

2018 Budget Presentation

Administration & Finance

September 13, 2017



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Fund 102 - Rainy Day

Fund Type	Special Revenue				Control	City Funds					
	2015 Actual	2016 Actual	2017 Amended Budget	06/30/17 Actual	2018 Proposed Budget	Forecast				Budget Variance 2017-2018	% Change
						2019	2020	2021	2022		
Revenue											
Local Income Taxes	-	1,405,850	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	49,919	86,416	90,000	45,755	80,000	90,000	95,000	100,000	105,000	(10,000)	-11%
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	49,919	1,492,266	90,000	45,755	80,000	90,000	95,000	100,000	105,000	(10,000)	-11%
Expenditures by Type											
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-	-	-	-
Net Surplus / (Deficit)	49,919	1,492,266	90,000	45,755	80,000	90,000	95,000	100,000	105,000		
Beginning Cash Balance	8,632,917	8,678,882	10,166,491		10,256,491	10,336,491	10,426,491	10,521,491	10,621,491		
Cash Adjustments	(3,954)	(4,657)	-		-	-	-	-	-		
Ending Cash Balance	8,678,882	10,166,491	10,256,491		10,336,491	10,426,491	10,521,491	10,621,491	10,726,491		
Cash Reserves Target	8,063,538	8,805,172	8,620,604		12,396,176	11,302,369	11,415,393	11,529,547	11,644,842		
										Cash Reserve	
										3% of Total expenditures in	
										previous fiscal year-	
										contingency	

Fund Purpose:

This fund is used to accumulate cash reserves for unforeseen purposes. Every so often, this fund receives certain "catch up" distributions of County Option Income Tax (COIT) and Economic Development Income Tax (EDIT) monies from the State of Indiana that are required to be deposited into this fund. This fund is used for mid-year or year-end advances to other funds that have cash shortages and the advances must be paid back within six months. During 2016, a total of 25% of the special local income tax distribution approved by the Indiana General Assembly, or \$1,405,850, was deposited into the Rainy Day Fund as allowed under the statute.

The establishment of a Rainy Day Fund is looked upon favorably by bond rating agencies and is one of the factors resulting in South Bend's good AA bond rating with Standard & Poor's.

Explain Significant Revenue and Expenditure Changes/Variations Below:

Interest rates are expected to rise over the next few years.

No expenditures are budgeted in this fund.

Fund 102 - Rainy Day Fund

City of South Bend

Revenue

LEVEL	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015		2016		2017		2017		2018	
			Actual	Actual	Actual	Original Budget	Amended Budget	YTD Actual	YTD Actual	Estimated Revenue		
	RAINY DAY FUND											
	102-0000-316.10-00	SPECIAL DISTRIBUTION	0	1,405,850	0	0	0	0	0	0	0	0
*			0	1,405,850	0	0	0	0	0	0	0	0
	102-0000-361.00-00	INTEREST EARNINGS	49,919	86,416	60,000	90,000	71,353	45,755	80,000			
	TEXT											
02	ESTIMATED INTEREST EARNINGS ON FUND BALANCES			80,000								
	PER TRENDS			80,000								
*			49,919	86,416	60,000	90,000	71,353	45,755	80,000			
**	RAINY DAY FUND		49,919	1,492,266	60,000	90,000	71,353	45,755	80,000			
***	RAINY DAY FUND		49,919	1,492,266	60,000	90,000	71,353	45,755	80,000			

Fund 313 - Hall of Fame / My South Bend Parks & Trails

Fund Type	City Debt Service				Control	City Funds					
	2015 Actual	2016 Actual	2017 Amended Budget	06/30/17 Actual	2018 Proposed Budget	Forecast				Budget Variance 2017-2018	%
						2019	2020	2021	2022		
Revenue											
Property Taxes	906,263	1,361,512	827,000	451,820	1,213,617	1,212,900	1,212,000	1,209,900	1,211,600	386,617	47%
Other Taxes	74,194	70,548	67,000	22,945	45,000	47,000	49,000	51,000	53,000	(22,000)	-33%
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	41	(50)	300	109	-	-	-	-	-	(300)	-100%
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-
Other Income	220,578	112,116	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	1,201,076	1,544,126	894,300	474,874	1,258,617	1,259,900	1,261,000	1,260,900	1,264,600	364,317	41%
Expenditures by Type											
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	1,150,000	1,180,000	1,215,000	600,000	850,000	715,000	745,000	775,000	810,000	(365,000)	-30%
Interest & Fees	122,000	91,000	53,999	31,735	408,617	544,900	516,000	485,900	454,600	354,618	657%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	1,272,000	1,271,000	1,268,999	631,735	1,258,617	1,259,900	1,261,000	1,260,900	1,264,600	(10,382)	-1%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	1,272,000	1,271,000	1,268,999	631,735	1,258,617	1,259,900	1,261,000	1,260,900	1,264,600	(10,382)	-1%
Net Surplus / (Deficit)	(70,924)	273,126	(374,699)	(156,861)	-	-	-	-	-		
Beginning Cash Balance	74,046	11,396	289,227	-	-	-	-	-	-	Cash Reserve	
Cash Adjustments	8,273	4,705	85,472	-	-	-	-	-	-	No reserve requirement	
Ending Cash Balance	11,396	289,227	-	-	-	-	-	-	-		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		

Fund Purpose:

This fund is used to collect a separate property tax levy (distributions received in June and December) and is used to pay debt service on the former College Football Hall of Fame building (payments due in February and July). Because of the timing of revenue and expenditures this fund will typically have a negative cash balance until the property tax distributions are received. The final payment on the Hall of Fame Bonds is February 1, 2018.

The City is planning a proposed 2017 Riverfront Parks and Trails Bond to utilize this property tax levy after the current Hall of Fame Bonds are paid off. The amounts reflected in the 2018-2022 expenditure estimates are per an illustrative debt amortization schedule for a \$14.01 million dollar bond payable over 15 years.

Explain Significant Revenue and Expenditure Changes/Variations Below:

See above. The expenditures consist of debt service payments on a proposed 2017 Riverfront Parks and Trails bond.

Fund 313 - Hall of Fame Debt Service

City of South Bend

Revenue

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Estimated Revenue
HALL OF FAME DEBT SERVICE								
313-0000-311.00-00	GENERAL PROPERTY TAX	906,263	1,361,512	1,202,000	827,000	451,820	451,820	1,213,617
LEVEL	TEXT							
02	ESTIMATED DEBT SERVICE LEVY PER UMBROUGH REPORT		TEXT AMT					
			1,213,617					
			1,213,617					
*		906,263	1,361,512	1,202,000	827,000	451,820	451,820	1,213,617
313-0000-312.02-00	AUTO EXCISE	62,231	59,891	57,000	57,000	17,778	17,778	35,000
LEVEL	TEXT							
02	ESTIMATE BASED ON TRENDS		TEXT AMT					
			35,000					
			35,000					
313-0000-312.03-00	COMMERCIAL VEHICLE TAX	11,963	10,657	10,000	10,000	5,167	5,167	10,000
LEVEL	TEXT							
02	ESTIMATED AMOUNTS PER TRENDS		TEXT AMT					
			10,000					
			10,000					
*		74,194	70,548	67,000	67,000	22,945	22,945	45,000
313-0000-338.00-00	PILOT TRANSFERS IN	220,578	112,116	0	0	0	0	0
LEVEL	TEXT							
02	PILOT ELIMINATED FOR 2017. MUST BE PAID ONLY TO THE GENERAL FUND		TEXT AMT					
			112,116					
*		220,578	112,116	0	0	0	0	0
313-0000-361.00-00	INTEREST EARNINGS	41	50-	0	300	136	109	0
*		41	50-	0	300	136	109	0
**	HALL OF FAME DEBT SERVICE	1,201,076	1,544,126	1,269,000	894,300	474,901	474,874	1,258,617
***	HALL OF FAME DEBT SERVICE	1,201,076	1,544,126	1,269,000	894,300	474,901	474,874	1,258,617

Fund 313 - Hall of Fame Debt Service

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
HALL OF FAME DEBT SERVICE								
313-0401-472.38-01 PRINCIPAL		1,150,000	1,180,000	1,215,000	1,215,000	1,210,000	600,000	850,000
LEVEL	TEXT AMT							
02	2011 HALL OF FAME BOND REFUNDING #8		615,000					
	FINAL PAYMENT DUE 2/1/18							
	2017 RIVERFRONT PARKS AND TRAILS BOND		235,000					
			850,000					
313-0401-472.38-02 INTEREST		122,000	91,000	53,000	53,000	54,735	31,735	406,617
LEVEL	TEXT AMT							
02	2011 HALL OF FAME BOND REFUNDING INTEREST #8		11,224					
	ADJUST INTEREST TO LEASE RENTAL REVENUE AMT							
	FINAL PAYMENT DUE 2/1/18		395,393					
	2017 RIVERFRONT PARKS AND TRAILS BOND		406,617					
313-0401-472.38-03 PAYING AGENT FEES		0	0	1,000	999	0	0	2,000
LEVEL	TEXT AMT							
02	2011 HALL OF FAME BOND REFUNDING		1,000					
	2017 RIVERFRONT PARKS AND TRAILS		1,000					
			2,000					
*	OTHER SERVICES & CHARGES	1,272,000	1,271,000	1,269,000	1,268,999	1,264,735	631,735	1,258,617
**	CONTROLLER	1,272,000	1,271,000	1,269,000	1,268,999	1,264,735	631,735	1,258,617
***	HALL OF FAME DEBT SERVICE	1,272,000	1,271,000	1,269,000	1,268,999	1,264,735	631,735	1,258,617

