



CITY OF SOUTH BEND    PETE BUTTIGIEG, MAYOR

## DEPARTMENT OF ADMINISTRATION AND FINANCE

October 9, 2015

Re: City of South Bend 2016 Proposed Budget Changes from Original Budget

Dear Councilwoman White,

We respectfully submit the following changes to the original budget documents presented to Council for the 2016 Budget. We have included the final 2016 Budget Summaries (pages 2-13) as part of the package for your reference.

1. **Fund 103 Excess Levy (pages 14-15):** This fund received \$3,688 in 2014 for excess property tax revenues from the County. Per discussion with our DLGF representative, the amount in the Excess Levy Fund will be transferred to the General Fund during 2016 as part of the State #1782 budget approval process.
2. **Fund 404 COIT (pages 18-23), 408 EDIT (pages 24-26) and 249 PS LOIT (pages 16-17):** The Controller's Office has recently received the **LOIT Revenue Certifications** which showed an increase of 5.44% for 2016 instead of the originally budgeted 2% increase.
3. **Fund 404 COIT (pages 18-23):** Original budget materials showed a higher amount being paid to Studebaker than should have been. This has been corrected. Also, **curbs & sidewalks** funding was doubled to \$1,500,000 based on Council and Citizen requests. Added back a Business Analyst position to the Department of Innovation based on Council feedback that certain important initiatives were not moving fast enough. This addition brings the headcount back to 3 full-time employees in the Office of Innovation as it was in the 2015 budget.
4. **Fund 408 EDIT (pages 24-26):** The Bond payments were adjusted slightly to agree with the new amortization schedules for the **PSAP and EDIT Parks bonds**.
5. **Fund 412 Major Moves (pages 27-29):** The **Parking Garages** are taking a loan from Major Moves for major repairs as presented to the Council during the Department of Community Investment public hearing. We are including the updated details for this fund as the decision was made to proceed with this subsequent to the Public Works hearing, but before the DCI meeting.
6. **Fund 202 Motor Vehicle Highway (pages 30-33):** Interfund transfer to increase **curbs & sidewalk** program to \$1,500,000 and increase in expenditures for the same.
7. **Fund 600 Consolidated Building Department (pages 34-38):** Based on Council discussions, the Building Department added one additional building inspector due to increase in permits and required inspections and also removed the revenues anticipated, but not yet confirmed for the State Design Release Fees.
8. **Fund 226 Liability Insurance (page 39):** This fund has not changed, however, it was noted during our final review that the Full Time Employee page had the Public Works Safety Officer listed as being budgeted for 2016-2020 which is incorrect, as we stated during our meetings that this position would not be filled and the duties would be absorbed by others within the City and through contracts with outside training entities.

If you have any questions or concerns regarding the above, we are happy to discuss at your earliest convenience.

Sincerely,  
John H. Murphy, City Controller

**City of South Bend  
2016 Budget Overview  
October 8, 2015**

		2016 Proposed Budget				
City Controlled Funds		Cash Balance 1/1/2016	2016 Revenues	2016 Expenditures	Surplus (Deficit)	Cash Balance 12/31/2016
<b>101</b>	<b>GENERAL FUND</b>	<b>28,139,839</b>	<b>53,852,368</b>	<b>53,852,368</b>	<b>0</b>	<b>28,139,839</b>
<b>Special Revenue Funds</b>						
102	RAINY DAY FUND	8,681,858	40,000	-	40,000	8,721,858
103	EXCESS LEVY	3,668	20	3,688	(3,668)	(0)
201	PARKS & RECREATION	3,467,354	11,179,799	11,177,940	1,859	3,469,213
202	MOTOR VEHICLE HIGHWAY	3,113,893	10,028,883	10,343,890	(315,007)	2,798,886
203	RECREATION - NONREVERTING	844,518	1,448,565	1,448,204	361	844,879
209	STUDEBAKER/OLIVER REVERTING GRANTS	1,104,092	104,000	1,200,000	(1,096,000)	8,092
210	ECONOMIC DEVELOPMENT STATE GRANTS	308,721	73,511	72,011	1,500	310,221
211	DCI OPERATING FUND	1,053,534	2,647,925	2,647,700	225	1,053,759
212	DEPARTMENT OF COMMUNITY INVESTMENT	133,672	3,800,000	3,800,000	0	133,672
216	POLICE STATE SEIZURES	187,690	36,000	36,000	0	187,690
217	GIFT, DONATION, BEQUEST	223,172	185,800	362,500	(176,700)	46,472
218	POLICE CURFEW VIOLATIONS	12,038	1,000	1,000	0	12,038
220	LAW ENFORCEMENT CONTINUING EDUCATION	829,359	218,000	733,500	(515,500)	313,859
227	LOSS RECOVERY FUND	690,535	1,410	350,000	(348,590)	341,945
244	EMERGENCY 911 TELEPHONE	33,691	-	-	0	33,691
249	PUBLIC SAFETY L.O.I.T.	519,668	6,797,160	6,600,626	196,534	716,202
251	LOCAL ROADS & STREETS	1,986,938	1,269,000	1,231,000	38,000	2,024,938
252	EXCESS WELFARE DISTRIBUTION	(0)	-	-	0	(0)
258	HUMAN RIGHTS - FEDERAL GRANT	491,409	165,040	221,838	(56,798)	434,611
271	EASTRACE WATERWAY	1,365	30	-	30	1,395
273	MORRIS PAC/PALAIS ROYALE MARKETING	25,755	18,150	18,000	150	25,905
280	POLICE BLOCK GRANTS	3,955	-	-	0	3,955
281	ECONOMIC DEVELOPMENT COMM - REV BONDS	27,520	150	-	150	27,670
289	HAZMAT	22,221	10,000	10,000	0	22,221
291	INDIANA RIVER RESCUE	50,100	45,200	95,300	(50,100)	0
292	POLICE GRANTS	80,319	-	-	0	80,319
294	REGIONAL POLICE ACADEMY	67,272	22,500	22,500	0	67,272
295	COPS MORE GRANT	84,218	92,000	92,000	0	84,218
299	POLICE FEDERAL DRUG ENFORCEMENT	173,583	162,000	162,000	0	173,583
404	COUNTY OPTION INCOME TAX	9,183,614	10,332,984	12,956,679	(2,623,695)	6,559,919
408	ECONOMIC DEVELOPMENT INCOME TAX	9,592,030	10,159,262	10,450,184	(290,922)	9,301,108
410	URBAN DEVELOPMENT ACTION GRANT (UDAG)	629,914	169,827	238,173	(68,346)	561,568
655	PROJECT RELEAF	883,704	437,290	528,358	(91,068)	792,636
705	POLICE K-9 UNIT	3,321	2,020	2,020	0	3,321
	<b>Total Special Revenue Funds</b>	<b>44,514,701</b>	<b>59,447,526</b>	<b>64,805,111</b>	<b>(5,357,585)</b>	<b>39,157,116</b>
<b>Debt Service Fund</b>						
313	HALL OF FAME DEBT SERVICE	76,270	1,383,212	1,268,015	115,197	191,467
<b>Capital Project Funds</b>						
377	PROFESSIONAL SPORTS DEVELOPMENT	554,844	709,718	838,052	(128,334)	426,510
401	COVELESKI STADIUM CAPITAL	55,574	15,200	-	15,200	70,774
403	ZOO ENDOWMENT	49,390	200	-	200	49,590
405	PARK NONREVERTING CAPITAL	472,232	162,500	189,000	(26,500)	445,732
406	CUMULATIVE CAPITAL DEVELOPMENT	581,586	526,737	526,737	0	581,586
407	CUMULATIVE CAPITAL IMPROVEMENT	304,802	435,700	365,907	69,793	374,595
412	MAJOR MOVES CONSTRUCTION	1,361,391	1,509,366	1,590,000	(80,634)	1,280,757
416	MORRIS PERFORMING ARTS CENTER CAPITAL	546,970	102,000	64,000	38,000	584,970
434	CRED FUND	10,138	-	-	0	10,138
450	PALAIS ROYALE HISTORIC PRESERVATION	63,198	17,300	-	17,300	80,498
677	HALL OF FAME CAPITAL	375,419	2,000	84,801	(82,801)	292,618
	<b>Total Capital &amp; Debt Service Funds</b>	<b>4,451,813</b>	<b>4,863,933</b>	<b>4,926,512</b>	<b>(62,579)</b>	<b>4,389,234</b>
<b>Enterprise Funds</b>						
287	EMS / FIRE DEPARTMENT CAPITAL	2,873,089	2,075,500	1,884,000	191,500	3,064,589
288	EMS OPERATING	1,734,716	5,085,012	6,058,338	(973,326)	761,390
600	CONSOLIDATED BUILDING DEPARTMENT	1,106,804	4,381,044	4,307,585	73,459	1,180,263

**City of South Bend**  
**2016 Budget Overview**  
**October 8, 2015**

		2016 Proposed Budget				
City Controlled Funds		Cash Balance 1/1/2016	2016 Revenues	2016 Expenditures	Surplus (Deficit)	Cash Balance 12/31/2016
601	PARKING GARAGES	312,662	1,052,226	1,182,004	(129,778)	182,884
610	SOLID WASTE OPERATIONS	248,062	5,596,749	5,581,411	15,338	263,400
611	SOLID WASTE CAPITAL	35,420	925,397	925,197	200	35,620
620	WATER WORKS OPERATIONS	3,241,553	14,604,116	16,585,100	(1,980,984)	1,260,569
622	WATER WORKS CAPITAL	2,311,685	15,000	644,000	(629,000)	1,682,685
623	WATER WORKS BOND CAPITAL	19,930	-	-	0	19,930
624	WATER WORKS CUSTOMER DEPOSIT	1,481,216	8,400	8,400	0	1,481,216
625	WATER WORKS SINKING FUND	4,658	2,049,681	2,049,681	0	4,658
626	WATER WORKS BOND RESERVE	1,642,609	9,500	9,500	0	1,642,609
629	WATER WORKS RESERVE - O & M	2,239,288	175,166	10,000	165,166	2,404,454
640	SEWER REPAIR INSURANCE	1,516,962	564,725	545,662	19,063	1,536,025
641	SEWAGE WORKS OPERATIONS	5,639,391	36,711,600	37,568,813	(857,213)	4,782,178
642	SEWAGE WORKS CAPITAL	(419,822)	2,532,000	2,487,000	45,000	(374,822)
643	SEWAGE WORKS RESERVE - O & M	3,679,176	552,997	16,000	536,997	4,216,173
649	SEWAGE WORKS BOND SINKING	795,272	9,274,391	9,274,298	93	795,365
651	2007B SEWER BOND	2	-	-	0	2
653	SEWAGE WORKS DEBT SERVICE RESERVE	7,286,832	-	-	0	7,286,832
658	2010 SEWER BOND	2	-	-	0	2
659	2011 SEWER BOND	-	2,000	-	2,000	2,000
661	2012 SEWER BOND	9,975,000	25,000	10,000,000	(9,975,000)	-
664	2013 SEWER REFUND BOND ISSUANCE COSTS	4,533	-	-	0	4,533
665	2015 SEWER BOND	-	-	-	0	-
670	CENTURY CENTER	179,579	3,983,787	3,972,438	11,349	190,928
671	CENTURY CENTER CAPITAL	813,507	500	-	500	814,007
672	CENTURY CENTER ENERGY SAVINGS	50,000	237,132	237,132	0	50,000
	<b>Total Enterprise Funds</b>	<b>46,772,123</b>	<b>89,861,923</b>	<b>103,346,559</b>	<b>(13,484,636)</b>	<b>33,287,487</b>
<b>Internal Service Funds</b>						
222	CENTRAL SERVICES	1,390,393	8,234,637	8,159,597	75,040	1,465,433
224	CENTRAL SERVICES CAPITAL	-	130,519	130,519	0	-
226	LIABILITY INSURANCE	3,889,164	2,253,983	3,074,192	(820,209)	3,068,955
278	TAKE HOME VEHICLE POLICE	569,410	64,400	10,000	54,400	623,810
279	311 CALL CENTER	-	499,358	499,357	1	1
711	SELF-FUNDED EMPLOYEE BENEFITS	3,720,149	17,174,845	17,333,931	(159,086)	3,561,063
713	UNEMPLOYMENT COMPENSATION FUND	129,060	107,282	107,282	0	129,060
	<b>Total Internal Service Funds</b>	<b>9,698,177</b>	<b>28,465,024</b>	<b>29,314,878</b>	<b>(849,854)</b>	<b>8,848,323</b>
<b>Trust &amp; Agency Funds</b>						
701	FIREFIGHTERS PENSION	135,128	5,447,592	5,582,720	(135,128)	0
702	POLICE PENSION	889,536	6,133,500	7,008,182	(874,682)	14,854
718	STATE TAX DEDUCTION FUND	301,548	-	-	0	301,548
725	MORRIS/PALAIS BOX OFFICE	1,071,032	-	-	0	1,071,032
730	CITY CEMETERY TRUST	19,850	150	20,000	(19,850)	0
	<b>Total Trust &amp; Agency Funds</b>	<b>2,417,095</b>	<b>11,581,242</b>	<b>12,610,902</b>	<b>(1,029,660)</b>	<b>1,387,435</b>
<b>Total City Funds</b>		<b>135,993,747</b>	<b>248,072,016</b>	<b>268,856,330</b>	<b>(20,784,314)</b>	<b>115,209,433</b>
<b>Redevelopment Commission Controlled Funds</b>						
<b>Tax Increment Financing Funds</b>						
324	TIF Revenue - Airport	8,882,675	18,885,314	19,700,000	(814,686)	8,067,989
420	TIF District - SBCDA General	10,506	-	-	0	10,506
422	TIF District - West Washington	865,340	424,000	1,100,000	(676,000)	189,340
425	TIF Leighton Plaza	208,285	172,003	160,406	11,597	219,882
426	TIF Central Medical Service Area	1,325	-	-	0	1,325
429	TIF Northeast District	1,149,239	2,757,000	3,800,000	(1,043,000)	106,239
430	TIF Southside Development Area #1	4,553,368	2,410,000	6,100,000	(3,690,000)	863,368
432	TIF Southside Development Area #3 - Erskine Village	5,851,406	25,000	490,503	(465,503)	5,385,903
435	TIF - Douglas Road	196,919	320,750	350,000	(29,250)	167,669
436	TIF - Northeast Residential	1,095,856	3,162,422	3,430,000	(267,578)	828,278
	<b>Total Tax Increment Financing Funds</b>	<b>22,814,918</b>	<b>28,156,489</b>	<b>35,130,909</b>	<b>(6,974,420)</b>	<b>15,840,498</b>

**City of South Bend**  
**2016 Budget Overview**  
**October 8, 2015**

		2016 Proposed Budget				
<i>City Controlled Funds</i>		<i>Cash Balance</i> <i>1/1/2016</i>	<i>2016</i> <i>Revenues</i>	<i>2016</i> <i>Expenditures</i>	<i>Surplus</i> <i>(Deficit)</i>	<i>Cash Balance</i> <i>12/31/2016</i>
<b>Redevelopment Funds</b>						
433	<i>Redevelopment Administration General</i>	<b>4,348</b>	152	4,500	(4,348)	(0)
439	<i>Certified Technology Park</i>	<b>2,535,363</b>	14,637	2,550,000	(2,535,363)	0
454	<i>Airport Urban Enterprise Zone</i>	<b>380,459</b>	1,500	50,000	(48,500)	<b>331,959</b>
619	<i>Blackthorn Golf Course Operations</i>	-	-	-	0	-
<b>Total Redevelopment Funds</b>		<b>2,920,170</b>	<b>16,289</b>	<b>2,604,500</b>	<b>(2,588,211)</b>	<b>331,959</b>
<b>Debt Service Funds</b>						
315	<i>Airport 2003 Debt Reserve</i>	<b>1,038,904</b>	5,000	5,000	0	<b>1,038,904</b>
317	<i>Coveleski Bond Debt Reserve</i>	<b>508,994</b>	1,800	-	1,800	<b>510,794</b>
328	<i>SBCDA 2003 Debt Service</i>	<b>1,742,840</b>	6,000	6,000	0	<b>1,742,840</b>
<b>Total Debt Service Funds</b>		<b>3,290,738</b>	<b>12,800</b>	<b>11,000</b>	<b>1,800</b>	<b>3,292,538</b>
<b>Total Redevelopment Commission Funds</b>		<b>29,025,827</b>	<b>28,185,578</b>	<b>37,746,409</b>	<b>(9,560,831)</b>	<b>19,464,996</b>
<b>Grand Total</b>		<b>165,019,574</b>	<b>276,257,594</b>	<b>306,602,739</b>	<b>(30,345,145)</b>	<b>134,674,429</b>

