         | <b>9,261,349</b>  | <b>11,289,370</b>    | <b>678,559</b> | <b>32,243,973</b> | <b>0</b>               | <b>0</b>    | <b>58,525,465</b> |

**City of South Bend**  
**2014 Actual Expenditures Crosswalk**  
**Updated February 2015**

| Fund | Fund/Department Name                          | General & Administrative | Public Safety     | Economic Development | Utilities         | Neighborhoods     | Internal Service Funds | Other Costs  | Total              |
|------|---|--------------------------|-------------------|----------------------|-------------------|-------------------|------------------------|--------------|--------------------|
|      | <b>Debt Service Fund</b>                      |                          |                   |                      |                   |                   |                        |              |                    |
| 313  | HALL OF FAME DEBT SERVICE                     | 0                        | 0                 | 1,271,300            | 0                 | 0                 | 0                      | 0            | 1,271,300          |
|      | <b>Capital Project Funds</b>                  |                          |                   |                      |                   |                   |                        |              |                    |
| 377  | PROFESSIONAL SPORTS DEVELOPMENT               | 0                        | 0                 | 865,545              | 0                 | 0                 | 0                      | 0            | 865,545            |
| 405  | PARK NONREVERTING CAPITAL                     | 0                        | 0                 | 0                    | 0                 | 188,904           | 0                      | 0            | 188,904            |
| 406  | CUMULATIVE CAPITAL DEVELOPMENT                | 0                        | 722,934           | 0                    | 0                 | 0                 | 0                      | 0            | 722,934            |
| 407  | CUMULATIVE CAPITAL IMPROVEMENT                | 0                        | 0                 | 369,800              | 0                 | 0                 | 0                      | 0            | 369,800            |
| 412  | MAJOR MOVES CONSTRUCTION                      | 0                        | 0                 | 4,038,690            | 0                 | 0                 | 0                      | 0            | 4,038,690          |
| 416  | MORRIS PERFORMING ARTS CENTER CAPITAL         | 0                        | 0                 | 22,522               | 0                 | 0                 | 0                      | 0            | 22,522             |
| 677  | HALL OF FAME CAPITAL                          | 0                        | 0                 | 101,009              | 0                 | 0                 | 0                      | 0            | 101,009            |
|      | <b>Total Capital &amp; Debt Service Funds</b> | <b>0</b>                 | <b>722,934</b>    | <b>6,668,866</b>     | <b>0</b>          | <b>188,904</b>    | <b>0</b>               | <b>0</b>     | <b>7,580,704</b>   |
|      | <b>Enterprise Funds</b>                       |                          |                   |                      |                   |                   |                        |              |                    |
| 288  | EMS OPERATING                                 | 0                        | 5,446,632         | 0                    | 0                 | 0                 | 0                      | 0            | 5,446,632          |
| 600  | CONSOLIDATED BUILDING DEPARTMENT              | 0                        | 0                 | 0                    | 0                 | 3,128,445         | 0                      | 0            | 3,128,445          |
| 601  | PARKING GARAGES                               | 0                        | 0                 | 0                    | 0                 | 831,676           | 0                      | 0            | 831,676            |
| 610  | SOLID WASTE OPERATIONS                        | 0                        | 0                 | 0                    | 5,681,202         | 0                 | 0                      | 0            | 5,681,202          |
| 611  | SOLID WASTE CAPITAL                           | 0                        | 0                 | 0                    | 873,305           | 0                 | 0                      | 0            | 873,305            |
| 620  | WATER WORKS OPERATIONS                        | 0                        | 0                 | 0                    | 13,760,373        | 0                 | 0                      | 0            | 13,760,373         |
| 622  | WATER WORKS CAPITAL                           | 0                        | 0                 | 0                    | 416,576           | 0                 | 0                      | 0            | 416,576            |
| 623  | WATER WORKS BOND CAPITAL                      | 0                        | 0                 | 0                    | 631,706           | 0                 | 0                      | 0            | 631,706            |
| 624  | WATER WORKS CUSTOMER DEPOSIT                  | 0                        | 0                 | 0                    | 4,997             | 0                 | 0                      | 0            | 4,997              |
| 625  | WATER WORKS SINKING FUND                      | 0                        | 0                 | 0                    | 2,052,934         | 0                 | 0                      | 0            | 2,052,934          |
| 629  | WATER WORKS RESERVE - O & M                   | 0                        | 0                 | 0                    | 7,079             | 0                 | 0                      | 0            | 7,079              |