Fund 377 - Professional Sports Development

Fund Type	Capital Project				Control	City Funds					
	2015 Actual	2016 Actual	2017 Amended Budget	06/30/17 Actual	2018 Proposed Budget	Forecast				Budget Variance 2017-2018	%
						2019	2020	2021	2022		Change
Revenue											
Other Taxes	628,261	760,390	700,000	224,912	600,000	-	-	-	-	(100,000)	-14%
Interest Earnings	2,391	2,584	2,000	913	2,000	100	-	-	-	-	0%
Other Income	56,233	44,981	32,325	17,864	18,000	3,500	-	-	-	(14,325)	-44%
Transfers In	-	-	-	-	-	520,000	-	-	-	-	-
Total Revenue	686,885	807,955	734,325	243,689	620,000	523,600	-	-	-	(114,325)	-16%
Expenditures by Type											
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	720,000	730,000	750,000	425,000	770,000	345,000	-	-	-	20,000	3%
Interest & Fees	135,603	108,051	77,955	43,440	44,870	9,770	-	-	-	(33,085)	-42%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	855,603	838,051	827,955	468,440	814,870	354,770	-	-	-	(13,085)	-2%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	855,603	838,051	827,955	468,440	814,870	354,770	-	-	-	(13,085)	-2%
Net Surplus / (Deficit)	(168,718)	(30,096)	(93,630)	(224,751)	(194,870)	168,830	-	-	-		
Beginning Cash Balance	595,453	426,724	396,580		302,950	108,080	276,910	276,910	276,910	Cash Reserve	
Cash Adjustments	(11)	(48)	-		-	-	-	-	-	No reserve requirement	
Ending Cash Balance	426,724	396,580	302,950		108,080	276,910	276,910	276,910	276,910		
Cash Reserves Target	-	-	-		-	-	-	-	-		

Fund Purpose:

This fund collects a special tax which is used primarily for debt service and improvements at the Four Winds Field (Coveleski) baseball stadium. The Professional Sports Development Area (PSDA) revenue is projected to end in August 2018. The fund is used to pay debt service on the 2010 Four Winds Field (Coveleski Stadium Bonds) with the final payment due on January 15, 2019. In addition, the final payment of \$100,000 on a five-year commitment for the Synagogue Building at Four Winds Field will be made in 2018. After the bonds are paid off, the cash balance in the Coveleski Stadium Debt Service Reserve Fund (317) will be transferred into this fund during 2019. Any cash reserves in the fund after the debt is paid off can be used for capital projects within the PSDA district.

Explain Significant Revenue and Expenditure Changes/Variations Below:

Professional Sports Development Revenue is expected to expire in 2018.

Fund 377 - Professional Sports Development

City of South Bend

Revenue

LEVEL	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Estimated Revenue
	PROF. SPORTS DEVELOP (PSDF)								
	377-0000-335.10-00	PROF SPORTS DEV AREA	628,261	760,390	700,000	700,000	224,912	224,912	600,000
	TEXT AMT								
02		PSDA REVENUE FROM SALES AND INCOME TAX WITHHELD IN THE ALLOCATION AREA. AMOUNTS BASED ON REVENUE TRENDS. COVELESKI STADIUM, CENTURY CENTER, MPAC, AND STUDEBAKER NATIONAL MUSEUM ARE INCLUDED IN THE SOUTH BEND PSDA DISTRICT. PSDA TAX REVENUE ENDS IN 2018, WHICH IS 20 YEARS AFTER ADOPTION OF THE STATE BILL		600,000					
*			628,261	760,390	700,000	700,000	224,912	224,912	600,000
	377-0000-360.00-00 MISCELLANEOUS REVENUE								
			56,233	44,981	30,000	32,325	32,324	17,864	18,000
				18,000					
				18,000					
*			56,233	44,981	30,000	32,325	32,324	17,864	18,000
	377-0000-361.00-00 INTEREST EARNINGS								
			2,391	2,584	2,000	2,000	1,345	913	2,000
	TEXT AMT								
02		INTEREST EARNINGS BASED ON TRENDS		2,000					
				2,000					
*			2,391	2,584	2,000	2,000	1,345	913	2,000
**		PROF.SPORTS DEVELOP (PSDF)	686,885	807,955	732,000	734,325	258,581	243,689	620,000
***		PROF.SPORTS DEVELOP (PSDF)	686,885	807,955	732,000	734,325	258,581	243,689	620,000

Fund 377 - Professional Sports Development

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	2018 Proposed Expenditures
377-0401-452.38-01	PROF. SPORTS DEVELOP (PSDF) PRINCIPAL	620,000	630,000	650,000	650,000	650,000	670,000
LEVEL 02	TEXT 2010 COVELESKI STADIUM BOND PRINCIPAL #81 FINAL PRINCIPAL PAYMENT DUE 1/15/19		TEXT AMT 670,000 670,000				
377-0401-452.38-02	INTEREST	134,803	107,251	77,155	77,155	77,155	44,070
LEVEL 02	TEXT 2010 COVELESKI STADIUM BONDS INTEREST #81 GROSS INTEREST DUE, WILL RECEIVE 45% TAX REBATE ON INTEREST PAID AS THESE ARE RECOVERY ZONE ECONOMIC DEVELOPMENT BONDS		TEXT AMT 44,070 44,070				
377-0401-452.38-03	PAYING AGENT FEES	800	800	800	800	800	800
LEVEL 02	TEXT PAYING AGENT FEES BOND ADMIN FEES FROM US BANK; PAID EACH YEAR		TEXT AMT 800 800				
*	OTHER SERVICES & CHARGES	755,603	738,051	727,955	727,955	727,955	714,870
**	CONTROLLER	755,603	738,051	727,955	727,955	727,955	714,870

Fund 377 - Professional Sports Development

City of South Bend

Expenditures

LEVEL	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015	2016	2017	2017	2017	2018
			Actual	Actual	Original Budget	Amended Budget	YTD Actual	YTD Actual
	377-1001-452.38-01	PRINCIPAL	100,000	100,000	100,000	100,000	100,000	100,000
02		TEXT						
		SYNAGOGUE RE-PURCHASE		100,000				
		\$100,000 PER YEAR, FINAL PAYMENT IN 2018		100,000				
*		OTHER SERVICES & CHARGES	100,000	100,000	100,000	100,000	100,000	100,000
**		NEIGHBORHOOD ENGAGEMENT	100,000	100,000	100,000	100,000	100,000	100,000
***		PROF.SPORTS DEVELOP (PSDF)	855,603	838,051	827,955	827,955	827,955	814,870

Fund 404 - County Option Income Tax

Fund Type	Special Revenue				Control	City Funds					
	2015 Actual	2016 Actual	2017 Amended Budget	06/30/17 Actual	2018 Proposed Budget	Forecast				Budget Variance 2017-2018	%
						2019	2020	2021	2022		
Revenue											
Local Income Taxes	8,859,912	9,454,023	10,459,265	5,229,633	10,906,293	11,233,482	11,570,486	11,917,600	12,275,128	447,028	4%
Interest Earnings	84,868	97,589	100,000	38,605	95,000	97,000	99,000	101,000	103,000	(5,000)	-5%
Other Income	970,750	876,349	436,492	370,364	610,131	320,132	135,659	137,585	12,965	173,639	40%
Transfers In	-	3,039	-	-	-	-	-	-	-	-	-
Total Revenue	9,915,530	10,431,000	10,995,757	5,638,602	11,611,424	11,650,614	11,805,145	12,156,185	12,391,093	615,667	6%
Expenditures by Type											
Personnel											
Salaries & Wages	242,049	291,039	-	-	-	-	-	-	-	-	-
Fringe Benefits	84,108	112,652	-	-	-	-	-	-	-	-	-
Total Personnel	326,157	403,691	-	-	-	-	-	-	-	-	-
Supplies	793,015	770,006	1,234,438	449,200	806,390	810,000	817,000	824,000	831,000	(428,048)	-35%
Services & Charges											
Professional Services	870,749	1,465,713	947,376	435,942	1,184,500	1,059,500	1,059,500	1,059,500	1,059,500	237,124	25%
Printing & Advertising	151,440	1,739	2,000	975	2,000	2,000	2,000	2,000	2,000	-	0%
Utilities	1,545,997	1,541,784	1,580,000	787,137	1,652,000	1,622,000	1,642,000	1,662,000	1,682,000	72,000	5%
Education & Training	28,809	8,502	14,114	12,430	-	-	-	-	-	(14,114)	-100%
Travel	21,557	13,074	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	1,535,804	2,433,438	1,667,678	695,657	1,310,865	1,320,000	1,340,000	1,360,000	1,380,000	(356,813)	-21%
Other Interfund Allocations	531,168	519,600	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	2,061,389	2,213,678	1,104,053	643,795	993,679	995,000	100,000	1,005,000	1,010,000	(110,374)	-10%
Interest & Fees	385,609	348,865	58,284	34,451	60,933	50,000	52,000	54,000	56,000	2,649	5%
Grants & Subsidies	541,938	553,857	530,874	282,937	1,344,575	540,000	540,000	540,000	540,000	813,701	153%
Insurance	7,308	8,220	7,137	3,570	6,873	6,900	7,000	7,100	7,200	(264)	-4%
Transfers Out	1,500,000	1,500,000	3,442,578	1,546,116	2,787,600	3,900,000	4,800,000	5,000,000	6,000,000	(654,978)	-19%
Other Services & Charges	1,672,496	1,584,370	968,432	496,501	931,800	1,296,800	1,296,800	1,296,800	1,296,800	(36,632)	-4%
Total Services & Charges	10,854,264	12,192,840	10,322,526	4,939,510	10,274,825	10,792,200	10,839,300	11,986,400	13,033,500	(47,701)	0%
Capital											
Land	-	27,550	123,350	-	115,000	115,000	115,000	115,000	115,000	(8,350)	-7%
Land Improvements	-	-	-	-	-	-	-	-	-	-	-
Buildings & Bldg Improve.	-	-	-	-	-	-	-	-	-	-	-
Motor Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery & Equipment	805,680	135,143	26,279	24,868	-	-	-	-	-	(26,279)	-100%
Infrastructure	2,860	74,281	365,000	-	180,000	180,000	180,000	180,000	180,000	(185,000)	-51%
Total Capital	808,540	236,974	514,629	24,868	295,000	295,000	295,000	295,000	295,000	(219,629)	-43%
Total Expenditures	12,781,976	13,603,511	12,071,593	5,413,578	11,376,215	11,897,200	11,951,300	13,105,400	14,159,500	(695,378)	-6%
Net Surplus / (Deficit)	(2,866,446)	(3,172,511)	(1,075,836)	225,025	235,209	(246,586)	(146,155)	(949,215)	(1,768,407)		
Beginning Cash Balance	14,935,342	12,066,548	8,935,608	-	7,859,772	8,094,981	7,848,395	7,702,240	6,753,025	Cash Reserve	
Cash Adjustments	(2,348)	41,571	-	-	-	-	-	-	-	50% of Annual expenditures	
Ending Cash Balance	12,066,548	8,935,608	7,859,772	-	8,094,981	7,848,395	7,702,240	6,753,025	4,984,618		
Cash Reserves Target	6,390,988	6,801,756	6,035,797	-	5,688,108	5,948,600	5,975,650	6,552,700	7,079,750		