**City of South Bend**  
**Revenue Summary - 2008 to 2016**  
**October 8, 2015**

<b>Fund</b>	<b>Fund Name</b>	<b>2008 Actual</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Amended Budget</b>	<b>2016 Proposed Budget</b>	<b>2015-2016 Budget Change</b>	<b>2015-2016 Percent Change</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	36,638,888	37,294,758	655,870	1.79%
101	GENERAL FUND - PS LOIT TRANSFERS (2)	0	0	4,998,691	4,976,969	5,476,534	7,540,389	0	0	0	0	0.00%
101	GENERAL FUND - OTHER	19,355,924	17,118,721	17,670,408	17,420,150	18,740,310	18,575,599	18,397,234	16,195,509	16,557,610	362,101	2.24%
<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>62,367,385</b>	<b>55,106,223</b>	<b>52,834,397</b>	<b>53,852,368</b>	<b>1,017,971</b>	<b>1.93%</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	34,680	40,000	5,320	15.34%
103	EXCESS LEVY	742	285	185,180	261	0	0	3,648	20	20	0	0.00%
201	PARKS & REC - PROPERTY TAXES (1)	2,461,101	13,919,096	7,591,932	7,613,760	7,824,056	7,207,060	7,365,388	7,340,000	7,487,000	147,000	2.00%
201	PARKS & REC - OTHER	3,716,576	3,709,703	3,974,245	4,375,293	4,451,329	4,561,145	3,458,580	3,690,715	3,692,799	2,084	0.06%
202	MOTOR VEHICLE HIGHWAY	5,267,736	5,101,624	5,397,547	5,564,838	7,605,799	9,139,124	8,992,353	9,701,800	10,028,883	327,083	3.37%
203	RECREATION - NONREVERTING	1,148,500	1,027,465	996,098	1,023,635	1,039,835	1,003,319	945,486	1,578,935	1,448,565	(130,370)	-8.26%
209	STUDEBAKER/OLIVER REVERTING GRANTS	388,269	251,058	683,781	411,454	5,485	3,712	3,078	647,000	104,000	(543,000)	-83.93%
210	ECONOMIC DEVELOPMENT STATE GRANTS	355,484	306,625	3,289,539	1,039,422	220,472	238,065	73,043	3,673,510	73,511	(3,599,999)	-98.00%
211	COMMUNITY INVESTMENT ADM.	0	0	0	2,484,129	2,093,423	2,491,611	2,360,377	2,640,425	2,647,925	7,500	0.28%
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	5,890,000	3,800,000	(2,090,000)	-35.48%
216	POLICE STATE SEIZURES	49,975	42,274	31,634	41,271	29,005	27,470	28,765	36,050	36,000	(50)	-0.14%
217	GIFT, DONATION, BEQUEST	37,300	9,589	9,502	10,856	20,863	11,501	175,299	398,800	185,800	(213,000)	-53.41%
218	POLICE CURFEW VIOLATIONS	2,255	1,530	1,247	1,153	470	663	471	1,025	1,000	(25)	-2.44%
220	LAW ENFORCEMENT CONTINUING ED.	394,274	339,490	661,879	297,899	279,858	194,529	205,889	270,000	218,000	(52,000)	-19.26%
227	LOSS RECOVERY FUND	4,462,214	441,935	16,091	224,246	21,894	3,845,642	22,331	60,500	1,410	(59,090)	-97.67%
244	EMERGENCY 911 TELEPHONE	0	0	0	0	0	0	214,981	20	0	(20)	-100.00%
249	PUBLIC SAFETY L.O.I.T.	0	0	6,083,195	5,510,917	6,789,333	6,582,643	6,384,450	6,472,240	6,797,160	324,920	5.02%
250	GENERAL GRANT	1,160	319	15	0	0	0	0	0	0	0	0.00%
251	LOCAL ROADS & STREETS	1,188,144	1,068,972	1,072,859	1,036,989	1,029,814	1,008,943	1,060,548	1,832,300	1,269,000	(563,300)	-30.74%
252	EXCESS WELFARE DISTRIBUTION	0	2,922,079	17,808	6,545	5,407	0	4	0	0	0	0.00%
258	HUMAN RIGHTS - FEDERAL GRANT	166,616	135,088	198,614	154,253	184,948	178,149	272,697	209,950	165,040	(44,910)	-21.39%
271	EASTRACE WATERWAY	1,194	284	118	78	99	49	32	50	30	(20)	0.00%
273	MORRIS PAC/PALAIS ROYALE MARKETING	14,491	18,693	14,408	4,118	5,039	7,113	10,685	18,000	18,150	150	0.83%
280	POLICE BLOCK GRANTS	0	810,837	2,031	3,433	681	13	11	125	0	(125)	0.00%
281	ECONOMIC DEVELOPMENT COMM - REV BONDS	0	0	88	926	133	93	77	300	150	(150)	0.00%
289	HAZMAT	11,626	380	271	580	13	16,762	24,118	14,100	10,000	(4,100)	-29.08%
291	INDIANA RIVER RESCUE	12,774	22,800	32,669	26,545	65,408	66,068	41,275	45,350	45,200	(150)	-0.33%
292	POLICE GRANTS	202,215	55,056	0	49,038	111,796	162,838	76,865	90,000	0	(90,000)	-100.00%
294	REGIONAL POLICE ACADEMY	21,856	15,471	26,075	24,048	13,822	21,013	18,498	22,700	22,500	(200)	-0.88%
295	COPS MORE GRANT	32,645	61,383	34,300	30,063	40,690	23,068	12,415	150,258	92,000	(58,258)	-38.77%
299	POLICE FEDERAL DRUG ENFORCEMENT	63,008	48,372	46,835	85,182	84,572	194,569	67,724	77,000	162,000	85,000	110.39%
404	COUNTY OPTION INCOME TAX	6,504,988	8,385,056	7,828,067	8,223,812	9,443,965	8,509,056	9,208,686	9,883,971	10,332,984	449,013	4.54%
408	ECONOMIC DEVELOPMENT INCOME TAX	4,330,228	4,060,012	9,330,188	7,948,566	9,673,476	8,785,077	9,209,937	9,549,637	10,159,262	609,625	6.38%
410	URBAN DEVELOPMENT ACTION GRANT	955,453	766,866	2,895,913	558,646	7,670	3,833	78	1,040,436	169,827	(870,609)	-83.68%
655	PROJECT RELEAF	434,395	431,018	429,290	431,438	432,956	435,940	439,394	431,700	437,290	5,590	1.29%
705	POLICE K-9 UNIT	1,408	0	154	1,006	11	8	2,006	2,000	2,020	20	1.00%
<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>59,232,041</b>	<b>55,527,522</b>	<b>65,803,597</b>	<b>59,447,526</b>	<b>(6,356,071)</b>	<b>-9.66%</b>

**City of South Bend**  
**Revenue Summary - 2008 to 2016**  
**October 8, 2015**

<b>Fund</b>	<b>Fund Name</b>	<b>2008 Actual</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Amended Budget</b>	<b>2016 Proposed Budget</b>	<b>2015-2016 Budget Change</b>	<b>2015-2016 Percent Change</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	1,274,106	1,383,212	109,106	8.56%
<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	814,011	709,718	(104,293)	-12.81%
401	COVELESKI STADIUM CAPITAL	11,192	3,123	370	262	327	92	13,600	15,100	15,200	100	0.66%
403	ZOO ENDOWMENT	4,354	250	2,095	3,757	13,211	176	139	200	200	0	0.00%
405	PARK NONREVERTING CAPITAL	227,253	200,255	195,200	250,691	203,742	228,720	137,177	143,700	162,500	18,800	13.08%
406	CUMULATIVE CAPITAL DEVELOPMENT	588,689	1,616,313	765,152	630,877	603,408	552,148	518,386	542,691	526,737	(15,954)	-2.94%
407	CUMULATIVE CAPITAL IMPROVEMENT	550,534	530,574	515,648	484,580	449,238	446,579	442,559	423,050	435,700	12,650	2.99%
412	MAJOR MOVES CONSTRUCTION	463,752	113,908	77,622	109,896	715,263	500,882	536,455	813,687	1,509,366	695,679	85.50%
416	MORRIS PERFORMING ARTS CENTER CAPITAL	93,551	84,500	118,271	85,791	87,901	101,947	81,132	101,500	102,000	500	0.49%
434	CRED FUND	1,022,878	613,910	419,363	734,607	654,444	244,899	301	450	0	(450)	0.00%
450	PALAIS ROYALE HISTORIC PRESERVATION	17,009	33,274	13,805	14,320	12,113	15,561	9,766	16,150	17,300	1,150	7.12%
677	HALL OF FAME CAPITAL	224,403	206,277	204,024	2,910	119,192	2,458	1,823	4,700	2,000	(2,700)	-57.45%
<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>2,990,005</b>	<b>4,149,345</b>	<b>4,863,933</b>	<b>714,588</b>	<b>17.22%</b>
<b>Enterprise Funds</b>												
287	EMS / FIRE DEPARTMENT CAPITAL	0	0	0	0	0	0	0	3,623,089	2,075,500	(1,547,589)	-42.71%
288	EMS OPERATING	2,199,396	2,188,308	2,919,148	2,568,500	2,288,561	8,323,032	2,751,725	5,679,065	5,085,012	(594,053)	-10.46%
600	CONSOLIDATED BUILDING DEPARTMENT	1,167,563	982,015	873,650	891,604	1,010,067	954,229	3,710,384	4,577,013	4,381,044	(195,969)	-4.28%
601	PARKING GARAGES	1,004,156	1,070,566	1,048,884	1,074,230	923,966	971,598	1,021,117	1,045,125	1,052,226	7,101	0.68%
610	SOLID WASTE OPERATIONS	4,344,468	4,755,199	4,795,272	4,829,373	5,087,349	5,407,945	5,297,239	5,712,289	5,596,749	(115,540)	-2.02%
611	SOLID WASTE CAPITAL	393,661	423,405	331,174	239,062	259,479	830,708	790,065	753,011	925,397	172,386	22.89%
620	WATER WORKS OPERATIONS	13,993,027	14,207,162	14,226,351	14,149,682	15,598,809	15,109,621	14,546,190	14,780,483	14,604,116	(176,367)	-1.19%
622	WATER WORKS CAPITAL	1,085,219	915,192	277,977	1,345,040	3,791,481	13,709	10,132	10,000	15,000	5,000	50.00%
623	WATER WORKS BOND CAPITAL	1,401	5,245,500	10,555	1,764	8,455,624	16,550	1,614	545	0	(545)	0.00%
624	WATER WORKS CUSTOMER DEPOSIT	47,733	11,514	4,960	3,971	6,864	4,861	4,182	6,000	8,400	2,400	40.00%
625	WATER WORKS SINKING FUND	3,839,568	3,272,172	3,557,260	3,556,581	1,646,743	2,056,004	2,052,253	2,050,078	2,049,681	(397)	-0.02%
626	WATER WORKS BOND RESERVE	0	0	121,162	305,401	885,285	253,988	81,001	9,500	9,500	0	0.00%
629	WATER WORKS RESERVE - O & M	209,538	15,165	996,501	7,206	131,155	52,801	59,382	162,749	175,166	12,417	7.63%
640	SEWER REPAIR INSURANCE	672,763	664,782	586,976	547,845	549,923	552,869	589,894	554,800	564,725	9,925	1.79%
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	35,338,567	36,711,600	1,373,033	3.89%
642	SEWAGE WORKS CAPITAL	2,983,573	2,780,287	1,301,577	13,524,497	4,496,026	194,410	4,015,111	5,398,000	2,532,000	(2,866,000)	-53.09%
643	SEWAGE WORKS RESERVE - O & M	118,399	27,752	10,034	409,583	15,457	211,332	139,626	271,612	552,997	281,385	103.60%
644	WATER LEAK INSURANCE FUND	975,688	0	0	0	0	0	0	0	0	0	0.00%
645	2006 SEWER BOND	24,204	33,912	97	12	0	0	0	0	0	0	0.00%
647	2007 SEWER BOND	502,119	400,281	156,326	1,352	202	42	3	0	0	0	0.00%
649	SEWAGE WORKS BOND SINKING	6,335,129	5,735,000	7,520,570	6,923,468	8,369,028	9,463,725	9,309,752	9,288,088	9,274,391	(13,697)	-0.15%
650	CLAY SEWAGE WORKS OPERATIONS	38,408	8,481	2	2	3	2	0	0	0	0	0.00%
651	2007B SEWER BOND	469,876	142,314	30,308	2,989	575	69	0	0	0	0	0.00%
653	SEWAGE WORKS DEBT SERVICE RESERVE	0	4,541,322	1,058,932	2,143,816	1,966,747	14,099	3	0	0	0	0.00%
658	2010 SEWER BOND	0	0	9,522,985	18,528	4,348	216	6	0	0	0	0.00%
659	2011 SEWER BOND	0	0	0	21,508,738	91,421	30,970	19,665	6,000	2,000	(4,000)	-66.67%
661	2012 SEWER BOND	0	0	0	0	25,196,371	65,016	51,261	40,000	25,000	(15,000)	-37.50%
664	2013 SEWER BOND ISSUANCE COSTS	0	0	0	0	0	85,747	13	50	0	(50)	5000.00%
665	2015 SEWER BOND	0	0	0	0	0	0	0	0	0	0	0.00%
670	CENTURY CENTER	3,393,620	2,823,446	2,603,820	2,788,186	2,658,898	3,133,815	4,087,703	3,819,265	3,983,787	164,522	4.31%
671	CENTURY CENTER CAPITAL ACCOUNT	0	0	0	0	1,444,422	675,315	328	500	500	0	0.00%
672	CENTURY CENTER ENERGY CONSERVATION	0	0	0	0	0	0	0	50,000	237,132	187,132	374.26%