| 640  | SEWER REPAIR INSURANCE                        | 0                        | 0                 | 0                    | 441,433           | 0                 | 0                      | 0            | 441,433            |
| 641  | SEWAGE WORKS OPERATIONS                       | 0                        | 0                 | 0                    | 31,610,543        | 0                 | 0                      | 0            | 31,610,543         |
| 642  | SEWAGE WORKS CAPITAL                          | 0                        | 0                 | 0                    | 4,307,956         | 0                 | 0                      | 0            | 4,307,956          |
| 643  | SEWAGE WORKS RESERVE - O & M                  | 0                        | 0                 | 0                    | 11,637            | 0                 | 0                      | 0            | 11,637             |
| 647  | 2007 SEWER BOND                               | 0                        | 0                 | 0                    | 1,143             | 0                 | 0                      | 0            | 1,143              |
| 649  | SEWAGE WORKS BOND SINKING                     | 0                        | 0                 | 0                    | 9,302,222         | 0                 | 0                      | 0            | 9,302,222          |
| 658  | 2010 SEWER BOND                               | 0                        | 0                 | 0                    | 2,220             | 0                 | 0                      | 0            | 2,220              |
| 659  | 2011 SEWER BOND                               | 0                        | 0                 | 0                    | 6,268,778         | 0                 | 0                      | 0            | 6,268,778          |
| 661  | 2012 SEWER BOND                               | 0                        | 0                 | 0                    | 1,531,022         | 0                 | 0                      | 0            | 1,531,022          |
| 670  | CENTURY CENTER                                | 0                        | 0                 | 3,818,920            | 0                 | 0                 | 0                      | 0            | 3,818,920          |
| 671  | CENTURY CENTER CAPITAL ACCOUNT                | 0                        | 0                 | 339,363              | 0                 | 0                 | 0                      | 0            | 339,363            |
|      | <b>Total Enterprise Funds</b>                 | <b>0</b>                 | <b>5,446,632</b>  | <b>4,158,283</b>     | <b>76,905,126</b> | <b>3,960,121</b>  | <b>0</b>               | <b>0</b>     | <b>90,470,162</b>  |
|      | <b>Internal Service Funds</b>                 |                          |                   |                      |                   |                   |                        |              |                    |
| 222  | CENTRAL SERVICES                              | 0                        | 0                 | 0                    | 0                 | 0                 | 7,034,651              | 0            | 7,034,651          |
| 226  | LIABILITY INSURANCE                           | 0                        | 0                 | 0                    | 0                 | 0                 | 2,541,638              | 0            | 2,541,638          |
| 278  | TAKE HOME VEHICLE POLICE                      | 0                        | 0                 | 0                    | 0                 | 0                 | 60,580                 | 0            | 60,580             |
| 711  | SELF-FUNDED EMPLOYEE BENEFITS                 | 0                        | 0                 | 0                    | 0                 | 0                 | 14,923,434             | 0            | 14,923,434         |
| 713  | UNEMPLOYMENT COMPENSATION FUND                | 0                        | 0                 | 0                    | 0                 | 0                 | 121,906                | 0            | 121,906            |
|      | <b>Total Internal Service Funds</b>           | <b>0</b>                 | <b>0</b>          | <b>0</b>             | <b>0</b>          | <b>0</b>          | <b>24,682,209</b>      | <b>0</b>     | <b>24,682,209</b>  |
|      | <b>Trust Funds</b>                            |                          |                   |                      |                   |                   |                        |              |                    |
| 701  | FIREFIGHTERS PENSION                          | 0                        | 5,430,699         | 0                    | 0                 | 0                 | 0                      | 0            | 5,430,699          |
| 702  | POLICE PENSION                                | 0                        | 6,716,676         | 0                    | 0                 | 0                 | 0                      | 0            | 6,716,676          |
| 730  | CITY CEMETARY TRUST FUND                      | 0                        | 0                 | 0                    | 0                 | 0                 | 0                      | 8,658        | 8,658              |
|      | <b>Total Trust Funds</b>                      | <b>0</b>                 | <b>12,147,375</b> | <b>0</b>             | <b>0</b>          | <b>0</b>          | <b>0</b>               | <b>8,658</b> | <b>12,156,033</b>  |
|      | <b>Total City Funds</b>                       | <b>10,161,739</b>        | <b>74,831,872</b> | <b>23,440,147</b>    | <b>77,583,685</b> | <b>37,392,637</b> | <b>24,682,209</b>      | <b>8,658</b> | <b>248,100,947</b> |