Fund Purpose:

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

Explain Significant Revenue and Expenditure Changes/Variations Below:

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

Fund 404 - County Option Income Tax

Five-Year Capital Improvement Plan

Name	Funding Source	2018 Budget	Forecast				Total	Justification
			2019	2020	2021	2022		
Replacement Capital								
		-	-	-	-	-		
Total Replacement Capital		-	-	-	-	-		
Project Capital								
Complete streets transportation projects	Cash	180,000	180,000	180,000	180,000	180,000	900,000	Streetscapes
Land	Cash	115,000	115,000	115,000	115,000	115,000	575,000	Property acquisition for DCI
		295,000	295,000	295,000	295,000	295,000	1,475,000	
Total Project Capital		295,000	295,000	295,000	295,000	295,000	1,475,000	
Total Capital		295,000	295,000	295,000	295,000	295,000	1,475,000	

Minimum Thresholds:
Equipment \$10,000 | Buildings \$100,000

Explain Significant Spending on Capital Projects Below:

Fund 404 - County Option Income Tax (COIT) City of South Bend Revenue

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Estimated Revenue
C.O.I.T.								
404-0000-316.00-00	COUNTY OPTION INC. TAX	8,859,912	9,454,023	10,459,265	10,459,265	6,972,843	5,229,633	10,906,293
LEVEL 02	TEXT 2018 DLGF ESTIMATE		TEXT AMT 10,906,293 10,906,293					
*		8,859,912	9,454,023	10,459,265	10,459,265	6,972,843	5,229,633	10,906,293
404-0000-360.00-00	MISCELLANEOUS REVENUE	0	526	0	7,226	7,226	7,226	0
LEVEL 02	TEXT ANCHOR PRINCIPAL (PAID OFF IN 2014)		TEXT AMT					
*		0	526	0	7,226	7,226	7,226	0
404-0000-361.00-00	INTEREST EARNINGS	84,868	97,589	95,000	100,000	62,159	38,605	95,000
LEVEL 02	TEXT ESTIMATED INTEREST ON FUND BALANCES		TEXT AMT 95,000 95,000					
*		84,868	97,589	95,000	100,000	62,159	38,605	95,000
404-0000-380.10-13	TELEPHONE	121,905	122,433	0	16,092	16,091	16,091	0
LEVEL 02	TEXT TELEPHONE INCLUDED IN THE IT ALLOCATION FROM FUND 279 IN 2017		TEXT AMT					
404-0000-380.10-80	IT ALLOCATION FEE	410,642	430,332	0	0	0	0	0
404-0000-380.10-82	BECKS LAKE REIMBURSEMENT	0	0	0	283,432	283,432	283,432	0
404-0000-380.10-99	MISC. REIMBURSEMENTS	0	76,655	0	100	100	100	0
*		532,547	629,420	0	299,624	299,623	299,623	0
404-0000-392.00-00	INTERFUND OPER. TRANSFER	0	3,039	0	0	0	0	0
*		0	3,039	0	0	0	0	0
404-0000-399.02-06	PRINCIPAL INCOME	438,203	238,173	126,142	126,142	94,329	62,515	610,131
LEVEL 02	TEXT SCHEDULE PAYMENTS FROM UDAG FUND 410 #82 PAYMENTS ACCELERATED INTO 2018		TEXT AMT 610,131 610,131					

Fund 404 - County Option Income Tax (COIT)

City of South Bend

Revenue

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2017					6/30/17 YTD Actual	2018 Estimated Revenue
		2015 Actual	2016 Actual	Original Budget	Amended Budget	YTD Actual		
*		438,203	238,173	126,142	126,142	94,329	62,515	610,131
**	C.O.I.T.	9,915,530	10,422,770	10,680,407	10,992,257	7,436,180	5,637,602	11,611,424

Fund 404 - County Option Income Tax (COIT)

City of South Bend

Revenue

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015	2016	2017	2017	2017	2017	2017	2017	2018
		Actual	Actual	Original Budget	Amended Budget	YTD Actual	YTD Actual	YTD Actual	YTD Actual	Estimated Revenue
404-0602-368.85-01	LAMPOST PROGRAM	0	8,230	0	3,500	2,500	2,500	2,500	1,000	0
*		0	8,230	0	3,500	2,500	2,500	2,500	1,000	0
**	ENGINEERING	0	8,230	0	3,500	2,500	2,500	2,500	1,000	0
***	C.O.I.T.	9,915,530	10,431,000	10,680,407	10,995,757	7,438,680	7,438,680	5,638,602	11,611,424	

Fund 404 - County Option Income Tax (COIT)

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
C.O.I.T.								
404-0401-415.31-06	OTHER PROFESSIONAL SVCS	0	0	0	0	0	0	174,500
TEXT AMT								
02	OPIOD EPIDEMIC SERVICES		74,500					
	EARLY CHILDHOOD EDUCATION (CAPACITY BUILDING MEASURES)		100,000					
			174,500					
404-0401-415.37-03	OFFICE SPACE	40,000	40,000	40,000	40,000	0	0	40,000
TEXT AMT								
02	ST JOSEPH COUNTY PROSECUTOR/FAMILY JUSTICE CENTER - METRO HOMICIDE - SPECIAL VICTIM UNIT (\$40,000 PAID IN 2010 AND 2011)		40,000					
	BPW AGREEMENT APPROVED 10/18/12. SOUTH BEND PAYS \$40,000 PER YEAR FOR FIVE YEARS. 2013-2017							
	ST. JOE COUNTY PAYS \$45,000 PER YEAR FOR THE SAME TIME PERIOD		40,000					
404-0401-415.37-11	CAPITAL LEASE PRINCIPAL	1,569,039	1,686,730	909,733	909,733	794,628	449,475	993,679
TEXT AMT								
02	2011 CENTURY CENTER BOND REFUNDING (25%) - FUND 407		222,824					
	2014 POLICE VEHICLES KEY GOVT FINANCE #124		167,485					
	2015 POLICE VEHICLES BANK OF AMERICA #140 - % COD		5,069					
	2015 POLICE VEHICLES PNC BANK #144		258,473					
	2016 POLICE VEHICLES PNC BANK #152		25,581					
	2016 HP COMPUTER #155		314,247					
	2017 POLICE/SUSTAINABILITY LEASE #162		993,679					
404-0401-415.37-12	CAPITAL LEASE INTEREST	343,261	319,287	52,024	52,024	47,519	28,331	60,933
TEXT AMT								
02	2011 CENTURY CENTER BOND REFUNDING (25%) - FUND 407		6,102					
	2014 POLICE VEHICLES KEY GOVT FINANCE #124		6,150					
	2015 POLICE VEHICLES BANK OF AMERICA #140 - 50%		219					
	2015 POLICE VEHICLES PNC BANK #144		15,124					
	2016 POLICE VEHICLES PNC BANK #152		3,574					
	2016 HP COMPUTER LEASE #155		29,764					
	2017 POLICE/SUSTAINABILITY LEASE #162		60,933					
*	OTHER SERVICES & CHARGES	1,952,300	2,046,017	1,001,757	1,001,757	842,147	477,805	1,269,112
**	CONTROLLER	1,952,300	2,046,017	1,001,757	1,001,757	842,147	477,805	1,269,112

Fund 404 - County Option Income Tax (COIT)

City of South Bend

Expenditures

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

Fund 404 - County Option Income Tax (COIT)

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
404-0409-453.34-02	LIABILITY INSURANCE	7,308	7,128	7,137	7,137	4,760	3,570	6,873
LEVEL	TEXT		TEXT AMT					
02	2018 FIXED COST ALLOCATION		6,873					
	LIABILITY INSURANCE - STUDEBAKER		6,873					
404-0409-453.39-30	GRAMIS AND SUBSIDIES	255,938	260,857	265,874	265,874	177,249	132,937	270,991
LEVEL	TEXT		TEXT AMT					
02	STUDEBAKER MUSEUM SUBSIDY - 2% INCREASE		260,991					
	MAINTENANCE RESERVE FUND - MATCHING CITY AMOUNT		10,000					
			270,991					
*	OTHER SERVICES & CHARGES	263,246	267,985	273,011	273,011	182,009	136,507	277,864
**	STUDEBAKER MUSEUM	263,246	267,985	273,011	273,011	182,009	136,507	277,864

Fund 404 - County Option Income Tax (COIT)

City of South Bend

Expenditures

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

Fund 404 - County Option Income Tax (COIT)

City of South Bend

Expenditures

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

Fund 404 - County Option Income Tax (COIT)