**City of South Bend**  
**Revenue Summary - 2008 to 2016**  
**October 8, 2015**

<b>Fund</b>	<b>Fund Name</b>	<b>2008 Actual</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Amended Budget</b>	<b>2016 Proposed Budget</b>	<b>2015-2016 Budget Change</b>	<b>2015-2016 Percent Change</b>
<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>93,175,829</b>	<b>89,861,923</b>	<b>(3,313,906)</b>	<b>-3.56%</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	7,064,135	8,180,351	8,234,637	54,286	0.66%
224	CENTRAL SERVICES CAPITAL	0	0	0	0	0	0	0	271,850	130,519	(141,331)	-51.99%
226	LIABILITY INSURANCE	2,712,837	2,044,370	2,898,051	3,078,648	2,967,528	3,009,847	3,036,215	1,262,602	2,253,983	991,381	78.52%
278	TAKE HOME VEHICLE POLICE	0	520,175	62,038	86,159	128,200	124,848	123,639	124,200	64,400	(59,800)	-48.15%
279	311 CALL CENTER	0	0	0	0	0	0	0	0	499,358	499,358	100.00%
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	16,357,770	17,174,845	817,075	5.00%
713	UNEMPLOYMENT COMPENSATION FUND	0	0	0	217,482	275,040	252,907	103,047	114,546	107,282	(7,264)	-6.34%
<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>23,646,013</b>	<b>26,311,319</b>	<b>28,465,024</b>	<b>2,153,705</b>	<b>8.19%</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	5,044,525	5,447,592	403,067	7.99%
702	POLICE PENSION	4,075,113	7,571,010	5,810,871	6,492,500	6,751,423	5,874,864	6,118,791	6,385,359	6,133,500	(251,859)	-3.94%
703	POLICE/FIRE STATE PENS.	0	0	0	0	1,216,103	0	0	0	0	0	0.00%
725	MORRIS/PALAIS BOX OFFICE	0	0	0	0	0	0	0	0	0	0	0.00%
730	CITY CEMETARY TRUST FUND	1,474	357	150	118	202	138	101	150	150	0	0.00%
<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>11,250,795</b>	<b>11,430,034</b>	<b>11,581,242</b>	<b>151,208</b>	<b>1.32%</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>239,697,110</b>	<b>230,515,010</b>	<b>253,704,521</b>	<b>248,072,016</b>	<b>(5,632,505)</b>	<b>-2.22%</b>
<b>Redevelopment Commission Controlled Funds</b>												
<b>Tax Increment Financing Funds</b>												
324	TIF REVENUE - RIVER WEST (AIRPORT)	1,781,158	11,723,053	22,051,980	13,319,602	12,667,604	16,026,663	14,577,531	25,182,246	18,885,314	(6,296,932)	-25.01%
414	TIF DISTRICT - SAMPLE-EWING GEN'L	5,876	0	0	0	0	0	0	0	0	0	0.00%
420	TIF DISTRICT - SBCDA GENERAL	267,774	4,555,292	7,809,863	6,109,627	5,495,844	3,464,066	5,085,358	0	0	0	0.00%
422	TIF DISTRICT - WEST WASHINGTON	16,175	359,961	862,008	434,226	426,635	495,043	582,799	429,800	424,000	(5,800)	-1.35%
425	TIF LEIGHTON PLAZA	156,860	144,332	147,012	113,095	131,799	159,290	165,150	190,423	172,003	(18,420)	-9.67%
426	TIF CENTRAL MEDICAL SERVICE AREA	57,442	933,885	3,540,910	1,714,266	1,623,756	1,233,918	858,194	0	0	0	0.00%
429	TIF NORTHEAST DISTRICT	233	22,567	195,745	716,103	1,356,334	849,684	1,576,990	3,829,653	2,757,000	(1,072,653)	-28.01%
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	2,435,750	2,410,000	(25,750)	-1.06%
431	TIF SSDA #2 - ERSKINE COMMONS	18	1,241,831	5,997,903	794,500	2,329	0	0	0	0	0	0.00%
432	TIF SSDA #3 - ERSKINE VILLAGE	4,782	1,533,641	3,771,192	1,616,374	27,801	1,329,971	26,320	36,500	25,000	(11,500)	-31.51%
435	TIF DOUGLAS ROAD	0	1,303,937	619,818	306,299	286,436	324,393	322,451	320,750	320,750	0	0.00%
436	TIF RIVER EAST RESIDENTIAL (NORTHEAST)	0	0	1,817,307	2,448,369	2,524,259	2,271,188	2,728,304	2,815,000	3,162,422	347,422	12.34%
<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>28,311,909</b>	<b>35,240,122</b>	<b>28,156,489</b>	<b>(7,083,633)</b>	<b>-20.10%</b>
<b>Redevelopment Funds</b>												
305	SBCDA BOND PROCEEDS - 2003	188,939	34,171	8,832	2,657	0	0	0	0	0	0	0.00%
428	REDEVELOPMENT DISTRICT CAPITAL - AEDA2003	10,213	2,725	1,202	0	0	0	0	0	0	0	0.00%
433	REDEVELOPMENT ADMINISTRATION GENERAL	2,822	669	214	107	164	104	45	252	152	(100)	-39.68%
438	COVELESKI BOND CONSTRUCTION	0	0	4,980,000	5,268	0	0	0	0	0	0	0.00%
439	CERTIFIED TECHNOLOGY PARK	0	0	0	812,791	3,571	2,866,234	1,337,965	33,904	14,637	(19,267)	-56.83%
454	AIRPORT URBAN ENTERPRISE ZONE	0	809,305	302,172	123,638	113,044	1,289	1,069	2,800	1,500	(1,300)	-46.43%
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	119,799	0	(119,799)	-100.00%

**City of South Bend**  
**Revenue Summary - 2008 to 2016**  
**October 8, 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>	<i>2015 Amended Budget</i>	<i>2016 Proposed Budget</i>	<i>2015-2016 Budget Change</i>	<i>2015-2016 Percent Change</i>
	<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>156,755</b>	<b>16,289</b>	<b>(140,466)</b>	<b>-89.61%</b>
	<b>Debt Service Funds</b>											
314	REDEV BOND - 1990 PUBLIC IMPROVEMENT	30,589	9,636	3,027	2,373	3,009	0	0	0	0	0	0.00%
315	AIRPORT 2003 DEBT RESERVE	445,485	16,949	7,090	5,538	5,571	3,567	2,949	5,000	5,000	0	0.00%
317	COVELESKI BOND DEBT RESERVE	0	0	498,000	1,277	2,470	1,725	1,430	3,800	1,800	(2,000)	-52.63%
319	REDEVELOPMENT BOND - BLACKTHORN GOLF	37,970	8,742	3,627	2,827	4,420	464	0	0	0	0	0.00%
328	SBCDA 2003 DEBT RESERVE	254,235	9,768	4,053	640,792	8,258	5,959	4,927	13,000	6,000	(7,000)	-53.85%
	<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>21,800</b>	<b>12,800</b>	<b>(9,000)</b>	<b>-41.28%</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>31,199,679</b>	<b>35,418,677</b>	<b>28,185,578</b>	<b>(7,233,099)</b>	<b>-20.42%</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>272,732,819</b>	<b>261,714,689</b>	<b>289,123,198</b>	<b>276,257,594</b>	<b>(12,865,604)</b>	<b>-4.45%</b>

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

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



**City of South Bend**  
**Expenditure Summary - 2008 to 2016**  
**October 8, 2015**

<b>Fund</b>	<b>Fund Name</b>	<b>2008 Actual</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Amended Budget</b>	<b>2016 Preliminary Budget</b>	<b>2015-2016 Budget Change</b>	<b>2015-2016 Percent Change</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	741,267	741,267	0	0.00%
101-0103	Board of Safety	14,639	450	0	0	0	0	0	0	0	0	0.00%
101-0104	311 Call Center	0	0	0	0	0	268,753	429,313	486,733	0	(486,733)	-100.00%
101-0201	City Clerk	307,901	314,652	279,314	311,388	304,355	323,764	333,594	431,573	431,573	0	0.00%
101-0301	Common Council	597,272	316,114	294,613	296,742	379,017	348,922	417,659	490,150	489,050	(1,100)	-0.22%
101-0302	WNIT Contract	0	0	0	0	0	0	0	43,000	43,000	0	0.00%
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	2,008,924	2,153,087	144,163	7.18%
101-0404	Morris Performing Arts Center	839,309	884,145	820,438	878,897	913,867	925,136	922,302	1,093,132	1,110,250	17,118	1.57%
101-0405	Palais Royale Ballroom	483,361	403,142	328,956	305,476	327,142	396,960	401,326	536,293	472,296	(63,997)	-11.93%
101-0407	Youth Services Bureau	75,000	0	0	0	0	0	0	0	0	0	0.00%
101-0408	Art Association	65,000	0	0	0	0	0	0	0	0	0	0.00%
101-0409	Studebaker Museum	185,527	68,721	0	0	0	0	0	0	0	0	0.00%
101-0460	Main Street Parking Garage Capital	55,000	0	0	0	0	0	0	0	0	0	0.00%
101-0462	Leighton Plaza Capital	42,840	7,550	0	0	0	0	0	0	0	0	0.00%
101-0501	Legal Department	902,796	766,549	724,752	871,701	772,965	895,790	945,954	1,018,599	1,036,510	17,911	1.76%
101-0600	Energy Office	0	11,109	84,977	424,219	472,239	54,256	0	0	0	0	0.00%
101-0602	Engineering	4,991,599	3,719,122	3,196,247	1,547,192	1,684,238	1,300,087	996,749	1,058,933	1,120,334	61,401	5.80%
101-0606	Building Maintenance	451,736	377,409	177,034	188,315	0	0	0	0	0	0	0.00%
101-0607	Traffic & Lighting	2,699,922	2,154,695	1,569,561	1,692,060	683,161	109,537	0	0	0	0	0.00%
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	25,633,064	26,303,402	670,338	2.62%
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	1,687,540	1,479,012	(208,528)	-12.36%
101-0805	Police Department - Public Safety LOIT funded	0	0	0	2,769,344	3,112,460	3,986,751	0	0	0	0	0.00%
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	17,774,474	18,101,361	326,887	1.84%
101-0905	Fire Department - Public Safety LOIT funded	0	0	0	2,207,624	2,364,074	3,553,639	0	0	0	0	0.00%
101-1001	Community & Economic Development	887,564	867,911	0	0	0	0	0	0	0	0	0.00%
101-1008	Human Rights	299,164	279,671	252,273	254,956	275,176	314,056	334,143	373,179	371,226	(1,953)	-0.52%
101-1064	Wayne Street Parking Garage Capital	0	16,450	0	0	0	0	0	0	0	0	0.00%
101-1201	Code Enforcement	1,315,028	1,249,904	1,392,316	1,470,347	1,799,389	1,990,564	2,311	2,270	0	(2,270)	-100.00%
101-1202	Weights & Measures	40,693	41,668	0	0	0	0	0	0	0	0	0.00%
101-1203	Code Hearing Officer	44,352	15,844	46,218	44,848	46,231	38,977	0	0	0	0	0.00%
101-1204	Abandoned Vehicle	62,947	59,774	54,099	121,137	61,734	32,404	0	0	0	0	0.00%
101-1205	Unsafe Building	170,414	154,948	49,168	64,621	68,704	26,052	0	0	0	0	0.00%
101-1207	Animal Control	477,915	485,896	483,486	501,584	530,748	550,744	579	0	0	0	0.00%
<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>	<b>53,379,131</b>	<b>53,852,368</b>	<b>473,237</b>	<b>-1.53%</b>
<b>Special Revenue Funds</b>												
102	RAINY DAY FUND	0	0	0	0	0	0	0	0	0	0	0.00%
103	EXCESS LEVY	0	0	0	219,363	0	0	0	0	3,688	3,688	0.00%
201	PARKS & RECREATION	12,424,641	10,709,907	11,034,333	11,758,626	12,012,845	12,392,940	11,582,414	11,063,995	11,177,940	113,945	1.03%
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	10,485,386	10,343,890	(141,496)	-1.35%
203	RECREATION - NONREVERTING	1,070,508	1,048,560	1,023,374	1,066,476	977,654	896,201	909,823	1,549,469	1,448,204	(101,265)	-6.54%
209	STUDEBAKER/OLIVER REVERTING GRANTS	235,856	147,812	891,081	974,694	162,602	0	0	630,000	1,200,000	570,000	90.48%
210	ECONOMIC DEVELOPMENT STATE GRANTS	272,799	214,198	2,711,824	1,709,445	207,065	807,570	92,560	3,694,412	72,011	(3,622,401)	-98.05%
211	COMMUNITY INVESTMENT ADMINISTRATION	0	0	0	1,968,133	2,025,585	2,168,133	2,193,475	2,661,730	2,647,700	(14,030)	-0.53%

**City of South Bend**  
**Expenditure Summary - 2008 to 2016**  
**October 8, 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>	<i>2015 Amended Budget</i>	<i>2016 Preliminary Budget</i>	<i>2015-2016 Budget Change</i>	<i>2015-2016 Percent Change</i>
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	6,547,968	3,800,000	(2,747,968)	-41.97%
216	POLICE STATE SEIZURES	11,606	7,625	40,785	16,502	10,787	13,729	0	35,900	36,000	100	0.28%
217	GIFT, DONATION, BEQUEST	0	20,617	0	0	4,259	0	112,095	313,646	362,500	48,854	15.58%
218	POLICE CURFEW VIOLATIONS	3,769	1,777	0	0	0	0	0	1,000	1,000	0	0.00%
220	LAW ENFORCEMENT CONTINUING EDUCATION	244,077	196,512	576,018	200,637	233,892	300,508	225,832	402,478	733,500	331,022	82.25%
227	LOSS RECOVERY FUND	0	264,637	286,795	99,400	173,988	251,171	2,094,472	5,237,243	350,000	(4,887,243)	-93.32%
244	EMERGENCY 911 TELEPHONE	0	0	0	0	0	0	181,330	0	0	0	0.00%
249	PUBLIC SAFETY L.O.I.T.	0	0	4,940,000	4,976,969	5,476,534	7,540,389	7,123,413	7,246,551	6,600,626	(645,925)	-8.91%
250	GENERAL GRANT	0	54,786	5,250	163	0	0	0	0	0	0	0.00%
251	LOCAL ROADS & STREETS	1,290,819	1,445,105	1,569,984	2,005,741	541,522	781,868	557,474	2,336,221	1,231,000	(1,105,221)	-47.31%
252	EXCESS WELFARE DISTRIBUTION	0	0	674,000	0	2,276,693	0	1,146	8	0	(8)	0.00%
258	HUMAN RIGHTS - FEDERAL GRANT	161,957	144,247	153,710	156,933	168,548	197,536	209,218	249,057	221,838	(27,219)	-10.93%
271	EASTRACE WATERWAY	231	1,503	204	9,915	8,009	0	9,092	4,000	0	(4,000)	-100.00%
273	MORRIS PAC/PALAIS ROYALE MARKETING	2,764	14,753	14,605	0	0	7,891	11,957	18,974	18,000	(974)	-5.13%
280	POLICE BLOCK GRANTS	0	218,850	157,498	312,292	124,539	0	0	0	0	0	0.00%
281	ECONOMIC DEVELOPMENT COMM - REV BONDS	0	0	0	0	0	0	0	0	0	0	0.00%
289	HAZMAT	12,669	3,004	6,366	448	0	3,238	697	31,530	10,000	(21,530)	-68.28%
291	INDIANA RIVER RESCUE	31,034	16,881	33,752	20,896	17,736	89,773	31,593	120,800	95,300	(25,500)	-21.11%
292	POLICE GRANTS	181,902	123,403	0	49,038	14,796	56,454	185,965	105,145	0	(105,145)	-100.00%
294	REGIONAL POLICE ACADEMY	21,076	18,317	13,899	27,104	16,369	26,744	18,300	23,750	22,500	(1,250)	-5.26%
295	COPS MORE GRANT	9,412	56,152	50,318	49,446	39,297	17,015	19,525	172,335	92,000	(80,335)	-46.62%
299	POLICE FEDERAL DRUG ENFORCEMENT	97,624	95,279	90,310	31,052	60,491	144,750	107,341	248,960	162,000	(86,960)	-34.93%
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	15,660,371	12,956,679	(2,703,692)	-17.26%
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	10,133,749	10,450,184	316,435	3.12%
410	URBAN DEVELOPMENT ACTION GRANT (UDAG)	1,916,006	518,394	6,300,000	472,140	200,451	0	0	438,203	238,173	(200,030)	-45.65%
655	PROJECT RELEAF	363,072	363,167	339,649	344,798	340,652	357,768	397,543	528,358	528,358	0	0.00%
705	POLICE K-9 UNIT	1,283	1,500	0	0	356	625	0	2,000	2,020	20	1.00%
<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>	<b>79,943,239</b>	<b>64,805,111</b>	<b>(15,138,128)</b>	<b>-18.94%</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	1,272,000	1,268,015	(3,985)	-0.31%
<b>Capital Project Funds</b>												
377	PROFESSIONAL SPORTS DEVELOPMENT	889,620	866,095	838,574	995,423	1,365,560	876,470	865,545	855,603	838,052	(17,551)	-2.05%
401	COVELESKI STADIUM CAPITAL	61,822	138,288	9,790	14,991	56,162	0	0	0	0	0	0.00%
403	ZOO ENDOWMENT	0	0	0	0	0	0	0	49,000	0	(49,000)	-100.00%
405	PARK NONREVERTING CAPITAL	247,425	237,633	193,488	220,952	178,387	148,214	188,904	192,933	189,000	(3,933)	-2.04%
406	CUMULATIVE CAPITAL DEVELOPMENT	1,542,020	1,252,118	1,394,776	501,538	589,869	602,118	722,934	542,691	526,737	(15,954)	-2.94%
407	CUMULATIVE CAPITAL IMPROVEMENT	565,611	584,936	592,378	594,000	402,277	367,575	369,800	367,875	365,907	(1,968)	-0.53%
409	CUMULATIVE SEWER	0	0	0	80,224	0	0	0	0	0	0	0.00%
412	MAJOR MOVES CONSTRUCTION	131,735	3,641,472	962,470	336,666	2,142,921	1,253,681	4,038,690	3,096,061	1,590,000	(1,506,061)	-48.64%
416	MORRIS PERFORMING ARTS CENTER CAPITAL	58,138	50,195	42,167	120,683	172,417	41,405	22,522	70,248	64,000	(6,248)	-8.89%
434	CREED FUND	1,535,883	1,408,898	1,012,417	848,322	878,554	458,949	0	650,000	0	(650,000)	0.00%
450	PALAIS ROYALE HISTORIC PRESERVATION	0	3,967	7,258	3,983	0	20,470	0	16,150	0	(16,150)	-100.00%
677	HALL OF FAME CAPITAL	12,581	51,713	202,924	168,262	274,558	63,136	101,009	188,824	84,801	(104,023)	-55.09%
<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>7,301,385</b>	<b>4,926,512</b>	<b>(2,374,873)</b>	<b>48.21%</b>