**City of South Bend**  
**2014 Actual Expenditures Crosswalk**  
**Updated February 2015**

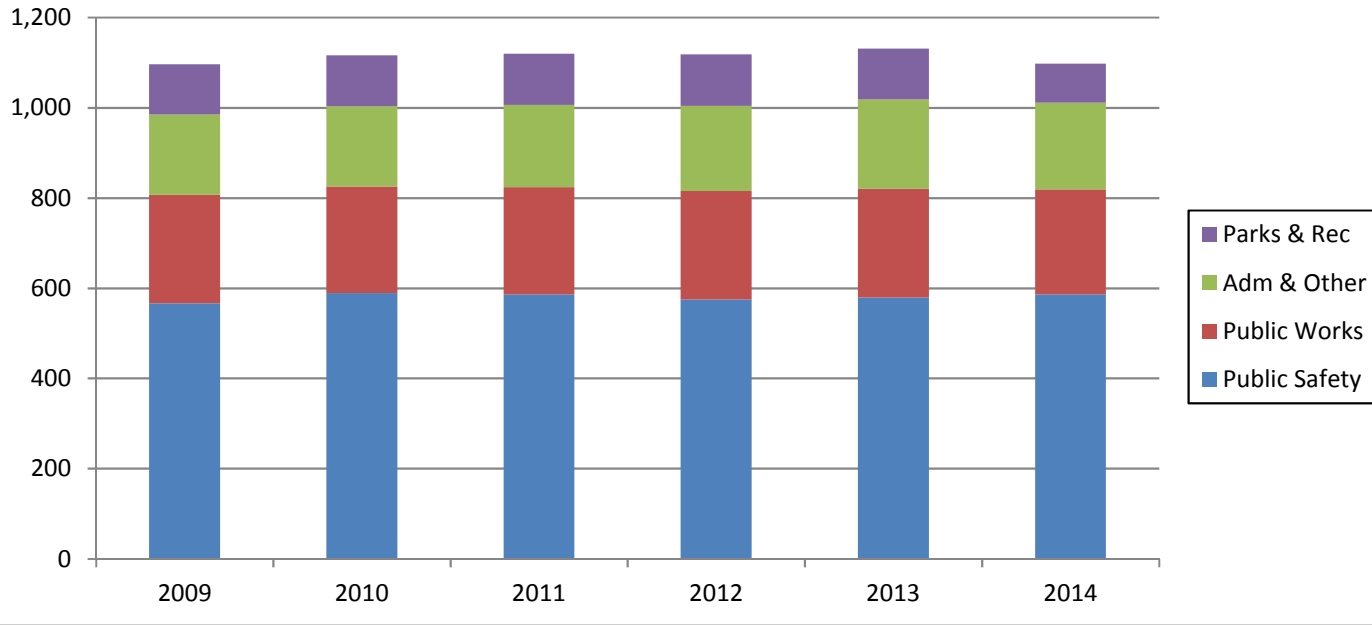
| Fund   | Fund/Department Name                        | General & Administrative | Public Safety     | Economic Development | Utilities         | Neighborhoods     | Internal Service Funds | Other Costs  | Total              |
|--|---|--------------------------|-------------------|----------------------|-------------------|-------------------|------------------------|--------------|--------------------|
| <b>Redevelopment Commission Controlled Funds</b> |   |                          |                   |                      |                   |                   |                        |              |                    |
| <b>Tax Increment Financing Funds</b>             |   |                          |                   |                      |                   |                   |                        |              |                    |
| 324  | TIF REVENUE - AIRPORT                       | 0                        | 0                 | 8,217,760            | 0                 | 0                 | 0                      | 0            | 8,217,760          |
| 420  | TIF DISTRICT - SBCDA GENERAL                | 0                        | 0                 | 3,601,359            | 0                 | 0                 | 0                      | 0            | 3,601,359          |
| 422  | TIF DISTRICT - WEST WASHINGTON              | 0                        | 0                 | 12                   | 0                 | 0                 | 0                      | 0            | 12                 |
| 425  | TIF LEIGHTON PLAZA                          | 0                        | 0                 | 125,692              | 0                 | 0                 | 0                      | 0            | 125,692            |
| 426  | TIF CENTRAL MEDICAL SERVICE AREA            | 0                        | 0                 | 1,796,074            | 0                 | 0                 | 0                      | 0            | 1,796,074          |
| 429  | TIF NORTHEAST DISTRICT                      | 0                        | 0                 | 29,301               | 0                 | 0                 | 0                      | 0            | 29,301             |
| 430  | TIF SOUTHSIDE DEVELOPMENT AREA #1           | 0                        | 0                 | 871,168              | 0                 | 0                 | 0                      | 0            | 871,168            |
| 432  | TIF SSDA #3 - ERSKINE VILLAGE               | 0                        | 0                 | 492,151              | 0                 | 0                 | 0                      | 0            | 492,151            |
| 435  | TIF DOUGLAS ROAD                            | 0                        | 0                 | 395,621              | 0                 | 0                 | 0                      | 0            | 395,621            |
| 436  | TIF NORTHEST RESIDENTIAL                    | 0                        | 0                 | 3,576,880            | 0                 | 0                 | 0                      | 0            | 3,576,880          |
|  | <b>Total Tax Increment Financing Funds</b>  | <b>0</b>                 | <b>0</b>          | <b>19,106,018</b>    | <b>0</b>          | <b>0</b>          | <b>0</b>               | <b>0</b>     | <b>19,106,018</b>  |
| <b>Redevelopment Funds</b>                       |   |                          |                   |                      |                   |                   |                        |              |                    |
| 433  | REDEVELOPMENT ADMINISTRATION GENERAL        | 0                        | 0                 | 15,703               | 0                 | 0                 | 0                      | 0            | 15,703             |
| 619  | BLACKTHORN GOLF COURSE OPERATIONS           | 0                        | 0                 | 1,552,466            | 0                 | 0                 | 0                      | 0            | 1,552,466          |
|  | <b>Total Redevelopment Funds</b>            | <b>0</b>                 | <b>0</b>          | <b>1,568,169</b>     | <b>0</b>          | <b>0</b>          | <b>0</b>               | <b>0</b>     | <b>1,568,169</b>   |
| <b>Debt Service Funds</b>                        |   |                          |                   |                      |                   |                   |                        |              |                    |
| 315  | AIRPORT 2003 DEBT RESERVE                   | 0                        | 0                 | 3,548                | 0                 | 0                 | 0                      | 0            | 3,548              |
| 328  | SBCDA 2003 DEBT RESERVE                     | 0                        | 0                 | 5,929                | 0                 | 0                 | 0                      | 0            | 5,929              |
|  | <b>Total Debt Service Funds</b>             | <b>0</b>                 | <b>0</b>          | <b>9,477</b>         | <b>0</b>          | <b>0</b>          | <b>0</b>               | <b>0</b>     | <b>9,477</b>       |
|  | <b>Total Redevelopment Commission Funds</b> | <b>0</b>                 | <b>0</b>          | <b>20,683,664</b>    | <b>0</b>          | <b>0</b>          | <b>0</b>               | <b>0</b>     | <b>20,683,664</b>  |
|  | <b>Grand Total</b>                          | <b>10,161,739</b>        | <b>74,831,872</b> | <b>44,123,811</b>    | <b>77,583,685</b> | <b>37,392,637</b> | <b>24,682,209</b>      | <b>8,658</b> | <b>268,784,611</b> |