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
404-0617-415.21-04	OTHER OFFICE SUPPLIES	0	3,563	8,000	8,000	0	0	0
*	SUPPLIES	0	3,563	8,000	8,000	0	0	0
404-0617-415.36-02	OFFICE EQUIP R&M	0	475	0	0	0	0	0
*	OTHER SERVICES & CHARGES	0	475	0	0	0	0	0
404-0617-431.31-01	LEGAL SERVICES	294,644	146,752	180,000	30,000	25,999	17,942	200,000
LEVEL	TEXT		TEXT AMT					
02	OTHER LEGAL COSTS NOT PAID IN DEPT BUDGETS OR IN THE LIABILITY INSURANCE FUND		200,000					
			200,000					
404-0617-431.31-06	OTHER PROFESSIONAL SVCS	117,268	226,242	125,000	321,200	140,828	108,519	0
LEVEL	TEXT		TEXT AMT					
02	PRIORITY BASED BUDGETING - THIRD YEAR LINKED IN LITE BOTH IN IT ALLOCATION FOR 2018							
404-0617-431.31-20	ACCOUNTING SERVICES	0	0	0	22,500	22,500	7,500	0
404-0617-431.32-04	TELEPHONE	545,366	525,088	550,000	550,329	500,339	332,490	0
LEVEL	TEXT		TEXT AMT					
02	CITY TELEPHONE COSTS (MOVED TO FUND 279)	151,440	1,636	2,000	2,000	1,097	975	2,000
LEVEL	TEXT		TEXT AMT					
02	RECYCLING FEES		2,000					
			2,000					
404-0617-431.35-01	ELECTRIC	1,545,997	1,541,784	1,578,000	1,578,000	1,035,477	787,137	1,650,000
LEVEL	TEXT		TEXT AMT					
02	STREET LIGHTS AND SIGNALS ELECTRICITY - APP		1,650,000					
			1,650,000					
404-0617-431.35-04	WATER	0	0	2,000	2,000	0	0	2,000
LEVEL	TEXT		TEXT AMT					
02	NEW ACCOUNT FOR 2017 - WATER SPRINKLERS ON ROUNDABOUTS AND MEDIANS ON ST. JOE STREET		2,000					
			2,000					
404-0617-431.36-01	BUILDING & STREET MAINT	449,384	425,973	500,000	452,113	3,136	0	470,000
LEVEL	TEXT		TEXT AMT					

Fund 404 - County Option Income Tax (COIT)

City of South Bend

Expenditures

LEVEL	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	2017 YTD Actual	2018 Proposed Expenditures
02	BUILDING MAINTENANCE FOR COUNTY-CITY BLDG PAID TO ST. JOSEPH COUNTY		450,000						
	PAID ONCE PER YEAR FOR THE PRIOR FISCAL YEAR OTHER COUNTY CITY MAINTENANCE COSTS		20,000						
			470,000						
	404-0617-431.36-05 OTHER EQUIP R&M		5,864	5,864	6,099	6,099	6,099	6,099	0
	404-0617-431.37-05 PARKING SPACE RENTAL		0	0	0	9,800	3,696	0	20,400
LEVEL	TEXT								
02	PARKING LOT NEAR THE COUNTY-CITY BUILDING		20,400						
			20,400						
	404-0617-431.37-11 CAPITAL LEASE PRINCIPAL		178,539	186,263	194,320	194,320	194,320	194,320	0
	404-0617-431.37-12 CAPITAL LEASE INTEREST		22,040	14,317	6,260	6,260	6,120	6,120	0
	404-0617-431.39-11 DUES & MEMBERSHIPS		27,080	29,137	31,800	31,800	19,834	19,834	32,400
LEVEL	TEXT								
02	AIM DUES		20,600						
	US CONFERENCE OF MAYORS		10,000						
	INDIANA CONFERENCE OF MAYORS		300						
	INDIANA URBAN MAYOR'S CONFERENCE		1,500						
			32,400						
	404-0617-431.39-30 GRANTS AND SUBSIDIES		0	28,000	0	0	0	0	0
	404-0617-431.39-60 ELECTION EXPENSE		0	112,440	0	0	0	0	0
	404-0617-431.39-89 MISC CHARGES & SVCS		138,532	135,230	152,500	142,700	0	0	149,000
LEVEL	TEXT								
02	ST. JOE COUNTY ANNUAL ARCHIVES FEE		96,000						
	ST. JOE COUNTY ANNUAL WEIGHTS AND MEASURES FEE		53,000						
			149,000						
*	OTHER SERVICES & CHARGES		3,475,929	3,378,726	3,327,979	3,349,121	1,959,445	1,480,935	2,525,800
**	UTILITIES & SERVICES		3,475,929	3,382,764	3,335,979	3,357,121	1,959,445	1,480,935	2,525,800

Fund 404 - County Option Income Tax (COIT)

City of South Bend

Expenditures

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

LEVEL	TEXT	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015	2016	2017	2017	2017	2017	2018
				Actual	Actual	Original Budget	Amended Budget	YTD Actual	YTD Actual	Proposed Expenditures
		404-0672-415.10-01	REGULAR WAGES	233,109	291,039	0	0	0	0	0
		404-0672-415.10-03	SEASONAL & INTERNS	8,940	0	0	0	0	0	0
		404-0672-415.11-01	FICA - REGULAR	18,860	21,416	0	0	0	0	0
		404-0672-415.11-04	PERF - REGULAR	25,976	31,533	0	0	0	0	0
		404-0672-415.11-07	UNEMPLOYMENT COMP	0	683	0	0	0	0	0
		404-0672-415.11-08	HEALTH INSURANCE	37,502	57,600	0	0	0	0	0
		404-0672-415.11-09	LIFE INSURANCE	370	760	0	0	0	0	0
		404-0672-415.11-22	PARKING ALLOWANCE	960	0	0	0	0	0	0
			TEXT AMT							
02	PARKING (MOVING ALL EMPLOYEES TO CITY LOT)			440	660	0	0	0	0	0
				326,157	403,691	0	0	0	0	0
*	PERSONNEL SERVICES			6,491	21,432	0	3,476	3,118	3,118	0
		404-0672-415.21-04	OTHER OFFICE SUPPLIES	19,098	32,762	0	3,709	1,470	1,470	0
		404-0672-415.21-05	SMALL OFFICE EQUIPMENT	17,561	15,878	0	161,571	149,182	149,182	0
		404-0672-415.23-25	COMPUTER EQUIPMENT							
*	SUPPLIES			43,150	70,072	0	168,756	153,770	153,770	0
		404-0672-415.31-06	OTHER PROFESSIONAL SVCS	305,198	847,315	0	458,676	311,834	262,290	600,000
			TEXT AMT							
02	ERP SYSTEM IMPLEMENTATION			600,000						
				600,000						
		404-0672-415.31-70	ADM FEE ALLOCATION	531,168	519,600	0	0	0	0	0
		404-0672-415.32-21	TRAVEL - MILEAGE	1,265	3,385	0	0	0	0	0
		404-0672-415.32-22	TRAVEL - AIRFARE	4,404	1,963	0	0	0	0	0
		404-0672-415.32-23	TRAVEL - HOTEL	11,944	5,526	0	0	0	0	0
		404-0672-415.32-24	TRAVEL - MEALS	2,011	1,530	0	0	0	0	0
		404-0672-415.32-25	TRAVEL - OTHER	1,933	670	0	0	0	0	0
		404-0672-415.34-02	LIABILITY INSURANCE	0	1,092	0	0	0	0	0
		404-0672-415.36-04	COMPUTER EQUIP R&M	634,825	923,564	0	49,728	13,564	13,564	0
		404-0672-415.37-11	CAPITAL LEASE PRINCIPAL	313,811	340,685	0	0	0	0	0
		404-0672-415.37-12	CAPITAL LEASE INTEREST	20,308	15,261	0	0	0	0	0
		404-0672-415.39-11	DUES & MEMBERSHIPS	0	300	0	0	0	0	0
		404-0672-415.39-70	EDUCATION & TRAINING	28,809	8,502	0	14,114	12,430	12,430	0
			TEXT AMT							
*	OTHER SERVICES & CHARGES			1,855,676	2,669,393	0	522,518	337,828	288,285	600,000
		404-0672-415.43-08	COMPUTER EQUIP. & NETWORK	50,000	0	0	26,279	24,868	24,868	0
			TEXT AMT							
*	CAPITAL			50,000	0	0	26,279	24,868	24,868	0
			TEXT AMT							
**	INFORMATION TECHNOLOGY			2,274,983	3,143,156	0	717,553	516,466	466,922	600,000

Fund 404 - County Option Income Tax (COIT)

City of South Bend

Expenditures

LEVEL	TEXT	ACCOUNT DESCRIPTION	2015		2016		2017		2017		2018	
			Actual	Actual	Actual	Amended Budget	Original Budget	YTD Actual	YTD Actual	Proposed Expenditures		
404-0801-421.22-01	CENTRAL SERVICE GASOLINE	530,023	437,339	717,682	717,682	270,668	233,370	500,000				
02	POLICE DEPARTMENT GASOLINE											
	TEXT AMT											
			500,000									
			500,000									
*	SUPPLIES	530,023	437,339	717,682	717,682	270,668	233,370	500,000				
404-0801-421.31-06	OTHER PROFESSIONAL SVCS	100,000	0	0	0	0	0	0				
404-0801-421.31-15	GOODWILL STRATEGIC UNIT	0	0	0	0	0	0	150,000				
	TEXT AMT											
			150,000									
			150,000									
404-0801-421.36-03	AUTO EQUIPMENT R&M	294,650	575,152	729,400	729,400	467,536	408,314	729,400				
	TEXT AMT											
			729,400									
			729,400									
404-0801-421.36-04	COMPUTER EQUIP R&M	25,684	100,073	0	18,087	18,087	18,087	0				
404-0801-421.36-06	RADIO EQUIP R&M	49,001	0	0	0	0	0	0				
	TEXT AMT											
			675,225		747,487	485,623	426,401	879,400				
*	OTHER SERVICES & CHARGES	469,335	675,225	729,400	747,487	485,623	426,401	879,400				
**	POLICE DEPARTMENT	999,358	1,112,564	1,447,082	1,465,169	756,291	659,771	1,379,400				

Fund 404 - County Option Income Tax (COIT)

City of South Bend

Expenditures

LEVEL	TEXT	ACCOUNT DESCRIPTION	2015	2016	2017	2017	2017	2017	2018
			Actual	Actual	Original Budget	Amended Budget	YTD Actual	YTD Actual	Proposed Expenditures
		404-0901-422.22-01 CENTRAL SERVICE GASOLINE	129,914	112,504	200,000	200,000	71,310	62,060	166,390
02	FIRE DEPARTMENT GASOLINE			166,390					
				166,390					
			129,914	112,504	200,000	200,000	71,310	62,060	166,390
*	SUPPLIES		0	98,243	100,000	100,000	0	0	111,465
		404-0901-422.36-03 AUTO EQUIPMENT R&M							
02	FIRE VEHICLE REPAIRS			100,000					
		FLEET MAINT COSTS TRANSFERRED FROM ACCOUNT NO.		11,465					
		101-0901-422-36-03		111,465					
			0	98,243	100,000	100,000	0	0	111,465
*	OTHER SERVICES & CHARGES								
			129,914	210,747	300,000	300,000	71,310	62,060	277,855
**	FIRE DEPT								