**City of South Bend**  
**Expenditure Summary - 2008 to 2016**  
**October 8, 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>	<i>2015 Amended Budget</i>	<i>2016 Preliminary Budget</i>	<i>2015-2016 Budget Change</i>	<i>2015-2016 Percent Change</i>
<b>Enterprise Funds</b>												
287	EMS / FIRE DEPARTMENT CAPITAL	0	0	0	0	0	0	0	750,000	1,884,000	1,134,000	151.20%
288	EMS OPERATIONS	919,141	692,317	2,104,065	2,065,780	2,278,472	8,296,497	5,446,632	6,855,366	6,058,338	(797,028)	-11.63%
600	CONSOLIDATED BUILDING DEPARTMENT	1,104,563	1,088,264	932,360	858,741	913,173	1,006,336	3,128,445	4,205,401	4,307,585	102,184	2.43%
601	PARKING GARAGES	733,529	724,316	623,583	752,728	983,411	942,855	831,676	1,806,712	1,182,004	(624,708)	-34.58%
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	5,873,863	5,581,411	(292,452)	-4.98%
611	SOLID WASTE CAPITAL	397,680	423,027	315,262	240,749	275,191	712,375	873,305	752,811	925,197	172,386	22.90%
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	15,844,471	16,585,100	740,629	4.67%
622	WATER WORKS CAPITAL	931,580	807,866	586,289	399,864	1,049,127	627,301	416,576	838,893	644,000	(194,893)	-23.23%
623	WATER WORKS BOND CAPITAL	817,944	1,015,134	3,301,537	794,336	2,799,602	5,006,756	631,706	183,230	0	(183,230)	-100.00%
624	WATER WORKS CUSTOMER DEPOSIT	59,214	11,514	4,960	3,971	6,864	4,901	4,997	6,000	8,400	2,400	40.00%
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	2,050,078	2,049,681	(397)	-0.02%
626	WATER WORKS BOND RESERVE	0	0	161	0	0	0	0	14,500	9,500	(5,000)	-34.48%
629	WATER WORKS RESERVE - O & M	60,947	15,165	8,691	912,337	9,729	6,927	7,079	8,500	10,000	10,000	17.65%
640	SEWER REPAIR INSURANCE	666,690	630,605	279,535	268,681	309,775	351,024	441,433	545,703	545,662	(41)	-0.01%
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	38,696,974	37,568,813	(1,128,161)	-2.92%
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	9,571,710	2,487,000	(7,084,710)	-74.02%
643	SEWAGE WORKS RESERVE - O & M	118,399	454,752	10,034	8,429	74,960	11,036	11,637	15,000	16,000	1,000	6.67%
644	WATER LEAK INSURANCE FUND	824,080	0	0	0	0	0	0	0	0	0	0.00%
645	2006 SEWER BOND	1,796,047	784,893	16,957	14,371	0	12	0	0	0	0	0.00%
647	2007 SEWER BOND	7,720,398	4,495,468	509,982	839,292	47,861	17,942	1,143	0	0	0	0.00%
649	SEWAGE WORKS BOND SINKING	6,349,348	5,749,779	6,892,171	6,904,519	8,225,040	9,516,964	9,302,222	9,283,609	9,274,298	(9,311)	-0.10%
650	CLAY SEWAGE WORKS OPERATIONS	0	1,086,322	0	0	0	698	0	0	0	0	0.00%
651	2007B SEWER BOND	131,985	5,126,327	10,046,404	1,506,696	189,122	39,625	0	0	0	0	0.00%
653	SEWAGE WORKS DEBT SERVICE RESERVE	0	0	0	0	0	2,438,087	0	0	0	0	0.00%
658	2010 SEWER BOND	0	0	799,341	6,692,030	1,942,289	110,204	2,220	0	0	0	0.00%
659	2011 SEWER BOND	0	0	0	1,772,942	9,660,707	2,348,981	6,268,778	3,711,838	0	(3,711,838)	-100.00%
661	2012 SEWER BOND	0	0	0	0	1,949,483	5,012,877	1,531,022	16,624,275	10,000,000	(6,624,275)	-39.85%
663	2013 SEWER BOND	0	0	0	0	0	0	0	0	0	0	0.00%
664	2013 SEWER REFUND BOND ISSUANCE COSTS	0	0	0	0	0	81,279	0	0	0	0	0.00%
665	2015 SEWER BOND	0	0	0	0	0	0	0	0	0	0	0.00%
670	CENTURY CENTER	3,192,009	2,831,792	3,157,167	2,678,401	3,740,014	3,362,595	3,818,920	4,532,562	3,972,438	(560,124)	-12.36%
671	CENTURY CENTER CAPITAL ACCOUNT	0	0	0	0	169,545	192,495	339,363	605,656	0	(605,656)	-100.00%
672	CENTURY CENTER ENERGY SAVINGS	0	0	0	0	0	0	0	0	237,132	237,132	0.00%
<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>122,777,152</b>	<b>103,346,559</b>	<b>(19,422,093)</b>	<b>-15.83%</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	8,329,409	8,159,597	(169,812)	-2.04%
224	CENTRAL SERVICES CAPITAL	0	0	0	0	0	0	0	271,850	130,519	(141,331)	-51.99%
226	LIABILITY INSURANCE	2,084,540	2,301,379	2,946,631	2,302,324	2,173,471	3,069,764	2,541,638	3,056,791	3,074,192	17,401	0.57%
278	TAKE HOME VEHICLE POLICE	0	0	320,762	8,164	75,842	63,700	60,580	71,100	10,000	(61,100)	-85.94%
279	311 CALL CENTER	0	0	0	0	0	0	0	0	499,357	499,357	100.00%
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	16,696,935	17,333,931	636,996	3.82%
713	UNEMPLOYMENT COMPENSATION FUND	0	0	0	226,891	193,066	65,443	121,906	226,796	107,282	(119,514)	-52.70%
<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>28,652,881</b>	<b>29,314,878</b>	<b>661,997</b>	<b>2.31%</b>

**City of South Bend**  
**Expenditure Summary - 2008 to 2016**  
**October 8, 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>	<i>2015 Amended Budget</i>	<i>2016 Preliminary Budget</i>	<i>2015-2016 Budget Change</i>	<i>2015-2016 Percent Change</i>
<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	5,666,579	5,582,720	(83,859)	-1.48%
702	POLICE PENSION	6,115,087	6,097,952	6,251,596	6,696,139	6,606,662	6,474,835	6,716,676	6,832,235	7,008,182	175,947	2.58%
730	CITY CEMETARY TRUST FUND	0	1,500	0	0	0	4,316	8,658	20,000	20,000	0	0.00%
	<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>12,518,814</b>	<b>12,610,902</b>	<b>92,088</b>	<b>0.74%</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>	<b>304,572,602</b>	<b>268,856,330</b>	<b>(35,716,272)</b>	<b>-11.73%</b>
<b>Redevelopment Commission Controlled Funds</b>												
<b>Tax Increment Financing Funds</b>												
324	TIF REVENUE - RIVER WEST (AIRPORT)	5,836,656	10,629,012	10,709,050	18,546,496	16,240,594	9,227,908	8,217,760	47,710,597	19,700,000	(28,010,597)	-58.71%
414	TIF DISTRICT - SAMPLE-EWING GEN'L	641,938	0	0	0	0	0	0	0	0	0	0.00%
420	TIF DISTRICT - SBCDA GENERAL	4,537,039	4,231,348	4,788,263	6,535,311	7,147,163	3,697,475	3,601,359	4,088,473	0	(4,088,473)	-100.00%
422	TIF DISTRICT - WEST WASHINGTON	361,544	216,543	8,030	658,344	906,749	333,810	12	760,900	1,100,000	339,100	44.57%
425	TIF LEIGHTON PLAZA	123,967	137,292	160,582	162,864	135,883	121,616	125,692	154,716	160,406	5,690	3.68%
426	TIF CENTRAL MEDICAL SERVICE AREA	74,129	947	2,199,591	2,094,737	1,262,380	1,860,607	1,796,074	2,294,533	0	(2,294,533)	-100.00%
429	TIF RIVER EAST (NORTHEAST DISTRICT)	0	1,500	7,744	36,795	38,788	60,517	29,301	7,239,524	3,800,000	(3,439,524)	-47.51%
430	TIF SOUTHSIDE DEVELOPMENT AREA #1	282,515	24,844	490,752	2,235,661	2,247,813	4,376,768	871,168	2,842,535	6,100,000	3,257,465	114.60%
431	TIF SSDA #2 - ERSKINE COMMONS	6,031	476,368	2,738,814	3,420,000	1,401,397	0	0	0	0	0	0.00%
432	TIF SSDA #3 - ERSKINE VILLAGE	776,591	243,614	496,659	496,080	149,809	490,005	492,151	691,380	490,503	(200,877)	-29.05%
435	TIF DOUGLAS ROAD	13,926	1,180,252	586,723	270,424	318,183	190,718	395,621	345,389	350,000	4,611	1.34%
436	TIF NORTHEST RESIDENTIAL	0	0	0	2,391,373	897,251	3,218,420	3,576,880	3,425,632	3,430,000	4,368	0.13%
	<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>69,553,679</b>	<b>35,130,909</b>	<b>(34,422,770)</b>	<b>-49.49%</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	0	0	0	0.00%
428	REDEVELOPMENT DISTRICT CAPITAL - AEDA2003	82,041	700	404,576	0	0	0	0	0	0	0	0.00%
433	REDEVELOPMENT ADMINISTRATION GENERAL	17,189	3,551	36,141	5,071	3,213	5,798	15,703	6,000	4,500	(1,500)	-25.00%
438	COVELESKI BOND CONSTRUCTION	0	0	520,410	4,464,858	0	0	0	0	0	0	0.00%
439	CERTIFIED TECHNOLOGY PARK	0	0	0	0	0	0	0	5,000,000	2,550,000	(2,450,000)	-49.00%
454	AIRPORT URBAN ENTERPRISE ZONE	0	571,164	343,590	58,322	0	0	0	0	50,000	50,000	0.00%
619	BLACKTHORN GOLF COURSE OPERATIONS	2,180,892	2,148,499	2,103,301	2,152,477	2,331,825	1,745,117	1,552,466	201,649	0	(201,649)	-100.00%
	<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>5,207,649</b>	<b>2,604,500</b>	<b>(2,603,149)</b>	<b>-49.99%</b>
<b>Debt Service Funds</b>												
314	REDEV BOND - 1990 PUBLIC IMPROVEMENT	37,589	7,136	3,027	2,373	825,509	0	0	0	0	0	0.00%
315	AIRPORT 2003 DEBT RESERVE	61,564	16,949	7,090	886,240	5,571	3,567	3,548	5,000	5,000	0	0.00%
317	COVELESKI BOND DEBT RESERVE	0	0	0	0	0	0	0	0	0	0	0.00%
319	REDEVELOPMENT BOND - BLACKTHORN GOLF	36,470	8,742	3,627	2,827	658,420	326,464	0	0	0	0	0.00%
328	SBCDA 2003 DEBT RESERVE	35,225	9,768	4,053	(637,633)	8,258	5,959	5,929	6,000	6,000	0	0.00%
	<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>11,000</b>	<b>11,000</b>	<b>0</b>	<b>0.00%</b>

**City of South Bend**  
**Expenditure Summary - 2008 to 2016**  
**October 8, 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>	<i>2015 Amended Budget</i>	<i>2016 Preliminary Budget</i>	<i>2015-2016 Budget Change</i>	<i>2015-2016 Percent Change</i>
	<i>Total Redevelopment Commission Funds</i>	16,832,423	21,189,204	27,394,591	45,116,050	34,578,806	25,664,749	20,683,664	74,772,328	37,746,409	(37,025,919)	-49.52%
	<i>Grand Totals</i>	233,432,818	231,199,823	254,046,754	283,222,236	282,887,107	279,658,063	268,784,611	379,344,930	306,602,739	(72,742,191)	-19.18%

Excess Levy - 103

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
<b>REVENUES</b>											
Property Taxes	-	3,648	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	20	9	20	-	-	-	-	-	0.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	-	<b>3,648</b>	<b>20</b>	<b>9</b>	<b>20</b>	-	-	-	-	-	<b>0.0%</b>
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-
IT	-	-	-	-	-	-	-	-	-	-	-
Payments in Lieu of Taxes (PILOT)	-	-	-	-	-	-	-	-	-	-	-
Central Stores	-	-	-	-	-	-	-	-	-	-	-
Print Shop	-	-	-	-	-	-	-	-	-	-	-
GIS	-	-	-	-	-	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-	-	-	-	-
Unemployment Insurance	-	-	-	-	-	-	-	-	-	-	-
311 Call Center	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	3,688	-	-	-	-	3,688	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	-	-	<b>3,688</b>	-	-	-	-	<b>3,688</b>	-
<b>Capital</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures by Type</b>	-	-	-	-	<b>3,688</b>	-	-	-	-	<b>3,688</b>	-
<b>Net Surplus / (Deficit)</b>	-	<b>3,648</b>	<b>20</b>	<b>9</b>	<b>(3,668)</b>	-	-	-	-	-	-
Beginning Cash Balance	-	-	3,648	3,648	3,668	(0)	(0)	(0)	(0)	(0)	-
Cash Adjustments	-	(0)	-	0	-	-	-	-	-	-	-
<b>Ending Cash Balance</b>	-	<b>3,648</b>	<b>3,668</b>	<b>3,657</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	-
Cash Reserves Target	-	-	-	-	-	-	-	-	-	-	0.0%

Explain Significant Revenue and Expenditure Changes Below:

This fund received a small payment in 2014 for excess property tax revenues from the County. Per discussions with our DLGF representative, the amount in the Excess Levy Fund will be transferred to the General Fund during 2016 as part of the State #1782 budget approval process.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 ORIGINAL BUDGET	2015 AMENDED BUDGET	2015 Y-T-D ACTUAL	6/30/15 YTD Actual	2016 PROPOSED BUDGET
EXCESS LEVY								
103-0401-415.50-02	INTER-FUND OPER. TRANSFRS	0	0	0	0	0	0	3,688
LEVEL	TEXT		TEXT AMT					
01	TRANSFER EXCESS LEVY BALANCE TO GENERAL FUND DURING 2016 AS PART OF THE DLGF 1782 BUDGET APPROVAL PROCESS		3,688					
			3,688					
*	OTHER USES	0	0	0	0	0	0	3,688
**	CONTROLLER	0	0	0	0	0	0	3,688
***	EXCESS LEVY	0	0	0	0	0	0	3,688
		0	0	0	0	0	0	3,688