**City of South Bend**  
**General Fund Expenditure Summary - 2008 to 2014**  
**Updated - February 2015**

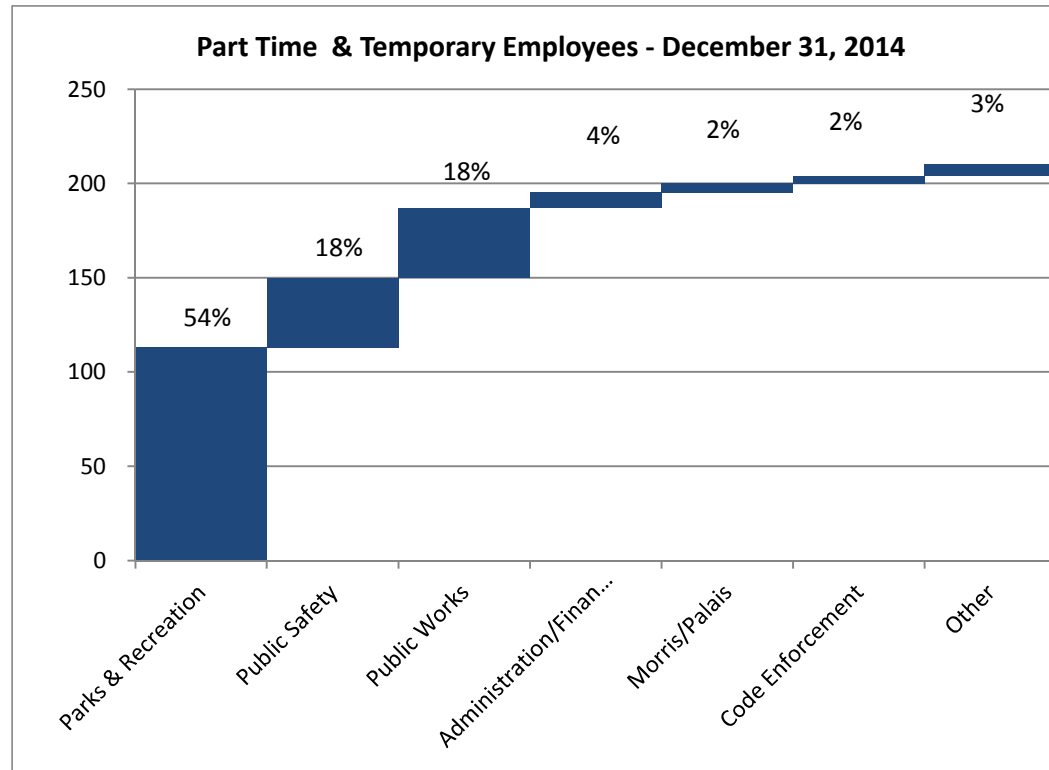
| <i>Fund Name</i>                              | <i>2008 Actual</i> | <i>2009 Actual</i> | <i>2010 Actual</i> | <i>2011 Actual</i> | <i>2012 Actual</i> | <i>2013 Actual</i> | <i>2014 Actual</i> |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>General Fund Departments</b>               |                    |                    |                    |                    |                    |                    |                    |
| Mayor   | 882,649            | 714,136            | 625,698            | 636,428            | 619,133            | 631,570            | 697,607            |
| Board of Safety                               | 14,639             | 450                | 0                  | 0                  | 0                  | 0                  | 0                  |
| 311 Call Center                               | 0                  | 0                  | 0                  | 0                  | 0                  | 268,752            | 429,313            |
| City Clerk                                    | 307,901            | 314,652            | 279,314            | 311,388            | 304,355            | 323,764            | 333,594            |
| Common Council                                | 597,272            | 316,114            | 294,613            | 296,742            | 379,017            | 348,921            | 417,659            |
| Administration & Finance                      | 1,621,827          | 1,242,295          | 1,253,734          | 1,420,841          | 1,560,874          | 1,803,645          | 1,951,255          |
| Morris Performing Arts Center                 | 839,309            | 884,145            | 820,438            | 878,897            | 913,867            | 925,137            | 922,302            |
| Palais Royale Ballroom                        | 483,361            | 403,142            | 328,956            | 305,476            | 327,142            | 396,959            | 401,326            |
| Youth Services Bureau                         | 75,000             | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  |
| Art Association                               | 65,000             | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  |
| Studebaker Museum                             | 185,527            | 68,721             | 0                  | 0                  | 0                  | 0                  | 0                  |
| Main Street Parking Garage Capital            | 55,000             | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  |
| Leighton Plaza Capital                        | 42,840             | 7,550              | 0                  | 0                  | 0                  | 0                  | 0                  |
| Legal Department                              | 902,796            | 766,549            | 724,752            | 871,701            | 772,965            | 895,789            | 945,954            |
| Energy Office                                 | 0                  | 11,109             | 84,977             | 424,219            | 472,239            | 54,256             | 0                  |
| Engineering                                   | 4,991,599          | 3,719,122          | 3,196,247          | 1,547,192          | 1,684,238          | 1,300,089          | 996,749            |
| Building Maintenance                          | 451,736            | 377,409            | 177,034            | 188,315            | 0                  | 0                  | 0                  |
| Traffic & Lighting                            | 2,699,922          | 2,154,695          | 1,569,561          | 1,692,060          | 683,161            | 109,536            | 0                  |
| Police Department                             | 25,995,629         | 24,992,890         | 24,956,529         | 23,693,019         | 24,605,342         | 22,509,527         | 23,686,439         |
| Communications Center                         | 1,518,609          | 1,474,704          | 1,772,300          | 1,890,970          | 1,957,028          | 2,060,643          | 1,985,945          |
| Police Department - Public Safety LOIT funded | 0                  | 0                  | 0                  | 2,769,344          | 3,112,460          | 3,986,751          | 0                  |
| Fire Department                               | 21,474,853         | 20,708,119         | 20,879,472         | 19,847,153         | 20,861,407         | 20,204,550         | 21,581,198         |
| Fire Department - Public Safety LOIT funded   | 0                  | 0                  | 0                  | 2,207,624          | 2,364,074          | 3,553,638          | 0                  |
| Community & Economic Development              | 887,564            | 867,911            | 0                  | 0                  | 0                  | 0                  | 0                  |
| Human Rights                                  | 299,164            | 279,671            | 252,273            | 254,956            | 275,176            | 314,055            | 334,143            |
| Wayne Street Parking Garage Capital           | 0                  | 16,450             | 0                  | 0                  | 0                  | 0                  | 0                  |
| Code Enforcement                              | 1,315,028          | 1,249,904          | 1,392,316          | 1,470,347          | 1,799,389          | 1,990,564          | 2,311              |
| Weights & Measures                            | 40,693             | 41,668             | 0                  | 0                  | 0                  | 0                  | 0                  |
| Code Hearing Officer                          | 44,352             | 15,844             | 46,218             | 44,848             | 46,231             | 38,977             | 0                  |
| Abandoned Vehicle                             | 62,947             | 59,774             | 54,099             | 121,137            | 61,734             | 32,404             | 0                  |
| Unsafe Building                               | 170,414            | 154,948            | 49,168             | 64,621             | 68,704             | 26,052             | 0                  |
| Animal Control                                | 477,915            | 485,896            | 483,486            | 501,584            | 530,748            | 550,747            | 579                |



## Full-Time Employees: 2009 - 2014



|               | <b>2009</b>  | <b>2010</b>  | <b>2011</b>  | <b>2012</b>  | <b>2013</b>  | <b>2014</b>  |
|---------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Public Safety | 566          | 589          | 586          | 575          | 579          | 586          |
| Public Works  | 241          | 236          | 238          | 240          | 241          | 233          |
| Adm & Other   | 178          | 178          | 182          | 189          | 198          | 192          |
| Parks & Rec   | 111          | 113          | 114          | 114          | 113          | 87           |
| <b>Total</b>  | <b>1,116</b> | <b>1,132</b> | <b>1,133</b> | <b>1,118</b> | <b>1,131</b> | <b>1,098</b> |



| <u>Activity</u>        | <u>Total</u> | <u>Percent</u> |
|------------------------|--------------|----------------|
| Parks & Recreation     | 113          | 53.81%         |
| Public Safety          | 37           | 17.62%         |
| Public Works           | 37           | 17.62%         |
| Administration/Finance | 8            | 3.81%          |
| Morris/Palais          | 5            | 2.38%          |
| Code Enforcement       | 4            | 1.90%          |
| Other                  | 6            | 2.86%          |
| <b>Total</b>           | <b>210</b>   | <b>100.00%</b> |

Other - Mayor's Office, 311 Call Center, Legal Department, and Human Rights.