Fund 404 - County Option Income Tax (COIT)

City of South Bend

Expenditures

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

Fund 404 - County Option Income Tax (COIT)

City of South Bend

Expenditures

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

Fund 404 - County Option Income Tax (COIT)

City of South Bend

Expenditures

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

Fund 404 - County Option Income Tax (COIT)

City of South Bend

Expenditures

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

Fund 404 - County Option Income Tax (COIT)

City of South Bend

Expenditures

LEVEL	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017		2017 YTD Actual	2018 Proposed Expenditures
					Original Budget	Amended Budget		
	404-1201-415.39-87	VACANT & ABANDONED	866,462	616,756	0	42,650	15,200	500,000
		TEXT AMT						
02		V&A DEMOLITIONS - WAS IN EDIT FUND		500,000				
		408-1201-415-39-89						
		ACCOUNT TO BE MANAGED BY CODE ENFORCEMENT IN 2018		500,000				
*		OTHER SERVICES & CHARGES	866,462	616,756	0	42,650	15,200	500,000
	404-1201-431.36-04	COMPUTER EQUIP R&M	76,621	0	0	0	0	0
*		OTHER SERVICES & CHARGES	76,621	0	0	0	0	0
**		NEIGHBORHOOD CODE ENF.	943,083	616,756	0	42,650	15,200	500,000
***		C.O.I.T.	12,781,976	13,603,511	10,680,407	12,071,593	6,559,992	11,376,215

Fund 406 - Cumulative Capital Development

Fund Type	Capital Project				Control	City Funds					
	2015	2016	2017		2018	Forecast				Budget	%
	Actual	Actual	Amended	06/30/17	Proposed	2019	2020	2021	2022	Variance	Change
			Budget	Actual	Budget					2017-2018	
Revenue											
Property Taxes	428,727	440,887	444,000	240,635	419,000	412,000	384,000	360,000	350,000	(25,000)	-6%
Other Taxes	38,148	37,227	37,500	18,332	37,100	37,000	35,400	34,300	33,200	(400)	-1%
Interest Earnings	2,307	3,937	4,100	2,114	3,100	3,000	3,000	3,000	3,000	(1,000)	-24%
Other Income	52,191	53,040	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	521,373	535,091	485,600	261,081	459,200	452,000	422,400	397,300	386,200	(26,400)	-5%
Expenditures by Type											
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	510,970	512,847	466,384	283,361	447,941	442,000	417,400	393,300	383,200	(18,443)	-4%
Interest & Fees	19,693	13,890	10,116	6,266	11,259	10,000	5,000	4,000	3,000	1,143	11%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	530,663	526,737	476,500	289,627	459,200	452,000	422,400	397,300	386,200	(17,300)	-4%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	530,663	526,737	476,500	289,627	459,200	452,000	422,400	397,300	386,200	(17,300)	-4%
Net Surplus / (Deficit)	(9,290)	8,354	9,100	(28,546)	-	-	-	-	-		
Beginning Cash Balance	580,627	571,090	579,295		588,395	588,395	588,395	588,395	588,395		
Cash Adjustments	(247)	(148)	-		-	-	-	-	-		
Ending Cash Balance	571,090	579,295	588,395		588,395	588,395	588,395	588,395	588,395		
Cash Reserves Target	132,666	131,684	119,125		114,800	113,000	105,600	99,325	96,550		
										Cash Reserve	
										25% of Annual expenditures	

Fund Purpose:

The fund is used to finance police vehicles and related equipment. This fund receives revenue from a property tax levy and distributions are received from St. Joseph County in June and December. The Cumulative Capital Development (CCD) property tax is a special tax rate that is reduced by circuit breaker property tax caps and will likely result in less revenue in future years unless the rate is re-established.

Explain Significant Revenue and Expenditure Changes/Variations Below:

Fund 406 - Cumulative Capital Development

Five-Year Capital Improvement Plan

Name	Funding Source	2018 Budget	Forecast				Total	Justification
			2019	2020	2021	2022		
Replacement Capital Police Vehicles	Lease	500,000	500,000	500,000	500,000	500,000	2,500,000	Replace aging police vehicles
Total Replacement Capital		500,000	500,000	500,000	500,000	500,000	2,500,000	
Project Capital								
Total Project Capital		-	-	-	-	-	-	
Total Capital		500,000	500,000	500,000	500,000	500,000	2,500,000	Minimum Thresholds: Equipment \$10,000 Buildings \$100,000

Explain Significant Spending on Capital Projects Below:

Fund 406 - Cumulative Capital Development (CCD)

City of South Bend

Revenue

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Estimated Revenue
CUMULATIVE CAPITAL DEVEL								
406-0000-311.00-00	GENERAL PROPERTY TAX	428,727	440,887	436,000	444,000	240,635	240,635	419,000
LEVEL 02	TEXT PROPERTY TAX ESTIMATE PER UMRBAUCH REPORT		TEXT AMT 419,000 419,000					
*		428,727	440,887	436,000	444,000	240,635	240,635	419,000
406-0000-312.02-00	AUTO EXCISE	29,440	29,668	29,500	29,500	14,799	14,799	29,500
LEVEL 02	TEXT ESTIMATE BASED ON TRENDS		TEXT AMT 29,500 29,500					
406-0000-312.03-00	COMMERCIAL VEHICLE TAX	8,708	7,559	8,000	8,000	3,534	3,534	7,600
LEVEL 02	TEXT ESTIMATE PER TRENDS		TEXT AMT 7,600 7,600					
*		38,148	37,227	37,500	37,500	18,333	18,332	37,100
406-0000-338.00-00	PILOT TRANSFERS IN	52,191	53,040	0	0	0	0	0
*		52,191	53,040	0	0	0	0	0
406-0000-361.00-00	INTEREST EARNINGS	2,307	3,937	3,000	4,100	3,280	2,114	3,100
LEVEL 02	TEXT INTEREST EARNED ON FUND BALANCES		TEXT AMT 3,100 3,100					
*		2,307	3,937	3,000	4,100	3,280	2,114	3,100
**	CUMULATIVE CAPITAL DEVEL	521,373	535,091	476,500	485,600	262,248	261,081	459,200
***	CUMULATIVE CAPITAL DEVEL	521,373	535,091	476,500	485,600	262,248	261,081	459,200

Fund 406 - Cumulative Capital Development (CCD)

City of South Bend

Expenditures

LEVEL	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015	2016	2017	2017	2017	2017	2018
			Actual	Actual	Original Budget	Amended Budget	YTD Actual	YTD Actual	Proposed Expenditures
		CUMULATIVE CAPITAL DEVELOP							
	406-0401-415.37-11	CAPITAL LEASE PRINCIPAL	0	0	0	0	0	2,487	0
	406-0401-415.37-12	CAPITAL LEASE INTEREST	0	0	0	0	0	157	0
	406-0401-415.38-01	PRINCIPAL	510,970	512,847	466,384	466,384	417,664	280,875	447,941
		TEXT AMT							
02	2013	POLICE VEHICLE LEASE PNC BANK #110 - 64.39%		223,256					
	2013	POLICE VEHICLE LEASE SUN TRUST #113 - 6.81%		21,171					
	2016	POLICE VEHICLE LEASE PUBLICFIN #149 - 8%		52,979					
	2014	POLICE VEHICLES #140 - 50% (BALANCE PAID 404)		150,535					
				447,941					
	406-0401-415.38-02	INTEREST	19,693	13,890	10,116	10,116	9,866	6,109	11,259
		TEXT AMT							
02	2013	POLICE VEHICLES LEASE PNC BANK #110 - 64.39%		2,045					
	2013	POLICE VEHICLE LEASE SUN TRUST #113 - 6.81%		252					
	2016	POLICE VEHICLE LEASE PUBFIN #149 - 8%		2,812					
	2014	POLICE VEHICLE LEASE BANK OF AMER #140 - 50%		6,150					
				11,259					
*		OTHER SERVICES & CHARGES	530,663	526,737	476,500	476,500	430,174	289,627	459,200
**		CONTROLLER	530,663	526,737	476,500	476,500	430,174	289,627	459,200
***		CUMULATIVE CAPITAL DEVELOP	530,663	526,737	476,500	476,500	430,174	289,627	459,200

Fund 407 - Cumulative Capital Improvement

Fund Type	Capital Project				Control	City Funds					
	2015	2016	2017		2018	Forecast				Budget	
	Actual	Actual	Amended	06/30/17	Proposed	2019	2020	2021	2022	Variance	%
			Budget	Actual	Budget					2017-2018	Change
Revenue											
Other Taxes	403,987	407,727	408,000	266,697	250,500	250,000	250,000	250,000	250,000	(157,500)	-39%
Interest Earnings	637	2,537	4,000	1,583	3,000	3,000	3,000	3,000	3,000	(1,000)	-25%
Other Income	25,000	25,000	25,000	-	25,000	25,000	25,000	25,000	25,000	-	0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	429,624	435,264	437,000	268,279	278,500	278,000	278,000	278,000	278,000	(158,500)	-36%
Expenditures by Type											
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	337,500	345,000	356,250	176,250	245,000	-	-	-	-	(111,250)	-31%
Interest & Fees	30,375	23,250	16,000	8,875	5,500	-	-	-	-	(10,500)	-66%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	367,875	368,250	372,250	185,125	250,500	-	-	-	-	(121,750)	-33%
Capital	-	-	-	-	28,000	278,000	278,000	278,000	278,000	28,000	-
Total Expenditures	367,875	368,250	372,250	185,125	278,500	278,000	278,000	278,000	278,000	(93,750)	-25%
Net Surplus / (Deficit)	61,749	67,014	64,750	83,154	-	-	-	-	-		
Beginning Cash Balance	249,215	310,758	377,581		442,331	442,331	442,331	442,331	442,331	Cash Reserve	
Cash Adjustments	(206)	(191)	-		-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	310,758	377,581	442,331		442,331	442,331	442,331	442,331	442,331		
Cash Reserves Target	91,969	92,063	93,063		69,625	69,500	69,500	69,500	69,500		

Fund Purpose:

This fund receives revenues from the hotel/motel tax as well as the cigarette tax. The fund is used to pay debt service on a Century Center bond. The final payment on the 2011 Century Center Bond Refunding is due February 1, 2018.