Public Safety Local Option Income Tax (LOIT) - 249

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	5,892,386	6,380,029	6,466,190	3,233,095	6,791,160	6,926,983	7,065,523	7,206,833	7,350,970	324,970	5.0%
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	6,954	4,421	6,050	3,678	6,000	6,000	6,000	6,000	6,000	(50)	-0.8%
Transfers In	683,303	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>6,582,643</b>	<b>6,384,450</b>	<b>6,472,240</b>	<b>3,236,773</b>	<b>6,797,160</b>	<b>6,932,983</b>	<b>7,071,523</b>	<b>7,212,833</b>	<b>7,356,970</b>	<b>324,920</b>	<b>5.0%</b>
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	5,227,536	5,235,621	2,433,260	4,634,437	4,677,366	4,763,664	4,851,687	4,941,471	(601,184)	-11.5%
Fringe Benefits	-	1,895,877	2,010,930	944,698	1,966,189	2,112,822	2,299,499	2,511,969	2,754,053	(44,741)	-2.2%
<b>Total Personnel</b>	<b>-</b>	<b>7,123,413</b>	<b>7,246,551</b>	<b>3,377,958</b>	<b>6,600,626</b>	<b>6,790,189</b>	<b>7,063,163</b>	<b>7,363,656</b>	<b>7,695,524</b>	<b>(645,925)</b>	<b>-8.9%</b>
<b>Supplies</b>											
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-
IT	-	-	-	-	-	-	-	-	-	-	-
Payments in Lieu of Taxes (PILOT)	-	-	-	-	-	-	-	-	-	-	-
Central Stores	-	-	-	-	-	-	-	-	-	-	-
Print Shop	-	-	-	-	-	-	-	-	-	-	-
GIS	-	-	-	-	-	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-	-	-	-	-
Unemployment Insurance	-	-	-	-	-	-	-	-	-	-	-
311 Call Center	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	7,540,389	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>7,540,389</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>											
<b>Total Expenditures by Type</b>	<b>7,540,389</b>	<b>7,123,413</b>	<b>7,246,551</b>	<b>3,377,958</b>	<b>6,600,626</b>	<b>6,790,189</b>	<b>7,063,163</b>	<b>7,363,656</b>	<b>7,695,524</b>	<b>(645,925)</b>	<b>-8.9%</b>
<b>Net Surplus / (Deficit)</b>	<b>(957,746)</b>	<b>(738,963)</b>	<b>(774,311)</b>	<b>(141,185)</b>	<b>196,534</b>	<b>142,794</b>	<b>8,360</b>	<b>(150,823)</b>	<b>(338,554)</b>		
Beginning Cash Balance	2,989,940	2,032,194	1,293,979	1,293,979	519,668	716,202	858,996	867,356	716,533		
Cash Adjustments	(0)	748	-	(3,553)	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>2,032,194</b>	<b>1,293,979</b>	<b>519,668</b>	<b>1,149,241</b>	<b>716,202</b>	<b>858,996</b>	<b>867,356</b>	<b>716,533</b>	<b>377,979</b>		
Cash Reserves Target	1,508,078	1,424,683	1,449,310	675,592	1,320,125	1,358,038	1,412,633	1,472,731	1,539,105		20.00%

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

Statutory fund required by State Board of Accounts to account for collections of 0.25% public safety local option income tax implementation effective October 1, 2009. Fund is a "pass through" account with proceeds transferred to the General Fund for police and fire operating costs. Funds transfers will occur as required to fund operations. Beginning in 2014, expenditures for police and fire personnel will be paid directly from this fund. The PS LOIT was able to fund (38) police officers wages and benefits (\$3,696,821) and (32) Firefighters wages and benefits (\$2,903,805) for 2016. This fund will continue to fewer officer/firefighter wages due to wage and benefit costs increasing as a greater rate year over year than the PS LOIT revenues. Therefore, these individuals will be paid from the general fund in the future.



ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 ORIGINAL BUDGET	2015 AMENDED BUDGET	2015 Y-T-D ACTUAL	6/30/15 YTD Actual	2016 PROPOSED BUDGET
PUBLIC SAFETY - LOIT FUND								
249-0000-316.00-00	COUNTY OPTION INC. TAX	5,892,386	6,380,029	6,464,911	6,466,190	4,849,643	3,233,095	6,791,160
LEVEL	TEXT	TEXT AMT						
01	2016 DLGF CERTIFCAION	6,791,160						
	POLICE - 56%							
	FIRE - 44%							
	PRIOR YEAR PLUS 2%	6,791,160						
249-0000-361.00-00	INTEREST ON INVESTMENTS	6,954	4,421	6,000	6,000	4,878	3,665	6,000
LEVEL	TEXT	TEXT AMT						
01	INTEREST EARNED ON CASH BALANCES	6,000						
		6,000						
249-0000-380.10-99	MISC. REIMBURSEMENTS	0	0	0	50	13	13	0
249-0000-392.00-00	INTER-FUND OPER. TRANSFER	683,303	0	0	0	0	0	0
**	PUBLIC SAFETY - LOIT FUND	6,582,643	6,384,450	6,470,911	6,472,240	4,854,534	3,236,774	6,797,160
***	PUBLIC SAFETY - LOIT FUND	6,582,643	6,384,450	6,470,911	6,472,240	4,854,534	3,236,774	6,797,160
		6,582,643	6,384,450	6,470,911	6,472,240	4,854,534	3,236,774	6,797,160

County Option Income Tax (COIT) - 404

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change	
						2017	2018	2019	2020			
<b>REVENUES</b>												
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	7,846,939	8,645,811	8,859,912	4,429,956	9,454,023	9,643,103	9,835,966	10,032,685	10,233,339	594,111	6.7%	
Other Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	386,328	398,628	409,856	205,321	430,349	438,956	447,735	456,690	465,823	20,493	5.0%	
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Donations	42,900	-	-	-	-	-	-	-	-	-	-	-
Other Income	232,889	164,248	614,203	257,291	448,612	448,612	448,612	448,612	448,612	(165,591)	-27.0%	
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>8,509,056</b>	<b>9,208,687</b>	<b>9,883,971</b>	<b>4,892,568</b>	<b>10,332,984</b>	<b>10,530,671</b>	<b>10,732,312</b>	<b>10,937,986</b>	<b>11,147,774</b>	<b>449,013</b>	<b>4.5%</b>	
<b>EXPENDITURES BY TYPE</b>												
<b>Personnel</b>												
Salaries & Wages	-	-	308,045	114,936	302,530	308,581	314,752	321,047	327,468	(5,515)	-1.8%	
Fringe Benefits	-	-	119,032	39,566	116,909	122,754	128,892	135,337	-	(2,123)	-1.8%	
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>427,077</b>	<b>154,502</b>	<b>419,439</b>	<b>431,335</b>	<b>443,644</b>	<b>456,384</b>	<b>327,468</b>	<b>(7,638)</b>	<b>-1.8%</b>	
<b>Supplies</b>	<b>1,189,293</b>	<b>1,069,185</b>	<b>1,384,804</b>	<b>432,840</b>	<b>1,564,175</b>	<b>1,564,175</b>	<b>1,564,175</b>	<b>1,564,175</b>	<b>1,564,175</b>	<b>179,371</b>	<b>13.0%</b>	
<b>Services &amp; Charges</b>												
Professional Services	298,250	476,326	1,402,787	278,979	832,200	832,200	832,200	832,200	832,200	(570,587)	-40.7%	
Printing & Advertising	1,740	8,433	152,000	150,691	2,000	2,000	2,000	2,000	2,000	(150,000)	-98.7%	
Utilities	1,471,181	1,490,503	1,491,000	777,803	1,560,000	1,591,200	1,623,024	1,655,484	1,688,594	69,000	4.6%	
Education & Training	-	7,336	96,100	15,405	83,700	83,700	83,700	83,700	83,700	(12,400)	-12.9%	
Travel	-	103	20,770	9,877	20,210	20,210	20,210	20,210	20,210	(560)	-2.7%	
Repairs & Maintenance	1,046,595	1,196,136	1,404,612	470,787	1,979,567	1,979,567	1,979,567	1,979,567	1,979,567	574,955	40.9%	
Interfund Allocations	498,924	565,803	615,096	305,158	527,824	538,380	549,148	560,131	571,333	(87,272)	-14.2%	
Administration	-	-	-	-	519,604	529,996	540,596	551,408	562,436	-	-	
IT	-	-	-	-	-	-	-	-	-	-	-	
Payments in Lieu of Taxes (PILOT)	-	-	-	-	-	-	-	-	-	-	-	
Central Stores	-	-	-	-	-	-	-	-	-	-	-	
Print Shop	-	-	-	-	-	-	-	-	-	-	-	
GIS	-	-	-	-	-	-	-	-	-	-	-	
Liability Insurance	-	-	-	-	8,220	8,384	8,552	8,723	8,897	-	-	
Telephone	-	-	-	-	-	-	-	-	-	-	-	
Unemployment Insurance	-	-	-	-	-	-	-	-	-	-	-	
311 Call Center	-	-	-	-	-	-	-	-	-	-	-	
Utilities	-	-	-	-	-	-	-	-	-	-	-	
<b>Debt Service:</b>												
Principal	2,075,982	1,561,126	2,111,293	1,034,204	2,248,777	2,361,460	2,151,779	2,083,917	1,881,271	137,484	6.5%	
Interest & Fees	467,552	436,282	378,211	160,129	342,193	277,748	223,881	175,080	127,802	(36,018)	-9.5%	
Grants & Subsidies	315,760	316,116	320,938	149,297	525,857	500,000	500,000	500,000	500,000	204,919	63.9%	
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-	
Transfers Out	676,882	1,100,000	1,500,000	750,000	1,500,000	750,000	750,000	750,000	750,000	-	0.0%	
Other Services & Charges	628,093	819,314	2,728,861	326,701	1,036,737	1,050,000	750,000	500,000	250,000	(1,692,124)	-62.0%	
<b>Total Services &amp; Charges</b>	<b>7,480,959</b>	<b>7,977,478</b>	<b>12,221,668</b>	<b>4,429,031</b>	<b>10,659,065</b>	<b>9,986,465</b>	<b>9,465,509</b>	<b>9,142,289</b>	<b>8,686,677</b>	<b>(1,562,603)</b>	<b>-12.8%</b>	
<b>Capital</b>	<b>260,171</b>	<b>116,276</b>	<b>1,626,822</b>	<b>28,551</b>	<b>314,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,312,822)</b>	<b>-80.7%</b>	
<b>Total Expenditures by Type</b>	<b>8,930,423</b>	<b>9,162,939</b>	<b>15,660,371</b>	<b>5,044,924</b>	<b>12,956,679</b>	<b>11,981,975</b>	<b>11,473,328</b>	<b>11,162,848</b>	<b>10,578,321</b>	<b>(2,703,692)</b>	<b>-17.3%</b>	
<b>Net Surplus / (Deficit)</b>	<b>(421,367)</b>	<b>45,748</b>	<b>(5,776,400)</b>	<b>(152,356)</b>	<b>(2,623,695)</b>	<b>(1,451,304)</b>	<b>(741,016)</b>	<b>(224,862)</b>	<b>569,453</b>			
Beginning Cash Balance	15,327,002	14,905,635	14,960,014	14,960,014	9,183,614	6,559,919	5,108,615	4,367,600	4,142,738			
Cash Adjustments	(0)	8,631	-	71,600	-	-	-	-	-			
<b>Ending Cash Balance</b>	<b>14,905,635</b>	<b>14,960,014</b>	<b>9,183,614</b>	<b>14,879,259</b>	<b>6,559,919</b>	<b>5,108,615</b>	<b>4,367,600</b>	<b>4,142,738</b>	<b>4,712,191</b>			
Cash Reserves Target	4,465,212	4,581,470	7,830,186	2,522,462	6,478,339	5,990,988	5,736,664	5,581,424	5,289,160		50.00%	

Explain Significant Revenue and Expenditure Changes Below:

Overall decrease in spending in 2016 over 2015 due to the end of the Vacant & Abandoned Housing program in 2015. This decreased expenses by approx. \$2 million. Also, 2015 included equipment expenses of approx. \$900,000 which was not required in the 2016 budget. Increases to the expenditures included Façade grants of \$200,000, Bus Shelters of \$180,000 and the LWW Ambassador program of \$150,000. This fund is also used for various vehicle and other leases. Curb & Sidewalk program remains at 2015 level of \$1,500,000.

## County Option Income Tax (COIT) - 404

### Fund Summary - Full-Time Employees

<i>Report ONLY Full-Time positions</i>								
Position	2014	2015	6/30/2015 Actual	2016	Forecast			
	Actual	Amended Budget		Proposed Budget	2017	2018	2019	2020
<b>Staffing (Full-Time Employees)</b>								
Non-Bargaining								
Chief Technology Officer	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Chief Innovation Officer	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Business Analyst	-	2.0	1.0	2.0	2.0	2.0	2.0	2.0
<b>Total Non-Bargaining</b>	-	4.0	3.0	4.0	4.0	4.0	4.0	4.0
Bargaining								
n/a	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 ORIGINAL BUDGET	2015 AMENDED BUDGET	2015 Y-T-D ACTUAL	6/30/15 YTD Actual	2016 PROPOSED BUDGET
C.O.I.T.								
404-0000-316.00-00	COUNTY OPTION INC. TAX	7,846,939	8,645,811	8,857,724	8,859,912	6,644,934	4,429,956	9,454,023
LEVEL	TEXT	TEXT AMT						
01	2016 DLGF CERTIFICATION AMOUNT	9,454,023						
		9,454,023						
404-0000-360.00-00	MISCELLANEOUS REVENUE	67,906	0	0	0	0	0	0
LEVEL	TEXT	TEXT AMT						
01	ANCHOR PRINCIPAL (PAID OFF IN 2014)							
404-0000-361.00-00	INTEREST ON INVESTMENTS	50,203	41,371	58,000	58,000	71,937	49,744	95,000
LEVEL	TEXT	TEXT AMT						
01	ESTIMATED INTEREST ON FUND BALANCES	95,000						
		95,000						
404-0000-367.00-00	DONATION PRIVATE SOURCES	42,900	0	0	0	0	0	0
404-0000-380.10-13	TELEPHONE	114,780	122,780	118,000	118,000	95,503	61,479	115,440
LEVEL	TEXT	TEXT AMT						
01	ESTIMATED TELEPHONE REIMBURSEMENTS FROM OTHER DEPARTMENTS AND AGENCIES	115,440						
		115,440						
404-0000-380.10-80	COMPUTER MAINTENANCE	386,328	398,628	409,856	409,856	307,981	205,321	430,349
LEVEL	TEXT	TEXT AMT						
01	I.T. ALLOCATION FIXED FEE CHARGED TO DEPTS FIXED ALLOCATION #2	430,349						
		430,349						
404-0000-380.10-99	MISC. REIMBURSEMENTS	0	97	0	0	0	0	0
404-0000-399.02-06	PRINCIPAL INCOME	0	0	438,203	438,203	146,068	146,068	238,172
LEVEL	TEXT	TEXT AMT						
01	SCHEDULE PAYMENTS FROM UDAG FUND 410	238,172						
		238,172						
**	C.O.I.T.	8,509,056	9,208,687	9,881,783	9,883,971	7,266,423	4,892,568	10,332,984
***	C.O.I.T.	8,509,056	9,208,687	9,881,783	9,883,971	7,266,423	4,892,568	10,332,984
		8,509,056	9,208,687	9,881,783	9,883,971	7,266,423	4,892,568	10,332,984