**Standard & Poor's General Obligation/General Obligation  
Equilant Ratings of Indiana Local Governments as of July 9, 2014**

|    | <b>Obligor</b>                              | <b>Rating</b> | <b>Outlook</b> |
|----|---|---------------|----------------|
| 1  | Indiana                                     | AAA           | STABLE         |
| 2  | Avon  | AA+           | STABLE         |
| 3  | Boone Cnty                                  | AA+           | STABLE         |
| 4  | Brownsburg Town (Hendricks County)          | AA+           | STABLE         |
| 5  | Carmel                                      | AA+           | STABLE         |
| 6  | Carmel Clay Pub Lib                         | AA+           | STABLE         |
| 7  | East Noble School Corporation               | AA+           | STABLE         |
| 8  | Hamilton Cnty                               | AA+           | STABLE         |
| 9  | Hancock County                              | AA+           | STABLE         |
| 10 | Indiana Bond Bank                           | AA+           | STABLE         |
| 11 | Jasper Cnty                                 | AA+           | STABLE         |
| 12 | Marion County Health & Hospital Corporation | AA+           | STABLE         |
| 13 | Plainfield Twn                              | AA+           | STABLE         |
| 14 | Westfield                                   | AA+           | STABLE         |
| 15 | <b>South Bend</b>                           | <b>AA</b>     | <b>STABLE</b>  |
| 16 | Carmel Clay Sch Corp                        | AA            | STABLE         |
| 17 | Clay Twp                                    | AA            | STABLE         |
| 18 | Fishers                                     | AA            | STABLE         |
| 19 | Franklin                                    | AA            | STABLE         |
| 20 | Hamilton East Public Library                | AA            | STABLE         |
| 21 | Hancock County Public Library               | AA            | STABLE         |
| 22 | Highland                                    | AA            | STABLE         |
| 23 | Indianapolis                                | AA            | STABLE         |
| 24 | Indianapolis Brd of Sch Comr                | AA            | STABLE         |
| 25 | Noblesville                                 | AA            | STABLE         |
| 26 | Noblesville Redev Comm                      | AA            | STABLE         |
| 27 | Schererville Town                           | AA            | STABLE         |
| 28 | Town of St. John                            | AA            | STABLE         |
| 29 | West Lafayette                              | AA            | STABLE         |
| 30 | Winfield Town                               | AA            | STABLE         |
| 31 | Bloomington                                 | AA-           | STABLE         |
| 32 | Brown Cnty Sch Corp.                        | AA-           | STABLE         |

**Standard & Poor's General Obligation/General Obligation  
Equilant Ratings of Indiana Local Governments as of July 9, 2014**

|    | <b>Obligor</b>               | <b>Rating</b> | <b>Outlook</b> |
|----|------------------------------|---------------|----------------|
| 33 | Brownsburg Comnty Sch Corp   | AA-           | STABLE         |
| 34 | Cass Cnty                    | AA-           | STABLE         |
| 35 | Clark County                 | AA-           | STABLE         |
| 36 | Clarksville                  | AA-           | STABLE         |
| 37 | Clarksville Comnty Sch Corp  | AA-           | STABLE         |
| 38 | Columbus                     | AA-           | STABLE         |
| 39 | Crown Point Comnty Sch Corp  | AA-           | STABLE         |
| 40 | Cumberland                   | AA-           | STABLE         |
| 41 | Daviess Cnty                 | AA-           | STABLE         |
| 42 | DeKalb Cnty                  | AA-           | STABLE         |
| 43 | DeKalb Cnty Redev Comm       | AA-           | STABLE         |
| 44 | Elkhart Cnty                 | AA-           | STABLE         |
| 45 | Evansville Pk Dist           | AA-           | STABLE         |
| 46 | Fort Wayne                   | AA-           | STABLE         |
| 47 | Fort Wayne Pk Dist           | AA-           | STABLE         |
| 48 | Franklin Twp Comnty Sch Corp | AA-           | STABLE         |
| 49 | Fulton Cnty                  | AA-           | STABLE         |
| 50 | Griffith                     | AA-           | STABLE         |
| 51 | Hamilton Hgts Sch Corp       | AA-           | STABLE         |
| 52 | Hamilton Southeastern Schs   | AA-           | STABLE         |
| 53 | Hendricks Cnty               | AA-           | STABLE         |
| 54 | Hussey-Mayfield Mem Pub Lib  | AA-           | STABLE         |
| 55 | Jackson County               | AA-           | STABLE         |
| 56 | Knox Cnty                    | AA-           | STABLE         |
| 57 | Kosciusko Cnty               | AA-           | STABLE         |
| 58 | Lafayette                    | AA-           | STABLE         |
| 59 | Lake Cnty Pub Lib            | AA-           | STABLE         |
| 60 | Lawrence Township            | AA-           | STABLE         |
| 61 | Marshall Cnty Holding Corp   | AA-           | STABLE         |
| 62 | Merrillville                 | AA-           | STABLE         |
| 63 | Monroe Cnty                  | AA-           | STABLE         |
| 64 | Mooreville Pub Lib           | AA-           | STABLE         |
| 65 | Morgan Cnty                  | AA-           | STABLE         |

**Standard & Poor's General Obligation/General Obligation  
Equilant Ratings of Indiana Local Governments as of July 9, 2014**

|    | <b>Obligor</b>                        | <b>Rating</b> | <b>Outlook</b> |
|----|---------------------------------------|---------------|----------------|
| 66 | Munster Twn                           | AA-           | STABLE         |
| 67 | North West Hendricks Sch Corp         | AA-           | STABLE         |
| 68 | Northwest Allen County Schools        | AA-           | STABLE         |
| 69 | Owen Cnty Pub Lib                     | AA-           | STABLE         |
| 70 | Penn-Harris-Madison Sch Corp          | AA-           | STABLE         |
| 71 | Pike Twp Metro Sch Dist               | AA-           | STABLE         |
| 72 | Plainfield Comnty Sch Corp            | AA-           | STABLE         |
| 73 | Porter Cnty                           | AA-           | STABLE         |
| 74 | Pulaski Cnty                          | AA-           | STABLE         |
| 75 | Scott Cnty                            | AA-           | STABLE         |
| 76 | South Bend Comnty Sch Corp            | AA-           | STABLE         |
| 77 | Southern Hancock Cnty Comnty Sch Corp | AA-           | STABLE         |
| 78 | Southwest Allen County Schools        | AA-           | STABLE         |
| 79 | Town of Cedar Lake (Lake County)      | AA-           | STABLE         |
| 80 | Union Twp Sch Corp (Porter Cnty)      | AA-           | STABLE         |
| 81 | Valparaiso                            | AA-           | STABLE         |
| 82 | Vigo County                           | AA-           | STABLE         |
| 83 | Warrick Cnty Redev Dist               | AA-           | STABLE         |
| 84 | Warsaw                                | AA-           | STABLE         |
| 85 | Washington Twp                        | AA-           | STABLE         |
| 86 | Yorktown Comnty Schs                  | AA-           | STABLE         |
| 87 | Zionsville                            | AA-           | STABLE         |
| 88 | Zionsville Comnty Sch Corp            | AA-           | STABLE         |
| 89 | Adams Cent Comnty Schs                | A+            | STABLE         |
| 90 | Anderson                              | A+            | STABLE         |
| 91 | Anderson San Dist                     | A+            | STABLE         |
| 92 | Avon Comnty Sch Corp                  | A+            | STABLE         |
| 93 | Bartholomew Cons Sch Corp             | A+            | STABLE         |
| 94 | Bluffton-Harrison Metro Sch Dist      | A+            | STABLE         |
| 95 | Brown Cnty Pub Lib                    | A+            | STABLE         |
| 96 | Brownsburg Pub Lib Dist               | A+            | NEGATIVE       |
| 97 | Brownstown Cent Comnty Sch Corp       | A+            | STABLE         |
| 98 | Carroll Cons Sch Corp                 | A+            | STABLE         |