Explain Significant Revenue and Expenditure Changes/Variations Below:

After the Century Center bond is paid off, the fund will be used to help in financing the My SB Parks and Trails project that is being managed by the Venues, Parks & Arts Department. The final payment (\$150,000) of hotel/motel tax revenue will be in 2017.

Fund 407 - Cumulative Capital Improvement

Five-Year Capital Improvement Plan

Name	Funding Source	2018 Budget	Forecast			Total	Justification	
			2019	2020	2021			2022
Replacement Capital								
Total Replacement Capital								
		-	-	-	-	-		
Project Capital								
Venues, Parks & Arts Projects	Cash	28,000	278,000	278,000	278,000	278,000	1,140,000	Plan to direct funds towards VPA capital projects
Total Project Capital								
		28,000	278,000	278,000	278,000	278,000	1,140,000	
Total Capital								
		28,000	278,000	278,000	278,000	278,000	1,140,000	Minimum Thresholds: Equipment \$10,000 Buildings \$100,000

Explain Significant Spending on Capital Projects Below:

Fund 407 - Cumulative Capital Improvement (CCI)

City of South Bend

Revenue

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Estimated Revenue
CUMULATIVE CAPITAL IMPROV								
407-0000-317.00-00	HOTEL/MOTEL TAX	150,000	150,000	150,000	150,000	150,000	150,000	0
LEVEL 02	HOTEL/MOTEL TAX CONTRIBUTION							
	FINAL PAYMENT MADE IN 2017, NEW HOTEL/MOTEL TAX PAYMENT TO FUND 672 CENTURY CENTER ENERGY CONSERVATION BOND							
*		150,000	150,000	150,000	150,000	150,000	150,000	0
	TEXT AMT							
407-0000-335.04-00	CIGAR. TAX DIST.-C.C.I.F.	253,987	257,727	258,000	258,000	116,697	116,697	250,500
LEVEL 02	CIGAR. TAX DISTRIBUTIONS FROM STATE OF INDIANA ON A SEMI-ANNUAL BASIS. PER CAPITA FORMULA. ESTIMATE BASED ON TRENDS DISTRIBUTIONS RECEIVED IN JUNE AND DECEMBER							
	TEXT AMT		250,500					
*		253,987	257,727	258,000	258,000	116,697	116,697	250,500
407-0000-361.00-00	INTEREST EARNINGS	637	2,537	2,000	4,000	2,712	1,583	3,000
LEVEL 02	ESTIMATED INTEREST EARNED ON FUND BALANCES							
	TEXT AMT		3,000					
*		637	2,537	2,000	4,000	2,712	1,583	3,000
407-0000-362.00-00	RENTAL OF PROPERTY	25,000	25,000	25,000	25,000	25,000	0	25,000
LEVEL 02	SOUTH BEND COMMUNITY SCHOOL CORPORATION BILL ANNUALLY							
	TEXT AMT		25,000					
*		25,000	25,000	25,000	25,000	25,000	0	25,000
**	CUMULATIVE CAPITAL IMPROV	429,624	435,264	435,000	437,000	294,409	268,279	278,500
***	CUMULATIVE CAPITAL IMPROV	429,624	435,264	435,000	437,000	294,409	268,279	278,500

Fund 407 - Cumulative Capital Improvement (CCI)

City of South Bend

Expenditures

LEVEL	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015	2016	2017		2017	2018	
			Actual	Actual	Original Budget	Amended Budget	YTD Actual	YTD Actual	Proposed Expenditures
		CUMULATIVE CAPITAL IMPROV							
	407-0401-415.37-11	CAPITAL LEASE PRINCIPAL	337,500	345,000	356,250	356,250	356,250	176,250	245,000
02		TEXT		TEXT AMT					
		2011 CENTURY CENTER REFUNDING BONDS #7 - 100%		245,000					
		FINAL PAYMENT DUE 2/1/18		245,000					
	407-0401-415.37-12	CAPITAL LEASE INTEREST	30,375	23,250	15,000	15,000	15,000	7,875	4,500
02		TEXT		TEXT AMT					
		2011 CENTURY CENTER REFUNDING BONDS #7 - 100%		4,500					
		ADJUST INTEREST TO LEASE RENTAL AMOUNT		4,500					
	407-0401-415.38-03	PAYING AGENT FEES	0	0	1,000	1,000	1,000	1,000	1,000
02		TEXT		TEXT AMT					
		ESTIMATED PAYING AGENT FEES		1,000					
				1,000					
*		OTHER SERVICES & CHARGES	367,875	368,250	372,250	372,250	372,250	185,125	250,500
**		CONTROLLER	367,875	368,250	372,250	372,250	372,250	185,125	250,500

Fund 407 - Cumulative Capital Improvement (CCI)

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
407-1101-452.42-01	LAND IMPROVEMENTS	0	0	0	0	0	0	28,000
LEVEL TEXT			TEXT AMT					
02	MY SB PARKS & TRAILS IMPROVEMENTS		28,000					
			28,000					
*	CAPITAL	0	0	0	0	0	0	28,000
**	PARK MAINTENANCE	0	0	0	0	0	0	28,000
***	CUMULATIVE CAPITAL IMPROV	367,875	368,250	372,250	372,250	372,250	185,125	278,500

Fund 408 - Economic Development Income Tax

Fund Type	Special Revenue				Control	City Funds					
	2015 Actual	2016 Actual	2017 Amended Budget	06/30/17 Actual	2018 Proposed Budget	Forecast				Budget Variance	%
						2019	2020	2021	2022	2017-2018	Change
Revenue											
Local Income Taxes	9,031,709	9,594,602	10,433,361	5,233,357	10,720,965	11,078,287	11,416,394	11,765,060	12,123,837	287,604	3%
Charges for Services	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	-	0%
Fines, Forfeitures, and Fees	354,660	354,660	354,660	354,660	354,660	354,660	354,660	-	-	-	0%
Interest Earnings	56,631	92,820	120,000	50,914	60,000	50,000	45,000	40,000	35,000	(60,000)	-50%
Other Income	82	3,034	1,138	1,137	-	-	-	-	-	(1,138)	-100%
Transfers In	-	-	735,241	735,240	-	-	-	-	-	(735,241)	-100%
Total Revenue	9,593,082	10,195,116	11,794,400	6,525,308	11,285,625	11,632,947	11,966,054	11,955,060	12,308,837	(508,775)	-4%
Expenditures by Type											
Supplies	-	1,718	83	-	-	-	-	-	-	(83)	-100%
Services & Charges											
Professional Services	12,023	73,451	2,667,281	1,064,544	3,176,506	3,151,000	3,273,000	3,395,000	3,517,000	509,225	19%
Printing & Advertising	10,760	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	12,000	-	-	-	-	-	-	(12,000)	-100%
Repairs & Maintenance	420,782	9,531	39,041	6,167	46,000	47,000	50,000	53,000	55,000	6,959	18%
Debt Service											
Principal	1,365,978	1,041,667	210,000	123,333	215,000	220,000	225,000	225,000	230,000	5,000	2%
Interest & Fees	457,423	229,901	174,256	103,885	171,107	164,732	158,132	151,382	144,557	(3,149)	-2%
Grants & Subsidies	653,286	619,716	871,361	284,563	2,010,416	2,820,000	733,000	738,000	743,000	1,139,055	131%
Transfers Out	6,483,782	6,323,782	6,667,496	3,303,748	5,441,596	6,967,000	7,124,000	6,393,000	6,538,000	(1,225,900)	-18%
Other Services & Charges	482,028	614,610	814,966	188,405	35,000	137,000	140,000	145,000	150,000	(779,966)	-96%
Total Services & Charges	9,886,062	8,912,658	11,456,401	5,074,645	11,095,625	13,506,732	11,703,132	11,100,382	11,377,557	(360,776)	-3%
Capital											
Land	-	-	45,000	2,700	140,000	140,000	140,000	140,000	140,000	95,000	211%
Land Improvements	3,200	-	-	-	50,000	50,000	50,000	50,000	50,000	50,000	-
Buildings & Bldg Improve.	-	-	-	-	-	-	-	-	-	-	-
Motor Equipment	-	-	57,700	57,617	-	-	-	-	-	(57,700)	-100%
Machinery & Equipment	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Total Capital	3,200	-	102,700	60,317	190,000	190,000	190,000	190,000	190,000	87,300	85%
Total Expenditures	9,889,262	8,914,376	11,559,184	5,134,962	11,285,625	13,696,732	11,893,132	11,290,382	11,567,557	(273,559)	-2%
Net Surplus / (Deficit)	(296,180)	1,280,740	235,216	1,390,346	-	(2,063,785)	72,922	664,678	741,280		
Beginning Cash Balance	10,159,360	9,859,022	11,135,200		11,370,416	11,370,416	9,306,631	9,379,553	10,044,231		
Cash Adjustments	(4,158)	(4,561)	-		-	-	-	-	-		
Ending Cash Balance	9,859,022	11,135,200	11,370,416		11,370,416	9,306,631	9,379,553	10,044,231	10,785,511		
Cash Reserves Target	4,944,631	4,457,188	5,779,592		5,642,813	6,848,366	5,946,566	5,645,191	5,783,779		
										Cash Reserve	
										50% of Annual expenditures	

Fund Purpose:

The Economic Development Income Tax (EDIT) Fund receives a 0.4% income tax on wages within St. Joseph County and the City of South Bend receives an allocated share of this revenue. The fund is used to pay for debt service on the 2014 PSAP (Public Safety Answering Point) Bonds and 2015 Parks Bonds, various economic development initiatives, and transfers to the Department of Community Investment, Streets Department, Code Enforcement/Animal Control Department and the consolidated county-wide 911 call center.