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 ORIGINAL BUDGET	2015 AMENDED BUDGET	2015 Y-T-D ACTUAL	6/30/15 YTD Actual	2016 PROPOSED BUDGET
404-0409-453.34-02	LIABILITY INSURANCE	27,948	6,852	7,309	7,309	5,481	3,654	7,134
LEVEL	TEXT		TEXT AMT					
01	2016 FIXED COST ALLOCATION #7		7,134					
	LIABILITY INSURANCE - STUDEBAKER							
	(FORMELY PAID IN GENERAL FUND IN 2009 AND PRIOR)		7,134					
404-0409-453.39-30	GRANTS AND SUBSIDIES	246,385	251,116	255,938	255,938	213,282	149,297	260,857
LEVEL	TEXT		TEXT AMT					
01	STUDEBAKER MUSEUM SUBSIDY - CONTRACT MANAGEMENT		250,857					
	CONTRACT AMENDMENT APPROVED BY COUNCIL 12/12/11							
	CONTRACT RENEWAL FOR FIVE YEARS - 2011 TO 2015							
	COMPENSATION NEGOTIATED ANNUALLY, 2% INCREASE FOR							
	2012, MIN OF \$225,000 PER YEAR, 2% INCREASE 2016							
	MAINTENANCE RESERVE FUND - MATCHING CITY AMOUNT		10,000					
	FIVE YEARS - 2012 TO 2016		260,857					
*	OTHER SERVICES & CHARGES	274,333	257,968	263,247	263,247	218,763	152,951	267,991
**	STUDEBAKER MUSEUM	274,333	257,968	263,247	263,247	218,763	152,951	267,991

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 ORIGINAL BUDGET	2015 AMENDED BUDGET	2015 Y-T-D ACTUAL	6/30/15 YTD Actual	2016 PROPOSED BUDGET
404-0619-431.50-02	INTER-FUND OPER. TRANSFRS	676,882	1,100,000	1,500,000	1,500,000	1,125,000	750,000	1,500,000
LEVEL	TEXT		TEXT AMT					
01	TRANSFER TO MVH FUND 202 TO COVER CURB AND SIDEWALK PROGRAM BUDGET(202-0619)		1,500,000					
			1,500,000					
*	OTHER USES	676,882	1,100,000	1,500,000	1,500,000	1,125,000	750,000	1,500,000
**	CURB/SIDEWALK PROGRAM	676,882	1,100,000	1,500,000	1,500,000	1,125,000	750,000	1,500,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 ORIGINAL BUDGET	2015 AMENDED BUDGET	2015 Y-T-D ACTUAL	6/30/15 YTD Actual	2016 PROPOSED BUDGET
404-0672-415.10-01	REGULAR SALARIES	0	0	308,045	258,045	180,372	105,996	302,530
LEVEL	TEXT		TEXT AMT					
01	CHIEF TECHNOLOGY OFFICER (1)		100,285					
	CHIEF INNOVATION OFFICER (1)		100,285					
	BUSINESS ANALYSTS (2)		101,960					
			302,530					
404-0672-415.10-03	SEASONAL & INTERNS	0	0	0	50,000	8,940	8,940	0
404-0672-415.11-01	FICA - REGULAR	0	0	23,565	23,565	14,787	8,997	23,144
LEVEL	TEXT		TEXT AMT					
01	FICA \$302,530 X 7.65%		23,144					
			23,144					
404-0672-415.11-04	PERF - REGULAR	0	0	34,501	34,501	20,069	11,739	33,884
LEVEL	TEXT		TEXT AMT					
01	PERF \$302,530 X 11.2%		33,884					
			33,884					
404-0672-415.11-07	UNEMPLOYMENT COMP	0	0	1,540	1,540	0	0	757
LEVEL	TEXT		TEXT AMT					
01	UNEMPLOYMENT \$302,530 X .25%		757					
			757					
404-0672-415.11-08	GROUP INSURANCE - HEALTH	0	0	48,000	48,000	30,230	17,965	57,600
LEVEL	TEXT		TEXT AMT					
01	HEALTH INSURANCE 4 X \$14,400		57,600					
			57,600					
404-0672-415.11-09	GROUP INSURANCE - LIFE	0	0	866	866	298	175	864
LEVEL	TEXT		TEXT AMT					
01	LIFE INSURANCE 4 X \$120		480					
	DISABILITY INSURANCE 4 X \$96		384					
			864					
404-0672-415.11-22	PARKING ALLOWANCE	0	0	5,280	5,280	800	480	0
LEVEL	TEXT		TEXT AMT					
01	PARKING (MOVING ALL EMPLOYEES TO CITY LOT)							
404-0672-415.11-24	CELL PHONE ALLOWANCE	0	0	5,280	5,280	315	210	660
LEVEL	TEXT		TEXT AMT					
01	\$55 PER MONTH (CTO)12 X \$55		660					

Economic Development Income Tax (EDIT) - 408

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	8,177,352	8,796,821	8,981,877	4,490,939	9,594,602	9,882,440	10,178,913	10,484,281	10,798,809	612,725	6.8%
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	150,000	-	150,000	150,000	150,000	150,000	150,000	150,000	150,000	-	0.0%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	354,660	354,660	354,660	354,660	354,660	354,660	354,660	354,660	354,660	-	0.0%
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	103,065	58,457	63,100	34,286	60,000	60,000	60,000	62,000	62,000	(3,100)	-4.9%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>8,785,077</b>	<b>9,209,938</b>	<b>9,549,637</b>	<b>5,029,885</b>	<b>10,159,262</b>	<b>10,447,100</b>	<b>10,743,573</b>	<b>11,050,941</b>	<b>11,365,469</b>	<b>609,625</b>	<b>6.4%</b>
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	279,632	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	116,235	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	<b>395,867</b>	-	-	-	-	-	-	-	-	-
<b>Supplies</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	60,787	79,892	54,001	5,374	-	-	-	-	-	(54,001)	-100.0%
Printing & Advertising	24,098	20,947	15,754	10,452	-	-	-	-	-	(15,754)	-100.0%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	741,522	280,732	448,192	331,877	75,000	75,000	75,000	75,000	75,000	(373,192)	-83.3%
Interfund Allocations	816	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-
IT	-	-	-	-	-	-	-	-	-	-	-
Payments in Lieu of Taxes (PILOT)	-	-	-	-	-	-	-	-	-	-	-
Central Stores	-	-	-	-	-	-	-	-	-	-	-
Print Shop	-	-	-	-	-	-	-	-	-	-	-
GIS	-	-	-	-	-	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-	-	-	-	-
Unemployment Insurance	-	-	-	-	-	-	-	-	-	-	-
311 Call Center	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	1,610,000	1,266,581	1,377,202	390,000	1,045,000	774,184	340,635	353,538	361,441	(332,202)	-24.1%
Interest & Fees	304,214	245,520	209,681	48,568	229,662	260,344	239,439	230,436	221,151	19,981	9.5%
Grants & Subsidies	444,126	633,500	755,308	266,100	883,750	800,000	800,000	800,000	800,000	128,442	17.0%
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	4,417,519	5,862,101	6,483,782	2,576,105	6,483,782	6,500,000	6,500,000	6,500,000	6,500,000	-	0.0%
Other Services & Charges	324,279	910,737	595,789	145,019	1,535,490	1,500,000	1,500,000	1,500,000	1,500,000	939,701	157.7%
<b>Total Services &amp; Charges</b>	<b>7,927,361</b>	<b>9,300,010</b>	<b>9,939,709</b>	<b>3,773,495</b>	<b>10,252,684</b>	<b>9,909,528</b>	<b>9,455,074</b>	<b>9,458,974</b>	<b>9,457,592</b>	<b>312,975</b>	<b>3.1%</b>
<b>Capital</b>											
-	-	185,964	4,000	3,200	197,500	-	-	-	-	193,500	4837.5%
<b>Total Expenditures by Type</b>	<b>7,927,361</b>	<b>9,881,841</b>	<b>9,943,709</b>	<b>3,776,695</b>	<b>10,450,184</b>	<b>9,909,528</b>	<b>9,455,074</b>	<b>9,458,974</b>	<b>9,457,592</b>	<b>506,475</b>	<b>5.1%</b>
<b>Net Surplus / (Deficit)</b>	<b>857,716</b>	<b>(671,903)</b>	<b>(394,072)</b>	<b>1,253,190</b>	<b>(290,922)</b>	<b>537,572</b>	<b>1,288,499</b>	<b>1,591,967</b>	<b>1,907,877</b>		
Beginning Cash Balance	9,984,411	10,842,128	10,176,142	10,176,142	9,782,070	9,491,148	10,028,720	11,317,219	12,909,186		
Cash Adjustments	1	5,917	-	(5,919)	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>10,842,128</b>	<b>10,176,142</b>	<b>9,782,070</b>	<b>11,423,414</b>	<b>9,491,148</b>	<b>10,028,720</b>	<b>11,317,219</b>	<b>12,909,186</b>	<b>14,817,063</b>		
Cash Reserves Target	3,963,681	4,940,921	4,971,855	1,888,348	5,225,092	4,954,764	4,727,537	4,729,487	4,728,796		50.00%

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

Major changes for 2016 include the addition of the Parks Bond which are funded through EDIT. In 2017, the current CEDIT Bond with annual debt service payments of approx. \$880,000 per year will be paid off, therefore, a large decrease in the debt service expenditures is expected. In 2016, increases were made for Vacant & Abandoned upkeep/land purchases/grants (\$1,088,000). EDIT is used to assist in the funding of Department of Community Investment operating expenses (\$1,967,638), Department of Code Enforcement operating expenses (\$2,033,776), Animal Care and Control operating expenses (\$629,368), and Street Department operating expenses and paving costs (\$1,853,000). None of these operating expense items changed significantly from 2015 to 2016.



ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 ORIGINAL BUDGET	2015 AMENDED BUDGET	2015 Y-T-D ACTUAL	6/30/15 YTD Actual	2016 PROPOSED BUDGET
EDIT								
408-0000-315.00-00	ECON/DEV INCOME TAX	8,177,352	8,796,821	8,970,839	8,981,877	6,736,408	4,490,939	9,594,602
LEVEL	TEXT		TEXT AMT					
01	2016 DLGF CERTIFICATION AMOUNT		9,594,602					
	NO DEDUCT FOR PSAP DEBT SERVICE - PREPAID IN 2015							
			9,594,602					
408-0000-361.00-00	INTEREST ON INVESTMENTS	33,100	28,527	40,000	63,000	50,031	34,204	60,000
LEVEL	TEXT		TEXT AMT					
01	INTEREST ON INVESTMENTS ON FUND BALANCES		60,000					
			60,000					
408-0000-369.00-00	COMMON AREA FEES	150,000	0	150,000	150,000	150,000	150,000	150,000
LEVEL	TEXT		TEXT AMT					
01	LEIGHTON PLAZA COMMON AREA FEES		150,000					
	GROUND LEASE BETWEEN MEMORIAL HOSPITAL AND SOUTH BEND REDEVELOPMENT COMMISSION FOR THE PERIOD 11/15/97 THROUGH 11/15/47.							
	PAYMENT DUE FOR 2007 AND THEREAFTER IS \$150,000 PER YEAR							
			150,000					
408-0000-380.10-99	MISC. REIMBURSEMENTS	0	0	0	100	82	82	0
**	EDIT	8,360,452	8,825,348	9,160,839	9,194,977	6,936,521	4,675,225	9,804,602

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 ORIGINAL BUDGET	2015 AMENDED BUDGET	2015 Y-T-D ACTUAL	6/30/15 YTD Actual	2016 PROPOSED BUDGET
EDIT								
408-0401-415.31-06	OTHER PROFESSIONAL SVCS	0	28,300	0	0	0	0	0
408-0401-415.37-11	CAPITAL LEASE PRINCIPAL	890,000	506,581	953,000	421,800	421,800	0	0
LEVEL	TEXT	TEXT AMT						
01	2009 MORRIS PAC REFUNDING BONDS PAID FROM AIRPORT TIF FUND 324 IN 2015 & 2016							
	408-0401-415.37-12 CAPITAL LEASE INTEREST	149,000	123,000	87,213	41,200	41,200	0	0
LEVEL	TEXT	TEXT AMT						
01	2009 MORRIS PAC REFUNDING BONDS PAID THROUGH AIRPORT TIF FUND 324 IN 2015 & 2016							
	408-0401-415.38-01 PRINCIPAL	720,000	760,000	790,000	918,356	854,178	390,000	1,045,000
LEVEL	TEXT	TEXT AMT						
01	2006 CREDIT REFUNDING SERIES A (LEIGHTON PLAZA) & 2006 CREDIT REFUNDING SERIES B (LEIGHTON PLAZA) PRINCIPAL DUE 2/1/07 THROUGH 2/1/17 ON EACH ISSUE PRINCIPAL PAYMENTS ON 2/1 AND 8/1	835,000						
	2015 EDIT PARKS BOND	210,000						
	2014 EDIT PSAP BOND (PREPAID 2016 PAYMENT IN 2015)	1,045,000						
	408-0401-415.38-02 INTEREST	154,214	121,520	86,100	176,140	135,101	47,568	227,662
LEVEL	TEXT	TEXT AMT						
01	2006 CREDIT BONDS SERIES A (LEIGHTON PLAZA) & 2006 CREDIT BONDS SERIES B (LEIGHTON PLAZA) INTEREST PAYMENTS DUE ON 2/1 AND 8/1. FINAL PAYMENT DUE 2/1/17	49,030						
	2015 EDIT PARKS BOND	178,632						
	2014 EDIT PSAP BOND (PREPAID 2016 IN 2015)	227,662						
	408-0401-415.38-03 PAYING AGENT FEES	1,000	1,000	1,000	3,000	3,000	1,000	2,000
LEVEL	TEXT	TEXT AMT						
01	ESTIMATED PAYING AGENT FEES - US BANK	1,000						
	ESTIMATED PAYING AGENT FEES - PARKS BOND	1,000						
		2,000						
	408-0401-415.38-04 PREPAID PRINCIPAL	0	0	0	137,046	137,046	0	0
	408-0401-415.38-05 PREPAID INTEREST	0	0	0	79,381	79,380	0	0
	408-0401-415.39-30 GRANTS AND SUBSIDIES	362,126	521,000	480,000	567,308	464,803	253,100	430,000
LEVEL	TEXT	TEXT AMT						
01	GROW SJC ECONOMIC DEV PROGRAM - 2014 TO 2017	115,000						
	DOWNTOWN SOUTH BEND, INC. (DTSB)	315,000						

Major Moves - 412

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	500,882	536,455	813,687	380,132	1,509,366	1,487,407	1,153,178	1,153,178	686,247	695,679	85.5%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>500,882</b>	<b>536,455</b>	<b>813,687</b>	<b>380,132</b>	<b>1,509,366</b>	<b>1,487,407</b>	<b>1,153,178</b>	<b>1,153,178</b>	<b>686,247</b>	<b>695,679</b>	<b>85.5%</b>
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>											
-	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	750,000	750,000	-	-	-	750,000	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-
IT	-	-	-	-	-	-	-	-	-	-	-
Payments in Lieu of Taxes (PILOT)	-	-	-	-	-	-	-	-	-	-	-
Central Stores	-	-	-	-	-	-	-	-	-	-	-
Print Shop	-	-	-	-	-	-	-	-	-	-	-
GIS	-	-	-	-	-	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-	-	-	-	-
Unemployment Insurance	-	-	-	-	-	-	-	-	-	-	-
311 Call Center	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	-	-	<b>750,000</b>	<b>750,000</b>	-	-	-	<b>750,000</b>	-
<b>Capital</b>	<b>1,253,681</b>	<b>4,038,690</b>	<b>3,096,061</b>	<b>1,082,033</b>	<b>840,000</b>	<b>500,000</b>	<b>475,000</b>	<b>475,000</b>	<b>475,000</b>	<b>(2,256,061)</b>	<b>-72.9%</b>
<b>Total Expenditures by Type</b>	<b>1,253,681</b>	<b>4,038,690</b>	<b>3,096,061</b>	<b>1,082,033</b>	<b>1,590,000</b>	<b>1,250,000</b>	<b>475,000</b>	<b>475,000</b>	<b>475,000</b>	<b>(1,506,061)</b>	<b>-48.6%</b>
<b>Net Surplus / (Deficit)</b>	<b>(752,799)</b>	<b>(3,502,235)</b>	<b>(2,282,374)</b>	<b>(701,901)</b>	<b>(80,634)</b>	<b>237,407</b>	<b>678,178</b>	<b>678,178</b>	<b>211,247</b>		
Beginning Cash Balance	7,896,696	7,143,898	3,643,765	3,643,765	1,361,391	1,280,757	1,518,164	2,196,342	2,874,520		
Cash Adjustments	1	2,102	-	(2,102)	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>7,143,898</b>	<b>3,643,765</b>	<b>1,361,391</b>	<b>2,939,762</b>	<b>1,280,757</b>	<b>1,518,164</b>	<b>2,196,342</b>	<b>2,874,520</b>	<b>3,085,767</b>		
Cash Reserves Target	250,736	807,738	619,212	216,407	318,000	250,000	95,000	95,000	95,000		20.00%