**Standard & Poor's General Obligation/General Obligation  
Equilant Ratings of Indiana Local Governments as of July 9, 2014**

|     | <b>Obligor</b>                       | <b>Rating</b> | <b>Outlook</b> |
|-----|--------------------------------------|---------------|----------------|
| 99  | Center Grove Comnty Sch Corp         | A+            | STABLE         |
| 100 | Clark-Pleasant Comnty Sch Corp       | A+            | STABLE         |
| 101 | Clay Comnty Schs                     | A+            | STABLE         |
| 102 | Clay County                          | A+            | STABLE         |
| 103 | Cloverdale Comnty Sch Corp           | A+            | STABLE         |
| 104 | Crawfordsville Comnty Sch Corp       | A+            | STABLE         |
| 105 | Crawfordsville Dist Pub Lib          | A+            | STABLE         |
| 106 | Crown Point Community Public Library | A+            | STABLE         |
| 107 | Danville Comnty Sch Corp             | A+            | STABLE         |
| 108 | Decatur Cnty                         | A+            | STABLE         |
| 109 | DeKalb Cnty Eastern Comnty Sch Dist  | A+            | STABLE         |
| 110 | Delaware Comnty Sch Corp             | A+            | STABLE         |
| 111 | Duneland Sch Corp                    | A+            | STABLE         |
| 112 | Dyer                                 | A+            | STABLE         |
| 113 | East Allen Cnty Schs                 | A+            | STABLE         |
| 114 | Eastbrook Comnty Sch Corp            | A+            | NEGATIVE       |
| 115 | Eastern Hancock Cnty Comnty Sch Corp | A+            | STABLE         |
| 116 | Eastern Howard School Corporation    | A+            | STABLE         |
| 117 | Elkhart                              | A+            | STABLE         |
| 118 | Evansville-Vanderburgh Pub Lib       | A+            | STABLE         |
| 119 | Fairfield Comnty Schs                | A+            | STABLE         |
| 120 | Fort Wayne Comnty Schs               | A+            | STABLE         |
| 121 | Franklin Cnty Comnty Sch Corp        | A+            | STABLE         |
| 122 | Franklin Comnty Sch Corp             | A+            | STABLE         |
| 123 | Fulton Cnty Pub Lib                  | A+            | STABLE         |
| 124 | Goshen Comnty Schs                   | A+            | STABLE         |
| 125 | Greene Cnty                          | A+            | STABLE         |
| 126 | Greenfield Cent Comnty Sch Corp      | A+            | STABLE         |
| 127 | Greensburg                           | A+            | STABLE         |
| 128 | Greensburg Comnty Schs               | A+            | STABLE         |
| 129 | Greenwood Comnty Sch Corp            | A+            | STABLE         |
| 130 | Hanover Comnty Sch Corp              | A+            | STABLE         |
| 131 | Highland Sch Twn                     | A+            | STABLE         |

**Standard & Poor's General Obligation/General Obligation  
Equilant Ratings of Indiana Local Governments as of July 9, 2014**

|     | <b>Obligor</b>                          | <b>Rating</b> | <b>Outlook</b> |
|-----|---|---------------|----------------|
| 132 | Hobart                                  | A+            | STABLE         |
| 133 | Jasper Cnty Pub Lib                     | A+            | STABLE         |
| 134 | Jay Cnty                                | A+            | STABLE         |
| 135 | Jeffersonville                          | A+            | STABLE         |
| 136 | Jennings County Schools Corporation     | A+            | STABLE         |
| 137 | Kankakee Vy Sch Corp                    | A+            | STABLE         |
| 138 | Kendallville Pub Lib                    | A+            | STABLE         |
| 139 | Kokomo Ctr Twp Cons Sch Corp            | A+            | STABLE         |
| 140 | La Porte                                | A+            | STABLE         |
| 141 | LaGrange Cnty Pub Lib                   | A+            | STABLE         |
| 142 | Lake Cnty                               | A+            | STABLE         |
| 143 | Lakeland Sch Corp                       | A+            | STABLE         |
| 144 | Lebanon                                 | A+            | STABLE         |
| 145 | Lebanon Comnty Sch Corp                 | A+            | STABLE         |
| 146 | Maconaquah Sch Corp                     | A+            | STABLE         |
| 147 | Madison Cons Schs                       | A+            | STABLE         |
| 148 | Madison-Grant United Sch Corp           | A+            | STABLE         |
| 149 | Marion Comnty Schs                      | A+            | STABLE         |
| 150 | Merrillville Comnty Sch Corp            | A+            | STABLE         |
| 151 | Michigan City                           | A+            | STABLE         |
| 152 | Middlebury Comnty Schs                  | A+            | STABLE         |
| 153 | Mishawaka                               | A+            | STABLE         |
| 154 | Monroe Cnty Comnty Sch Corp             | A+            | STABLE         |
| 155 | Mooreville Cons Sch Corp                | A+            | STABLE         |
| 156 | New Albany                              | A+            | STABLE         |
| 157 | New Albany-Floyd Cnty Cons Sch Corp     | A+            | STABLE         |
| 158 | New Carlisle-Olive Twp Pub Lib          | A+            | STABLE         |
| 159 | New Castle-Henry Cnty Pub Lib           | A+            | STABLE         |
| 160 | New Haven                               | A+            | STABLE         |
| 161 | Nineveh-Hensley-Jackson United Sch Corp | A+            | STABLE         |
| 162 | Noble Cnty Pub Lib                      | A+            | STABLE         |
| 163 | Noblesville Schools                     | A+            | STABLE         |
| 164 | North Gibson Sch Corp                   | A+            | STABLE         |