Explain Significant Revenue and Expenditure Changes/Variations Below:

In 2018 and 2019, the fund includes \$2.0 million dollars in funding for neighborhood strategy implementation and small business development. In order to maintain adequate cash reserves in this fund, this funding is not included beyond 2019. The contribution to consolidated county 911 center is estimated to increase by 20% during 2018 as a placeholder amount and will be adjusted to actual after the county budget is finalized. Beginning in 2021, transfers to the Department of Community Investment, Street Department and Code Enforcement/Animal Control were reduced by approximately 12% to maintain adequate reserves in the fund. The EDIT Fund is a source of bonding capacity for the City and efforts are made to keep significant reserves in order to receive a higher credit rating and lower interest rates. The final payment of the TJX job penalty amount of \$354,660 will be received in 2020. The job penalty fines were assessed because the company A.J. Wright violated its development agreement with the city, under which it benefited from a taxpayer-funded incentive package worth more than \$10 million. TJX, the parent company of A.J. Wright, has been paying the job penalty fines since 2011.

Fund 408 - Economic Development Income Tax

Five-Year Capital Improvement Plan

Name	Funding Source	2018 Budget	Forecast			Total	Justification
			2019	2020	2021		
Replacement Capital							
		-	-	-	-	-	
Total Replacement Capital		-	-	-	-	-	
Project Capital							
Land	Cash	140,000	140,000	140,000	140,000	700,000	Property acquisition for DCI
City Cemetery	Cash	50,000	50,000	50,000	50,000	250,000	Improvements to the City cemetery
		190,000	190,000	190,000	190,000	950,000	
Total Project Capital		190,000	190,000	190,000	190,000	950,000	
Total Capital		190,000	190,000	190,000	190,000	950,000	

Minimum Thresholds:
Equipment \$10,000 | Buildings \$100,000

Explain Significant Spending on Capital Projects Below:

Fund 408 - Economic Development Income Tax (EDIT)

City of South Bend

Revenue

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Estimated Revenue
408-0000-315.00-00	ECON/DEV INCOME TAX	9,031,709	9,594,602	10,433,361	10,433,361	6,966,692	5,233,357	10,720,965
EDIT								
LEVEL	TEXT		TEXT AMT					
02	2018 DLGF ESTIMATE		10,919,931					
	LESS: PSAP DEBT DEDUCTED FROM EDIT		198,966					
			10,720,965					
*		9,031,709	9,594,602	10,433,361	10,433,361	6,966,692	5,233,357	10,720,965
408-0000-360.00-00	MISCELLANEOUS REVENUE	0	2,766	0	0	0	0	0
*		0	2,766	0	0	0	0	0
408-0000-361.00-00	INTEREST EARNINGS	56,631	92,820	60,000	120,000	82,319	50,914	60,000
LEVEL	TEXT		TEXT AMT					
02	INTEREST ON INVESTMENTS ON FUND BALANCES		60,000					
			60,000					
*		56,631	92,820	60,000	120,000	82,319	50,914	60,000
408-0000-369.00-00	COMMON AREA FEES	150,000	150,000	150,000	150,000	150,000	150,000	150,000
LEVEL	TEXT		TEXT AMT					
02	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	150,000	150,000	150,000	150,000	150,000	150,000
408-0000-380.10-99	MISC. REIMBURSEMENTS	82	268	0	0	0	0	0
*		82	268	0	0	0	0	0
408-0000-391.01-00	SALE OF FIXED ASSETS	0	0	0	1,138	1,137	1,137	0
*		0	0	0	1,138	1,137	1,137	0
408-0000-392.00-00	INTERFUND OPER. TRANSFER	0	0	0	735,241	735,240	735,240	0

Fund 408 - Economic Development Income Tax (EDIT)

City of South Bend

Revenue

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Estimated Revenue
*		0	0	0	735,241	735,240	735,240	0
**	EDIT	9,238,422	9,840,456	10,643,361	11,439,740	7,935,388	6,170,648	10,930,965

Fund 408 - Economic Development Income Tax (EDIT) City of South Bend Revenue

LEVEL	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	City of South Bend					2018 Estimated Revenue
			2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	
	408-1001-350.10-00	JOB TARGET PENALTY FEE	354,660	354,660	354,660	354,660	354,660	354,660
02		TEXT AMT						
		AJ WRIGHT/TUX TAX PENALTY FEES DUE THE CITY	354,660	354,660	354,660	354,660	354,660	354,660
		\$354,660 PER YEAR FOR NINE YEARS						
		\$3,191,940 TOTAL. 2012 THROUGH 2020						
*			354,660	354,660	354,660	354,660	354,660	354,660
**		NEIGHBORHOOD ENGAGEMENT	354,660	354,660	354,660	354,660	354,660	354,660
***		EDIT	9,593,082	10,195,116	10,998,021	11,794,400	8,290,048	6,525,308
								11,285,625

Fund 408 - Economic Development Income Tax (EDIT)

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2017			2017		2017		2018	
		Actual	Original Budget	Amended Budget	YTD Actual	YTD Actual	YTD Actual	Proposed Expenditures		
EDIT										
408-0401-415.37-11	CAPITAL LEASE PRINCIPAL	421,800	0	0	0	0	0	0	0	0
408-0401-415.37-12	CAPITAL LEASE INTEREST	41,200	0	0	0	0	0	0	0	0
408-0401-415.38-01	PRINCIPAL	944,178	1,041,667	210,000	210,000	158,333	123,333	123,333	215,000	215,000
TEXT AMT										
2015	EDIT PARKS BOND #141	215,000								
2014	EDIT PSAP BOND - DEDUCTED FROM EDIT REVENUE	215,000								
408-0401-415.38-02	INTEREST	180,121	228,151	172,256	172,256	131,331	102,885	102,885	169,107	169,107
TEXT AMT										
2015	EDIT PARKS BOND #408	169,107								
2014	EDIT PSAP BOND - DEDUCTED FROM EDIT REVENUE	169,107								
408-0401-415.38-03	PAYING AGENT FEES	3,000	1,750	2,000	2,000	1,000	1,000	1,000	2,000	2,000
TEXT AMT										
2015	ESTIMATED PAYING AGENT FEES - US BANK	1,000								
2014	ESTIMATED PAYING AGENT FEES - PARKS BOND	2,000								
408-0401-415.38-04	PREPAID PRINCIPAL	147,811	0	0	0	0	0	0	0	0
408-0401-415.38-05	PREPAID INTEREST	85,291	0	0	0	0	0	0	0	0
408-0401-415.39-30	GRANTS AND SUBSIDIES	467,513	432,987	315,000	315,000	76,075	76,075	76,075	315,000	315,000
TEXT AMT										
2015	GROW SUC ECONOMIC DEV PROGRAM	115,000								
2014	DTSB - DOWNTOWN AMBASSADORS, BEAUTFICATION, ETC	200,000								
2013		315,000								
*	OTHER SERVICES & CHARGES	2,290,914	1,704,555	699,256	699,256	366,739	303,293	303,293	701,107	701,107
408-0401-415.50-02	INTER-FUND OPER. TRANSFRS	1,967,638	1,807,638	1,922,673	1,922,673	961,337	961,337	961,337	1,866,020	1,866,020
TEXT AMT										
2015	DEPT OF COMMUNITY INVESTMENT ADMINISTRATION	1,866,020								
2014	ANNUAL OPERATING SUBSIDY TO FUND 211	1,866,020								
2013	2018 OPERATING TRANSFER TO DCI FUND									
2012	ACCT #211-1001-392.00-00									
*	OTHER USES	1,967,638	1,807,638	1,922,673	1,922,673	961,337	961,337	961,337	1,866,020	1,866,020
**	CONTROLLER	4,258,552	3,512,193	2,621,929	2,621,929	1,328,076	1,264,629	1,264,629	2,567,127	2,567,127

Fund 408 - Economic Development Income Tax (EDIT)

City of South Bend

Expenditures

LEVEL	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015			2016			2017			2018		
			Actual	Amended Budget	Original Budget	Actual	Amended Budget	Original Budget	YTD Actual	YTD Actual	Proposed Expenditures			
	408-0607-431.50-02	INTER-FUND OPER. TRANSFRS	1,853,000	1,853,000	1,937,750	1,853,000	1,937,750	1,937,750	968,875	968,875	968,875	1,937,750		
02		TEXT AMT												
		TRANSFER TO MVH FUND 202 TO COVER OPERATING EXPENDITURES OF STREET DEPARTMENT AND PAVING		1,937,750										
		TRANSFER TO ACCT #202-0000-392.00-00												
		SAME AMOUNT AS IN 2017												
*		OTHER USES	1,853,000	1,853,000	1,937,750	1,853,000	1,937,750	1,937,750	968,875	968,875	968,875	1,937,750		
**		STREET	1,853,000	1,853,000	1,937,750	1,853,000	1,937,750	1,937,750	968,875	968,875	968,875	1,937,750		

Fund 408 - Economic Development Income Tax (EDIT)

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015	2016	2017		2017	2017	2018
		Actual	Actual	Original Budget	Amended Budget	YTD Actual	YTD Actual	Proposed Expenditures
408-0801-421.36-03	AUTO EQUIPMENT R&M	280,794	0	0	0	0	0	0
*	OTHER SERVICES & CHARGES	280,794	0	0	0	0	0	0
**	POLICE DEPARTMENT	280,794	0	0	0	0	0	0

Fund 408 - Economic Development Income Tax (EDIT)

City of South Bend

Expenditures

LEVEL	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015			2016		2017		2017		2018	
			Actual	Actual	Actual	Original Budget	Amended Budget	YTD Actual	YTD Actual	Proposed Expenditures			
	408-0802-423.31-07	PSAP COUNTY PAYMENT	0	0	0	2,054,126	2,054,126	1,335,745	851,177	2,545,506			
		TEXT AMT											
02		PSAP PAYMENT TO SAINT JOSEPH COUNTY OPERATING CAPITAL -				2,338,773	56,506						
		APPROVED BY EXECUTIVE COMMITTEE ON 9/7/17 ADDITIONAL BUDGET IN THE EVENT THAT ADDITIONAL DISPATCHERS ARE NEEDED DURING 2018				150,227	2,545,506						
*		OTHER SERVICES & CHARGES	0	0	0	2,054,126	2,054,126	1,335,745	851,177	2,545,506			
**		COMMUNICATION CENTER	0	0	0	2,054,126	2,054,126	1,335,745	851,177	2,545,506			