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

Fund accounts for proceeds of one-time State of Indiana Toll Road Lease distribution of \$12,823,151 received in 2006. The City has utilized this money to make loans to certain economic development projects to be repaid from tax increment financing revenue and other important infrastructure projects. 2015 included several roundabout projects which were not included for 2016. Refer to Capital page for detail on the expected projects for 2016. This fund will also be used to pay for repairs & maintenance of the city's parking garages--\$750,000 each in years 2016 and 2017. These expenditures will be repaid to the fund from the Garages fund (Fund 601) through 2022.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 ORIGINAL BUDGET	2015 AMENDED BUDGET	2015 Y-T-D ACTUAL	6/30/15 YTD Actual	2016 PROPOSED BUDGET
MAJOR MOVES CONSTRUCTION								
412-0000-361.00-00	INTEREST ON INVESTMENTS	26,221	20,763	25,000	25,000	16,628	12,101	25,000
LEVEL	TEXT		TEXT AMT					
01	ESTIMATED INTEREST EARNINGS ON FUND BALANCE		25,000					
	MAJOR MOVES BALANCE TO DECREASE BY 90%; INTEREST REVENUE ASSUMED TO BE 10% OF PREVIOUS YEAR ACCORDINGLY		25,000					
412-0000-399.02-06	PRINCIPAL INCOME	239,014	285,342	558,269	558,269	555,782	250,042	1,268,247
LEVEL	TEXT		TEXT AMT					
01	EDDY STREET COMMONS - SCHEDULE #85 - ACCELERATED		629,515					
	TRIANGLE DEVELOPMENT - SCHEDULE #84		92,757					
	DOUGLAS ROAD - SCHEDULE #64 - ACCELERATED		313,280					
	GARAGES - SCHEDULE #142		232,695					
			1,268,247					
412-0000-399.02-07	INTEREST	235,647	230,350	227,918	230,418	230,405	117,989	216,119
LEVEL	TEXT		TEXT AMT					
01	EDDY STREET COMMONS - SCHEDULE #85 - ACCELERATED		142,921					
	TRIANGLE DEVELOPMENT - SCHEDULE #84		27,985					
	DOUGLAS ROAD - SCHEDULE #64 - ACCELERATED		27,908					
	GARAGES - SCHEDULE#142		17,305					
			216,119					
**	MAJOR MOVES CONSTRUCTION	500,882	536,455	811,187	813,687	802,815	380,132	1,509,366
***	MAJOR MOVES CONSTRUCTION	500,882	536,455	811,187	813,687	802,815	380,132	1,509,366
		500,882	536,455	811,187	813,687	802,815	380,132	1,509,366

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 ORIGINAL BUDGET	2015 AMENDED BUDGET	2015 Y-T-D ACTUAL	6/30/15 YTD Actual	2016 PROPOSED BUDGET
MAJOR MOVES CONSTRUCTION								
412-0401-415.36-01	BUILDINGS	0	0	0	0	0	0	750,000
LEVEL	TEXT	TEXT AMT						
01	GARAGE MAINTENANCE (SEE INTER-FUND LOAN)	750,000						
	750,000 TO BE SPENT IN 2016; ANOTHER 750K IN 2017	750,000						
* OTHER SERVICES & CHARGES		0	0	0	0	0	0	750,000
412-0401-415.42-01	LAND IMPROVEMENTS	53,197	0	0	0	0	0	0
412-0401-415.42-03	STREETS AND ALLEYS	573,403	0	0	173,020	0	0	0
* CAPITAL		626,600	0	0	173,020	0	0	0
** CONTROLLER		626,600	0	0	173,020	0	0	750,000

Motor Vehicle Highway - 202

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	5,051,335	5,320,036	5,697,000	2,915,411	5,100,000	5,151,000	5,202,510	5,254,535	5,307,080	(597,000)	-10.5%
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	422,045	291,480	240,000	163,388	341,433	344,847	348,296	351,779	355,297	101,433	42.3%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	38,862	164,256	61,800	50,220	37,450	37,825	38,203	38,585	38,971	(24,350)	-39.4%
Transfers In	3,626,882	3,216,582	3,703,000	1,676,500	4,550,000	4,595,500	4,641,455	4,687,870	4,734,748	847,000	22.9%
<b>Total Revenue</b>	<b>9,139,124</b>	<b>8,992,354</b>	<b>9,701,800</b>	<b>4,805,519</b>	<b>10,028,883</b>	<b>10,129,172</b>	<b>10,230,464</b>	<b>10,332,768</b>	<b>10,436,096</b>	<b>327,083</b>	<b>3.4%</b>
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	2,570,102	2,738,878	3,023,954	1,324,374	3,037,812	3,098,568	3,160,540	3,223,750	3,288,225	13,858	0.5%
Fringe Benefits	890,969	1,017,466	1,290,594	531,564	1,373,246	1,400,711	1,428,725	1,457,300	1,486,446	82,652	6.4%
<b>Total Personnel</b>	<b>3,461,071</b>	<b>3,756,344</b>	<b>4,314,548</b>	<b>1,855,938</b>	<b>4,411,058</b>	<b>4,499,279</b>	<b>4,589,265</b>	<b>4,681,050</b>	<b>4,774,671</b>	<b>96,510</b>	<b>2.2%</b>
<b>Supplies</b>	<b>2,432,218</b>	<b>2,413,249</b>	<b>2,631,854</b>	<b>927,724</b>	<b>2,258,181</b>	<b>2,303,345</b>	<b>2,349,412</b>	<b>2,396,400</b>	<b>2,444,328</b>	<b>(373,673)</b>	<b>-14.2%</b>
<b>Services &amp; Charges</b>											
Professional Services	215,785	587,908	984,253	79,096	133,154	135,817	138,533	141,304	144,130	(851,099)	-86.5%
Printing & Advertising	119	513	1,450	58	1,700	1,734	1,769	1,804	1,840	250	17.2%
Utilities	48,091	44,428	43,990	29,898	48,153	49,116	50,098	51,100	52,122	4,163	9.5%
Education & Training	6,049	2,789	8,549	4,540	7,500	7,650	7,803	7,959	8,118	(1,049)	-12.3%
Travel	3,448	2,094	3,820	1,942	3,820	3,896	3,974	4,054	4,135	-	0.0%
Repairs & Maintenance	1,113,653	1,118,837	1,280,657	591,277	1,194,207	1,253,917	1,316,613	1,382,444	1,451,566	(86,450)	-6.8%
Interfund Allocations	220,596	416,001	575,748	287,871	765,449	780,758	796,374	812,301	828,547	189,701	32.9%
Administration	-	-	-	-	336,659	343,392	350,260	357,265	364,410	-	-
IT	-	-	-	-	10,415	10,623	10,836	11,053	11,274	-	-
Payments in Lieu of Taxes (PILOT)	-	-	-	-	-	-	-	-	-	-	-
Central Stores	-	-	-	-	3,696	3,770	3,845	3,922	4,001	-	-
Print Shop	-	-	-	-	-	-	-	-	-	-	-
GIS	-	-	-	-	-	-	-	-	-	-	-
Liability Insurance	-	-	-	-	389,126	396,909	404,847	412,944	421,203	-	-
Telephone	-	-	-	-	-	-	-	-	-	-	-
Unemployment Insurance	-	-	-	-	-	-	-	-	-	-	-
311 Call Center	-	-	-	-	25,553	26,065	26,586	27,118	27,660	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	99,908	283,044	451,266	178,294	636,603	879,727	1,084,065	1,216,065	1,317,114	185,337	41.1%
Interest & Fees	6,711	15,348	26,740	10,639	40,724	57,576	66,497	73,240	69,788	13,984	52.3%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	26,496	17,244	23,053	18,525	793,341	809,208	825,392	841,900	858,738	770,288	3341.4%
<b>Total Services &amp; Charges</b>	<b>1,740,856</b>	<b>2,488,206</b>	<b>3,399,526</b>	<b>1,202,140</b>	<b>3,624,651</b>	<b>3,979,400</b>	<b>4,291,119</b>	<b>4,532,171</b>	<b>4,736,099</b>	<b>225,125</b>	<b>6.6%</b>
<b>Capital</b>	<b>95,847</b>	<b>134,030</b>	<b>139,458</b>	<b>39,458</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>(89,458)</b>	<b>-64.1%</b>
<b>Total Expenditures by Type</b>	<b>7,729,992</b>	<b>8,791,829</b>	<b>10,485,386</b>	<b>4,025,260</b>	<b>10,343,890</b>	<b>10,832,024</b>	<b>11,279,795</b>	<b>11,659,621</b>	<b>12,005,098</b>	<b>(141,496)</b>	<b>-1.3%</b>
<b>Net Surplus / (Deficit)</b>	<b>1,409,132</b>	<b>200,525</b>	<b>(783,586)</b>	<b>780,259</b>	<b>(315,007)</b>	<b>(702,852)</b>	<b>(1,049,331)</b>	<b>(1,326,853)</b>	<b>(1,569,002)</b>		
Beginning Cash Balance	2,271,733	3,679,915	3,897,479	3,897,479	3,113,893	2,798,886	2,096,034	1,046,702	(280,150)		
Cash Adjustments	(950)	17,039	-	(2,004)	-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>3,679,915</b>	<b>3,897,479</b>	<b>3,113,893</b>	<b>4,675,734</b>	<b>2,798,886</b>	<b>2,096,034</b>	<b>1,046,702</b>	<b>(280,150)</b>	<b>(1,849,152)</b>		
Cash Reserves Target	1,545,998	1,758,366	2,097,077	805,052	2,068,778	2,166,405	2,255,959	2,331,924	2,401,020		20.00%

Explain Significant Revenue and Expenditure Changes Below:

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 ORIGINAL BUDGET	2015 AMENDED BUDGET	2015 Y-T-D ACTUAL	6/30/15 YTD Actual	2016 PROPOSED BUDGET
	AND OTHER EXPENSES PAID BY MVH. TRANSFER HAS BEEN INCREASED TO COVER MORE ACTUAL EXPENSES. ESTIMATED ACTUAL EXPENSES - \$343,870 INCREASE OF \$10,000 FROM 2012 INCREASE OF \$100,000 IN 2015							
	TRANSFER FROM COIT FUND 404 TO FUND CURB & SIDE- WALK PROGRAM		1,500,000					
	TRANSFER FROM EDIT FUND 408 TO COVER STREETS		2,700,000					
			4,550,000					
**	MOTOR VEHICLE HWY FUND	8,701,353	8,587,129	8,659,500	9,412,000	7,376,746	4,605,901	9,659,100

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 ORIGINAL BUDGET	2015 AMENDED BUDGET	2015 Y-T-D ACTUAL	6/30/15 YTD Actual	2016 PROPOSED BUDGET
	MISC. MASONRY SUPPLIES		2,500					
* SUPPLIES		74,737	66,893	227,024	227,061	30,991	1,279	109,655
202-0619-431.31-06	OTHER PROFESSIONAL SVCS	143,826	486,371	840,237	981,696	92,419	78,769	879,654
LEVEL	TEXT		TEXT AMT					
01	TREE REMOVAL		25,000					
	TREE PLANTING		20,000					
	CONTRACTED CURB/SIDEWALK WORK		84,654					
	ADDITIONAL CURB & SIDEWALK FUNDING FROM COIT		750,000					
			879,654					
202-0619-431.31-70	ADM FEE ALLOCATION	0	18,296	32,792	32,792	24,594	16,396	52,704
LEVEL	TEXT		TEXT AMT					
01	2016 FIXED COST ALLOCATION #1		52,704					
	ADMINISTRATIVE FEE		52,704					
202-0619-431.32-02	POSTAGE	0	5	0	1	1	1	25
LEVEL	TEXT		TEXT AMT					
01	MAILING COSTS ASSOCIATED WITH PROGRAM		25					
			25					
202-0619-431.32-04	TELEPHONE	360	0	385	384	0	0	0
202-0619-431.33-02	PUBLICATION LEGAL NOTICE	0	0	0	0	292	0	250
LEVEL	TEXT		TEXT AMT					
01	COSTS FOR PUBLICATION OF LEGAL NOTICE OF BIDS		250					
			250					
202-0619-431.36-03	AUTOMOTIVE EQUIPMENT	0	0	0	0	0	0	21,000
LEVEL	TEXT		TEXT AMT					
01	NEW IN 2016 - CHARGE TRUCKS 455,460, 474 & LOADER 291 - PREVIOUSLY CHARGED TO SEWERS BASED ON 2013/2014 AVERAGE COST		21,000					
			21,000					
202-0619-431.39-01	REFUND, AWARDS, INDEMNITIES	15,461	1,135	0	0	0	0	0
202-0619-431.39-05	CURB & SIDEWALK REIMBURSE	0	0	0	0	46,773	6,275	20,000
LEVEL	TEXT		TEXT AMT					
01	NEW IN 2015 - REIMBURSE HOMEOWNER FOR PORTION OF		20,000					



ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 ORIGINAL BUDGET	2015 AMENDED BUDGET	2015 Y-T-D ACTUAL	6/30/15 YTD Actual	2016 PROPOSED BUDGET
	CONTRACTOR COST TO REPLACE CURB AND/OR SIDEWALK		20,000					
*	OTHER SERVICES & CHARGES	159,647	505,807	873,414	1,014,873	164,079	101,441	973,633
**	CURB/SIDEWALK PROGRAM	567,484	968,319	1,500,000	1,641,496	466,782	268,317	1,500,000
***	MOTOR VEHICLE HWY FUND	7,729,992	8,791,829	9,681,300	10,485,386	6,015,775	4,025,256	10,343,890
		7,729,992	8,791,829	9,681,300	10,485,386	6,015,775	4,025,256	10,343,890