**Standard & Poor's General Obligation/General Obligation  
Equilant Ratings of Indiana Local Governments as of July 9, 2014**

|     | <b>Obligor</b>                                   | <b>Rating</b> | <b>Outlook</b> |
|-----|--|---------------|----------------|
| 165 | North Harrison Comnty Sch Corp                   | A+            | NEGATIVE       |
| 166 | North Knox Sch Corp                              | A+            | STABLE         |
| 167 | North Montgomery Comnty Sch Corp                 | A+            | STABLE         |
| 168 | North Newton Sch Corp                            | A+            | STABLE         |
| 169 | North Posey Cnty Metro Sch Dist                  | A+            | STABLE         |
| 170 | North Posey Multi Sch Bldg Corp                  | A+            | STABLE         |
| 171 | North Putnam Comnty Sch Corp                     | A+            | STABLE         |
| 172 | Northern Wells Community Schools                 | A+            | STABLE         |
| 173 | Northwestern Cons Sch Dist                       | A+            | STABLE         |
| 174 | Orleans Comnty Schs                              | A+            | STABLE         |
| 175 | Pendleton-Fall Creek Board of Parks and Recreati | A+            | STABLE         |
| 176 | Perry Twp Metro Sch Dist                         | A+            | STABLE         |
| 177 | Plainfield-Guilford Twp Pub Lib                  | A+            | STABLE         |
| 178 | Portage  | A+            | STABLE         |
| 179 | Porter Cnty Pub Lib Sys                          | A+            | STABLE         |
| 180 | Portland   | A+            | STABLE         |
| 181 | Putnam Cnty                                      | A+            | STABLE         |
| 182 | Randolph Cnty                                    | A+            | STABLE         |
| 183 | Rensselaer Cent Sch Corp                         | A+            | STABLE         |
| 184 | Richmond   | A+            | STABLE         |
| 185 | Saint Joseph County                              | A+            | STABLE         |
| 186 | Seymour  | A+            | STABLE         |
| 187 | Shelby Eastern Schs                              | A+            | STABLE         |
| 188 | Shelbyville Cent Schs                            | A+            | STABLE         |
| 189 | Smith-Green Comnty Schs                          | A+            | STABLE         |
| 190 | Southeast Dubois Cnty Sch Corp.                  | A+            | STABLE         |
| 191 | Southeast Fountain Sch Corp                      | A+            | STABLE         |
| 192 | Southwest Dubois Cnty Sch Corp                   | A+            | STABLE         |
| 193 | Southwest Parke Comnty Sch Corp                  | A+            | STABLE         |
| 194 | Speedway   | A+            | STABLE         |
| 195 | St Joseph Cnty Arpt Auth                         | A+            | STABLE         |
| 196 | St Joseph Cnty Pub Lib                           | A+            | STABLE         |
| 197 | Starke County                                    | A+            | STABLE         |

**Standard & Poor's General Obligation/General Obligation  
Equilant Ratings of Indiana Local Governments as of July 9, 2014**

|     | <b>Obligor</b>                          | <b>Rating</b> | <b>Outlook</b> |
|-----|---|---------------|----------------|
| 198 | Tell City-Troy Twp Sch Corp.            | A+            | STABLE         |
| 199 | Tippecanoe Cnty Pub Lib                 | A+            | STABLE         |
| 200 | Tippecanoe Sch Corp                     | A+            | STABLE         |
| 201 | Tippecanoe Valley School Corporation    | A+            | STABLE         |
| 202 | Tri-Cnty Sch Corp                       | A+            | STABLE         |
| 203 | Tri-Creek Sch Corp                      | A+            | STABLE         |
| 204 | Union Cnty-Coll Corner Jt Sch Dist      | A+            | STABLE         |
| 205 | Union Sch Corp                          | A+            | STABLE         |
| 206 | Valparaiso Comnty Sch Corp              | A+            | NEGATIVE       |
| 207 | Vanderburgh Cnty                        | A+            | STABLE         |
| 208 | Vincennes                               | A+            | STABLE         |
| 209 | Vincennes Comnty Sch Corp               | A+            | STABLE         |
| 210 | Warren Twp Metro Sch Dist               | A+            | STABLE         |
| 211 | Washington Twp Metro Sch Dist           | A+            | STABLE         |
| 212 | Wawasee Comnty Sch Corp                 | A+            | STABLE         |
| 213 | Wayne Twp Metro Sch Dist                | A+            | STABLE         |
| 214 | Western Boone Cnty Comnty Sch Corp      | A+            | STABLE         |
| 215 | Western Sch Corp                        | A+            | STABLE         |
| 216 | Whitley Cnty                            | A+            | STABLE         |
| 217 | Whitley Cnty Cons Schs                  | A+            | STABLE         |
| 218 | Winchester                              | A+            | STABLE         |
| 219 | Yorktown                                | A+            | STABLE         |
| 220 | Batesville Comnty Sch Corp              | A             | STABLE         |
| 221 | Bedford                                 | A             | STABLE         |
| 222 | Beech Grove City Schs                   | A             | STABLE         |
| 223 | Beech Grove Pub Lib                     | A             | STABLE         |
| 224 | Brown Cnty                              | A             | STABLE         |
| 225 | Carnegie Pub Lib of Steuben Cnty        | A             | STABLE         |
| 226 | Centerville & Ctr Twp Pub Lib Bldg Corp | A             | STABLE         |
| 227 | Clinton Cent Sch Corp                   | A             | STABLE         |
| 228 | Clinton Prairie Sch Corp                | A             | STABLE         |
| 229 | Crawford Cnty Comnty Sch Corp           | A             | STABLE         |
| 230 | Culver Comnty Schs Corp                 | A             | STABLE         |

**Standard & Poor's General Obligation/General Obligation  
Equilant Ratings of Indiana Local Governments as of July 9, 2014**

|     | <b>Obligor</b>                         | <b>Rating</b> | <b>Outlook</b> |
|-----|--|---------------|----------------|
| 231 | DeKalb Cnty Cent United Sch Dist       | A             | STABLE         |
| 232 | Elkhart Comnty Schs                    | A             | STABLE         |
| 233 | Elwood                                 | A             | STABLE         |
| 234 | Evansville-Vanderburgh Sch Corp        | A             | STABLE         |
| 235 | Fayette Cnty                           | A             | NEGATIVE       |
| 236 | Fayette Cnty Sch Corp                  | A             | STABLE         |
| 237 | Garrett-Keyser-Butler Comnty Sch Dist  | A             | STABLE         |
| 238 | Goshen                                 | A             | STABLE         |
| 239 | Hammond                                | A             | STABLE         |
| 240 | Henry Cnty                             | A             | STABLE         |
| 241 | Huntington Cnty Comnty Sch Corp        | A             | STABLE         |
| 242 | Jefferson Cnty                         | A             | STABLE         |
| 243 | Jennings Cnty                          | A             | STABLE         |
| 244 | Lafayette Sch Corp                     | A             | STABLE         |
| 245 | Lawrence                               | A             | STABLE         |
| 246 | Manchester Comnty Sch                  | A             | STABLE         |
| 247 | Merrillville Conservancy Dist          | A             | STABLE         |
| 248 | Muncie Pub Lib                         | A             | STABLE         |
| 249 | New Durham Twp Metro Sch Dist Sch Corp | A             | STABLE         |
| 250 | North Lawrence Comnty Schs             | A             | STABLE         |
| 251 | North Vermillion Comnty Sch Corp       | A             | STABLE         |
| 252 | Northeast Dubois Cnty Sch Corp.        | A             | STABLE         |
| 253 | Northeastern Wayne Sch Corp.           | A             | STABLE         |
| 254 | Orange Cnty                            | A             | STABLE         |
| 255 | Pendleton Comnty Lib Bldg Corp         | A             | STABLE         |
| 256 | Perry County                           | A             | STABLE         |
| 257 | Peru Comnty Sch Corp                   | A             | STABLE         |
| 258 | Porter Twp Sch Corp                    | A             | STABLE         |
| 259 | Rochester Comnty Sch Corp              | A             | STABLE         |
| 260 | Salem Comnty Sch Corp                  | A             | STABLE         |
| 261 | Seymour Comnty Sch Corp                | A             | STABLE         |
| 262 | South Dearborn Comnty Sch Corp         | A             | STABLE         |
| 263 | South Henry Sch Corp                   | A             | STABLE         |

**Standard & Poor's General Obligation/General Obligation  
Equilant Ratings of Indiana Local Governments as of July 9, 2014**

|     | <b>Obligor</b>                             | <b>Rating</b> | <b>Outlook</b> |
|-----|--|---------------|----------------|
| 264 | South Putnam Comnty Sch Corp               | A             | STABLE         |
| 265 | Southwestern Cons Sch Dist of Shelby Cnty  | A             | STABLE         |
| 266 | Spencer-Owen Comnty Schs                   | A             | STABLE         |
| 267 | Starke County Public Library               | A             | STABLE         |
| 268 | Steuben Cnty Metro Sch Dist                | A             | STABLE         |
| 269 | Twin Lakes Sch Corp                        | A             | STABLE         |
| 270 | Wabash City Schs                           | A             | STABLE         |
| 271 | Wabash County Metropolitan School District | A             | STABLE         |
| 272 | Warsaw Comnty Pub Lib                      | A             | STABLE         |
| 273 | West Lafayette Pub Lib Dist                | A             | STABLE         |
| 274 | Western Wayne Schs                         | A             | STABLE         |
| 275 | Westfield-Washington Pub Lib               | A             | STABLE         |
| 276 | Whitko Comnty Sch Corp                     | A             | STABLE         |
| 277 | Blue River Vy Sch Corp                     | A-            | STABLE         |
| 278 | Buck Creek Twp                             | A-            | POSITIVE       |
| 279 | Greater Clark Cnty Sch Corp                | A-            | STABLE         |
| 280 | Greencastle Comnty Sch Corp                | A-            | STABLE         |
| 281 | Greenwood Pub Lib                          | A-            | STABLE         |
| 282 | Hammond City Sch                           | A-            | STABLE         |
| 283 | Lake Central Sch Corp                      | A-            | POSITIVE       |
| 284 | Lake Cnty Pk Dist                          | A-            | STABLE         |
| 285 | Lake Station Comnty Sch Corp               | A-            | STABLE         |
| 286 | Lawrence Twp Metro Sch Dist                | A-            | STABLE         |
| 287 | Marion                                     | A-            | STABLE         |
| 288 | Northwestern Sch Corp                      | A-            | STABLE         |
| 289 | Princeton                                  | A-            | STABLE         |
| 290 | Randolph Cent Sch Corp.                    | A-            | STABLE         |
| 291 | South Montgomery Comnty Sch Corp           | A-            | STABLE         |
| 292 | Southwest Sch Corp                         | A-            | STABLE         |
| 293 | Valparaiso Pk & Recre Dist                 | A-            | STABLE         |
| 294 | Washington County                          | A-            | NEGATIVE       |
| 295 | Westfield Washington Schools               | A-            | NEGATIVE       |
| 296 | Whiting                                    | A-            | STABLE         |

**Standard & Poor's General Obligation/General Obligation  
Equilant Ratings of Indiana Local Governments as of July 9, 2014**

|     | <b>Obligor</b>                         | <b>Rating</b> | <b>Outlook</b> |
|-----|--|---------------|----------------|
| 297 | Damon Run Conservancy Dist             | BBB+          | STABLE         |
| 298 | Richland- Bean Blossom Comnty Sch Corp | BBB+          | NEGATIVE       |
| 299 | Terre Haute San Dist                   | BBB+          | STABLE         |
| 300 | Washington Comnty Sch Inc              | BBB+          | STABLE         |
| 301 | Hammond San Dist                       | BBB           | STABLE         |
| 302 | Mount Vernon Comnty Sch Corp           | BBB           | STABLE         |
| 303 | Munster Schs                           | BBB           | STABLE         |
| 304 | Pike Cnty Sch Corp                     | BBB-          | NEGATIVE       |