Consolidated Building Department: 600-1306

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
<b>REVENUES</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	951,275	1,007,213	1,433,832	736,575	1,321,000	1,347,420	1,374,368	1,401,856	1,429,893	(112,832)	-7.9%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	2,954	3,326	20,967	13,581	8,000	8,000	8,000	8,000	8,000	(12,967)	-61.8%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>954,229</b>	<b>1,010,539</b>	<b>1,454,799</b>	<b>750,156</b>	<b>1,329,000</b>	<b>1,355,420</b>	<b>1,382,368</b>	<b>1,409,856</b>	<b>1,437,893</b>	<b>(125,799)</b>	<b>-8.6%</b>
<b>EXPENDITURES BY TYPE</b>											
<b>Personnel</b>											
Salaries & Wages	635,558	622,889	645,579	300,553	699,947	713,946	728,225	742,789	757,645	54,368	8.4%
Fringe Benefits	228,432	237,544	265,298	132,800	327,051	333,592	340,264	347,069	354,011	61,753	23.3%
<b>Total Personnel</b>	<b>863,990</b>	<b>860,433</b>	<b>910,877</b>	<b>433,353</b>	<b>1,026,998</b>	<b>1,047,538</b>	<b>1,068,489</b>	<b>1,089,858</b>	<b>1,111,656</b>	<b>116,121</b>	<b>12.7%</b>
<b>Supplies</b>	<b>37,677</b>	<b>26,269</b>	<b>28,697</b>	<b>11,442</b>	<b>27,422</b>	<b>27,970</b>	<b>28,530</b>	<b>29,100</b>	<b>29,682</b>	<b>(1,275)</b>	<b>-4.4%</b>
<b>Services &amp; Charges</b>											
Professional Services	13,809	6,374	21,646	6,353	9,646	9,839	10,036	10,236	10,441	(12,000)	-55.4%
Printing & Advertising	108	812	600	-	1,300	1,326	1,353	1,380	1,407	700	116.7%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	2,269	1,151	2,055	1,760	2,000	2,040	2,081	2,122	2,165	(55)	-2.7%
Travel	2,480	22	2,405	886	3,650	3,723	3,797	3,873	3,951	1,245	51.8%
Repairs & Maintenance	28,127	11,277	34,115	15,693	37,000	37,740	38,495	39,265	40,050	2,885	8.5%
Interfund Allocations	34,428	53,540	64,188	24,873	53,839	54,915	56,014	57,134	58,277	(10,349)	-16.1%
Administration	-	-	-	-	35,148	35,851	36,568	37,299	38,045	-	-
IT	-	-	-	-	5,416	5,524	5,635	5,747	5,862	-	-
Payments in Lieu of Taxes (PILOT)	-	-	-	-	-	-	-	-	-	-	-
Central Stores	-	-	-	-	319	325	332	338	345	-	-
Print Shop	-	-	-	-	2,868	2,925	2,984	3,044	3,104	-	-
GIS	-	-	-	-	-	-	-	-	-	-	-
Liability Insurance	-	-	-	-	4,977	5,077	5,178	5,282	5,388	-	-
Telephone	-	-	-	-	-	-	-	-	-	-	-
Unemployment Insurance	-	-	-	-	-	-	-	-	-	-	-
311 Call Center	-	-	-	-	5,111	5,213	5,317	5,424	5,532	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service:</b>											
Principal	13,911	15,129	19,066	9,741	22,647	23,100	23,562	24,033	24,514	3,581	18.8%
Interest & Fees	832	898	1,426	535	1,180	1,204	1,228	1,252	1,277	(246)	-17.3%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	8,705	8,773	9,625	3,925	23,140	23,603	24,075	24,556	25,047	13,515	140.4%
<b>Total Services &amp; Charges</b>	<b>104,669</b>	<b>97,976</b>	<b>155,126</b>	<b>63,766</b>	<b>154,402</b>	<b>157,490</b>	<b>160,640</b>	<b>163,852</b>	<b>167,129</b>	<b>(724)</b>	<b>-0.5%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures by Type</b>	<b>1,006,336</b>	<b>984,678</b>	<b>1,094,700</b>	<b>508,561</b>	<b>1,208,822</b>	<b>1,232,998</b>	<b>1,257,658</b>	<b>1,282,811</b>	<b>1,308,467</b>	<b>114,122</b>	<b>10.4%</b>
<b>Net Surplus / (Deficit)</b>	<b>(52,107)</b>	<b>25,861</b>	<b>360,099</b>	<b>241,595</b>	<b>120,178</b>	<b>122,422</b>	<b>124,710</b>	<b>127,045</b>	<b>129,425</b>		
<b>Explain Significant Revenue and Expenditure Changes Below:</b>											
Prior to 2014, Code Enforcement was part of the General Fund and thus does not appear in this fund. During 2014, part of Code's personnel cost was paid from the EDIT fund (Fund 408) due to a timing issue between budget publication and budget approval.											

## Consolidated Building Department: 600-1306

### Fund Summary - Full-Time Employees

<i>Report ONLY Full-Time positions</i>									
Position	2014	2015	6/30/2015 Actual	2016	Forecast				
	Actual	Amended Budget		Proposed Budget	2017	2018	2019	2020	
<b>Staffing (Full-Time Employees)</b>									
<b>Non-Bargaining</b>									
Building Commissioner	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Plan/Design Review Specialist	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Zoning & Business Services Administratc	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Fiscal Officer	1.0	-	-	-	-	-	-	-	-
Chief Inspector	-	-	-	-	-	-	-	-	-
Combo Commercial Inspector	-	-	-	4.0	4.0	4.0	4.0	4.0	4.0
Combo Residential Inspector	-	-	-	-	-	-	-	-	-
Building Inspector	6.0	6.0	6.0	3.0	3.0	3.0	3.0	3.0	3.0
Secretary V	-	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Administrative Assistant	-	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 ORIGINAL BUDGET	2015 AMENDED BUDGET	2015 Y-T-D ACTUAL	6/30/15 YTD Actual	2016 PROPOSED BUDGET
2016 PROJECTION			5,000					
600-0000-380.10-99	MISC. REIMBURSEMENTS	1,089	649	1,067	15,067	14,522	10,613	0
600-0000-391.00-00	PROCEEDS F.A. DISPOSAL	0	0	0	0	0	0	3,000
LEVEL	TEXT		TEXT AMT					
01	SALE OF 3 VEHICLE - 2016 PROJECTION		3,000					
			3,000					
600-0000-391.01-00	SALE OF FIXED ASSETS	1,198	828	0	0	828	0	0
LEVEL	TEXT		TEXT AMT					
01	NO VEHICLES IN 2013							
**	CONSOLIDATED BLDG. FUND	954,229	1,009,620	1,085,899	1,454,799	1,135,635	750,155	1,329,000
***	CONSOLIDATED BLDG. FUND	954,229	1,009,620	1,085,899	1,454,799	1,135,635	750,155	1,329,000
		954,229	1,009,620	1,085,899	1,454,799	1,135,635	750,155	1,329,000

\$170,000 Removed from original presentation as department is still waiting on final approval from the State on the State Design Release Fees. This is still a very likely revenue stream, however, in attempts to be conservative and transparent, the amount was taken out.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 ORIGINAL BUDGET	2015 AMENDED BUDGET	2015 Y-T-D ACTUAL	6/30/15 YTD Actual	2016 PROPOSED BUDGET
CONSOLIDATED BLDG. FUND								
600-1306-415.10-01	REGULAR SALARIES	609,080	616,366	643,419	643,419	463,856	300,553	684,947
LEVEL	TEXT		TEXT AMT					
01	1 BUILDING COMMISSIONER		85,313					
	1 DESIGN/PLAN REVIEW SPECIALIST		59,720					
	1 ZONING & BUSINESS SERVICES ADMINISTRATION		59,720					
	3 BLDG INSPECTOR (3 X 46,774)		140,322					
	4 COMMERCIAL COMBO (4 @ 49,113)		196,452					
	2 SECRETARY V (2 X 32,759)		65,519					
	2 ADMIN ASSISTANT I (2 X 38,951)		77,901					
			684,947					
600-1306-415.10-05	TEMPORARY SERVICES	26,478	6,523	0	2,160	0	0	15,000
LEVEL	TEXT		TEXT AMT					
01	TEMPORARY SERVICES		15,000					
			15,000					
600-1306-415.11-01	FICA - REGULAR	45,705	46,624	49,222	49,222	34,247	22,161	52,399
LEVEL	TEXT		TEXT AMT					
01	REGULAR - FICA		52,399					
	\$684,947 X 7.65%		52,399					
600-1306-415.11-04	PERF - REGULAR	60,908	68,978	72,063	72,063	51,952	33,662	76,715
LEVEL	TEXT		TEXT AMT					
01	REGULAR - PERF		76,715					
	\$684,947 X 11.2%		76,715					
600-1306-415.11-07	UNEMPLOYMENT COMP	5,058	1,760	3,217	3,217	1,206	804	1,713
LEVEL	TEXT		TEXT AMT					
01	\$684,947 X .25%		1,713					
			1,713					
600-1306-415.11-08	GROUP INSURANCE - HEALTH	111,521	115,222	136,296	136,296	109,052	73,368	190,104
LEVEL	TEXT		TEXT AMT					
01	LONG TERM DISABILITY:							
	\$96.00 X 14		1,344					
	HEALTH INSURANCE							
	\$14,400 X 13		187,200					
	HEALTH INS/REBATE:							
	\$1,560 X 1		1,560					

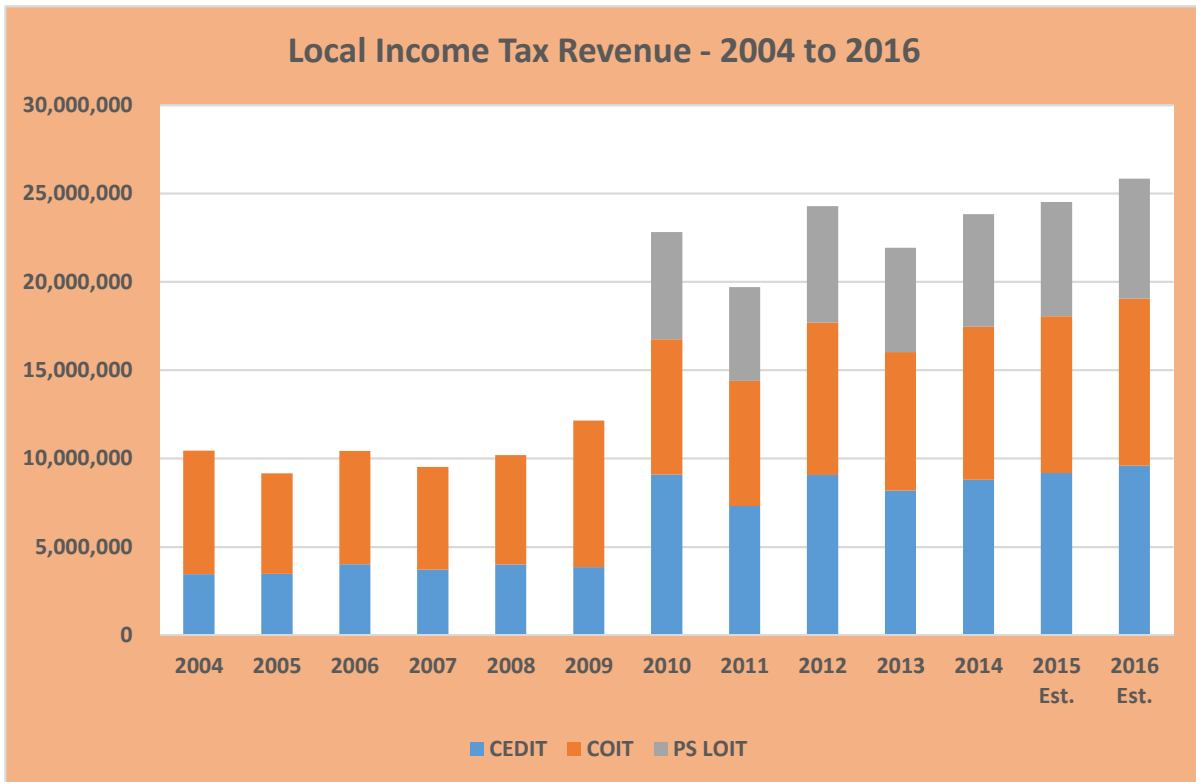
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2013 ACTUAL	2014 ACTUAL	2015 ORIGINAL BUDGET	2015 AMENDED BUDGET	2015 Y-T-D ACTUAL	6/30/15 YTD Actual	2016 PROPOSED BUDGET
			190,104					
600-1306-415.11-09	GROUP INSURANCE - LIFE	1,640	1,545	1,320	1,320	1,170	780	1,680
LEVEL	TEXT		TEXT AMT					
01	GROUP INSURANCE - LIFE \$120 X 14 EMPLOYEES		1,680					
			1,680					
600-1306-415.11-22	PARKING ALLOWANCE	3,180	2,995	2,760	2,760	2,130	1,815	2,760
LEVEL	TEXT		TEXT AMT					
01	PARKING ALLOWANCE (8 EMPLOYEES) 4 EMP. X \$40.00 X 12 MONTHS 2 EMP. X \$35.00 X 12 MONTHS		2,760					
			2,760					
600-1306-415.11-24	CELL PHONE ALLOWANCE	420	420	420	420	315	210	1,680
LEVEL	TEXT		TEXT AMT					
01	CELL PHONE ALLOWANCE 4 @ \$420 EA		1,680					
			1,680					
* PERSONNEL SERVICES		863,990	860,433	908,717	910,877	663,928	433,353	1,026,998
600-1306-415.21-02	PRINT SHOP	3,155	3,687	4,100	4,800	2,835	1,887	1,300
LEVEL	TEXT		TEXT AMT					
01	MATERIALS AND SUPPLIES		1,300					
			1,300					
600-1306-415.21-03	CENTRAL STORES - OFFICE	680	374	600	400	117	59	600
LEVEL	TEXT		TEXT AMT					
01	SUPPLIES		600					
			600					
600-1306-415.21-04	OTHER - OFFICE SUPPLIES	7,053	5,150	3,000	5,475	2,840	2,049	3,000
LEVEL	TEXT		TEXT AMT					
01	SUPPLIES NOT CARRIED BY CENTRAL STORES		3,000					
			3,000					
600-1306-415.21-05	SMALL OFFICE EQUIPMENT	8,413	2,057	1,000	4,300	3,858	2,640	5,000
LEVEL	TEXT		TEXT AMT					

## Liability Insurance - 226

### Fund Summary - Full-Time Employees

<i>Report ONLY Full-Time positions</i>									
Position	2014	2015	6/30/2015 Actual	2016	Forecast				
	Actual	Amended Budget		Proposed Budget	2017	2018	2019	2020	
<b>Staffing (Full-Time Employees)</b>									
Non-Bargaining									
Director, Safety & Risk	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Worker's Compensation Specialist	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Public Works Safety Coordinator	1.0	1.0	-	-	-	-	-	-	-
Claims Adjuster	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
<b>Total Non-Bargaining</b>	<b>3.0</b>	<b>4.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>
Bargaining									
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
<b>Total Bargaining</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Full-Time Employees</b>	<b>3.0</b>	<b>4.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>

**Explain Significant Staffing Changes Below:**  
 Claims adjuster was paid out of the legal department budget prior to 2015. Due to the job duties, it is more appropriate to pay this position from the liability insurance fund as this person is responsible for adjusting claims which are eventually paid from this fund.



Year	CEDIT	COIT	PS LOIT	Total	Percent Change
2004	3,448,688	7,001,198	0	10,449,886	--
2005	3,464,152	5,695,618	0	9,159,770	-12.35%
2006	4,013,475	6,410,405	0	10,423,880	13.80%
2007	3,702,467	5,816,766	0	9,519,233	-8.68%
2008	3,997,997	6,192,452	0	10,190,449	7.05%
2009	3,843,912	8,302,694	0	12,146,606	19.20%
2010	9,090,415	7,648,824	6,078,454	22,817,693	87.85%
2011	7,300,866	7,097,462	5,293,619	19,691,947	-13.70%
2012	9,068,785	8,610,742	6,605,601	24,285,128	23.33%
2013	8,177,352	7,846,939	5,892,386	21,916,677	-9.75%
2014	8,796,821	8,645,811	6,380,029	23,822,661	8.70%
2015 Est.	9,181,206	8,859,912	6,466,190	24,507,308	2.87%
2016 Est.	9,594,602	9,454,023	6,791,160	25,839,785	5.44%
<b>Total</b>	<b>83,680,738</b>	<b>97,582,846</b>	<b>43,507,439</b>	<b>224,771,023</b>	

The County Economic Development Income Tax (CEDIT) rate increased from .2% to .4% of wages effective for fiscal year 2010.

The Public Safety Local Option Income Tax (PS LOIT) rate of .25% of wages was adopted effective for fiscal year 2010.

The County Option Income Tax (COIT) rate of .4% of wages has not changed.