Fund 408 - Economic Development Income Tax (EDIT)

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015	2016	2017		2017	2017	2018
		Actual	Actual	Original Budget	Amended Budget	YTD Actual	YTD Actual	Proposed Expenditures
408-0901-422.36-03	AUTO EQUIPMENT R&M	73,674	0	0	0	0	0	0
*	OTHER SERVICES & CHARGES	73,674	0	0	0	0	0	0
**	FIRE DEPT	73,674	0	0	0	0	0	0

Fund 408 - Economic Development Income Tax (EDIT)

City of South Bend

Expenditures

LEVEL	TEXT	ACCOUNT DESCRIPTION	2017			2017		2017		2018	
			Actual	Amended Budget	Original Budget	YTD Actual	YTD Actual	YTD Actual	Proposed Expenditures		
408-1001-460.31-06	OTHER PROFESSIONAL SVCS		0	51,407	320,000	394,593	279,627	184,560	425,000		
LEVEL	TEXT			TEXT AMT							
02	ZONING REFORM AND STRATEGY			425,000							
				425,000							
408-1001-460.33-01	OUTSIDE PRINTING SERVICE		10,760	0	0	0	0	0	0	0	
408-1001-460.39-30	GRANTS AND SUBSIDIES		88,000	96,562	200,000	456,361	108,488	108,488	1,595,416		
LEVEL	TEXT			TEXT AMT							
02	NMRO FUNDING PARTNER CONTRIBUTION			75,000							
	V&A PROGRAMS			100,000							
	NEIGHBORHOOD RESOURCES CORPORATION (NRC)			100,000							
	SEHIP SET-ASIDE INCOME-QUALIFIED HOMEOWNER			100,000							
	LEAD ABATEMENT FUND										
	NEIGHBORHOOD STRATEGY IMPL. - NEW CONSTRUCTION			1,000,000							
	NEIGHBORHOOD STRATEGY IMPL. - OWNER OCCUPIED REHAB			300,000							
	NEIGHBORHOOD COMMERCIAL FACADE MATCHING GRANT			200,000							
	SMALL BUSINESS DEVELOPMENT ASSISTANCE			529,000							
	SMALL BUS DEV ASST TO 404-1001-460-39-30)			454,465-							
	NEIGHBORHOOD STRATEGY IMPL - OWNER OCCUPIED			273,564-							
	MOVED TO FUND 404-1001-460-39-30										
	NEIGHBORHOOD STRATEGY IMPLEMENTATION - OWNER			80,555-							
	OCCUPIED - MOVED TO 404-1001-460-39-30			1,595,416							
408-1001-460.39-58	HISTORIC PRESERVATION		25,000	25,000	26,000	26,000	0	0	30,000		
LEVEL	TEXT			TEXT AMT							
02	HISTORIC PRESERVATION COMMISSION GRANT			30,000							
	COMPLETE SURVEY DATA, EDUCATE PROPERTY OWNERS,										
	CONDUCT LOCAL HISTORIC REVIEW OF FEDERALLY-FUNDED										
	PROJECTS, DEVELOP AND PROMOTE AUTO/BIKE TOUR.			30,000							
408-1001-460.39-64	PROPERTY MANAGEMENT		0	0	125,000	99,000	0	0	0	0	
*	OTHER SERVICES & CHARGES		123,760	172,969	671,000	975,954	388,115	293,049	2,050,416		
408-1001-460.41-01	LAND		0	0	0	0	0	0	140,000		
LEVEL	TEXT			TEXT AMT							
02	PROPERTY ACQUISITION - TAX COMM. SALE			140,000							
				140,000							
408-1001-460.42-01	LAND IMPROVEMENTS		0	0	0	0	0	0	50,000		
LEVEL	TEXT			TEXT AMT							
02	CITY CEMETERY IMPROVEMENTS			50,000							
				50,000							
*	CAPITAL		0	0	0	0	0	0	190,000		
51											
**	NEIGHBORHOOD ENGAGEMENT		123,760	172,969	671,000	975,954	388,115	293,049	2,240,416		

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Fund 408 - Economic Development Income Tax (EDIT)

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
408-1050-452.50-02	INTER-FUND OPER. TRANSFRS	0	0	0	60,000	0	0	0
*	OTHER USES	0	0	0	60,000	0	0	0
408-1050-460.23-40	SALT/ICE MELT	0	1,718	1,000	83	0	0	0
*	SUPPLIES	0	1,718	1,000	83	0	0	0
408-1050-460.31-05	APPRAISAL	0	0	0	38,000	26,275	18,375	40,000
LEVEL	TEXT		TEXT AMT					
02	MISCELLANEOUS APPRAISALS		40,000					
			40,000					
408-1050-460.31-11	LAND SURVEYS	0	0	0	13,000	3,350	3,350	19,000
LEVEL	TEXT		TEXT AMT					
02	MISCELLANEOUS SURVEYS		19,000					
			19,000					
408-1050-460.31-12	TITLE WORK	0	0	0	10,000	4,675	3,510	12,000
LEVEL	TEXT		TEXT AMT					
02	MISCELLANEOUS TITLE WORK		12,000					
			12,000					
408-1050-460.31-16	TREE MAINTENANCE	0	0	0	130,000	1,031	1,031	130,000
LEVEL	TEXT		TEXT AMT					
02	TREE MAINTENANCE - CONTRACT WITH VPA		130,000					
			130,000					
408-1050-460.31-25	ADVERTISEMENT FEES	0	0	0	5,000	1,659	1,073	5,000
LEVEL	TEXT		TEXT AMT					
02	MISCELLANEOUS LEGAL NOTICES		5,000					
			5,000					
408-1050-460.35-04	WATER	0	0	0	12,000	7,948	0	0
408-1050-460.36-01	BUILDING R&M	66,314	9,531	75,000	39,041	7,355	6,167	46,000
LEVEL	TEXT		TEXT AMT					
02	BUILDING PROPERTY MAINTAINED		46,000					
			46,000					
408-1050-460.39-41	OTHER SERV-MANAGEMENT FEE	1,005	0	0	0	0	0	0
408-1050-460.39-64	PROPERTY MANAGEMENT	170,606	240,420	0	56,054	50,600	50,600	0
408-1050-460.39-89	MISC CHARGES & SVCS	250,997	346,275	290,143	12,445	2,730	9,369	5,000

Fund 408 - Economic Development Income Tax (EDIT)

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015	2016	2017		2017	2018
		Actual	Actual	Original Budget	Amended Budget	YTD Actual	Proposed Expenditures
* OTHER SERVICES & CHARGES		488,922	596,226	365,143	315,540	105,623	93,475
408-1050-460.41-01 LAND		0	0	0	45,000	2,700	2,700
* CAPITAL		0	0	0	45,000	2,700	2,700
** COMMUNITY INVESTMENT		488,922	597,944	366,143	420,623	108,323	96,175
							257,000

Fund 408 - Economic Development Income Tax (EDIT)

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015	2016	2017		2017	2017	2018
		Actual	Actual	Original Budget	Amended Budget	YTD Actual	YTD Actual	Proposed Expenditures
408-1100-452.31-06	OTHER PROFESSIONAL SVCS	12,023	19,416	0	22,562	1,468	1,468	0
*	OTHER SERVICES & CHARGES	12,023	19,416	0	22,562	1,468	1,468	0
**	ADMINISTRATION	12,023	19,416	0	22,562	1,468	1,468	0

Fund 408 - Economic Development Income Tax (EDIT)

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015	2016	2017		2017	2018
		Actual	Actual	Original Budget	Amended Budget	YTD Actual	Proposed Expenditures
408-1101-452.43-02	MOTOR EQUIPMENT	0	0	0	57,700	57,617	0
*	CAPITAL	0	0	0	57,700	57,617	0
**	PARK MAINTENANCE	0	0	0	57,700	57,617	0

Fund 408 - Economic Development Income Tax (EDIT)

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015	2016	2017		2017	2017	2018
		Actual	Actual	Original Budget	Amended Budget	YTD Actual	YTD Actual	Proposed Expenditures
408-1104-452.31-06	OTHER PROFESSIONAL SVCS	0	2,628	0	0	0	0	0
408-1104-452.39-30	GRANTS AND SUBSIDIES	97,773	90,167	100,000	100,000	100,000	100,000	100,000
LEVEL	TEXT							
02	2018 CAPITAL CONTRIBUTION TO POTAWATOMI ZOOLOGICAL SOCIETY		100,000					
			100,000					
*	OTHER SERVICES & CHARGES	97,773	92,795	100,000	100,000	100,000	100,000	100,000
408-1104-452.42-01	LAND IMPROVEMENTS	3,200	0	0	0	0	0	0
*	CAPITAL	3,200	0	0	0	0	0	0
**	POTAWATOMI ZOO	100,973	92,795	100,000	100,000	100,000	100,000	100,000

Fund 408 - Economic Development Income Tax (EDIT)

City of South Bend

Expenditures

LEVEL	TEXT	ACCOUNT DESCRIPTION	2017			2018	
			Original Budget	Amended Budget	YTD Actual	YTD Actual	Proposed Expenditures
408-1201-415.39-89	MISC CHARGES & SVCS		500,000	621,467	128,436	128,436	0
	TEXT AMT						
02	V&A DEMOLITIONS						
	MOVED TO COIT FUND 404-1201-415-39-89 FOR 2018						
*	OTHER SERVICES & CHARGES	34,420	500,000	621,467	128,436	128,436	0
408-1201-415.50-02	INTER-FUND OPER. TRANSFRS	2,033,776	2,018,208	2,018,208	1,009,104	1,009,104	817,164
	TEXT						
02	TRANSFER TO CODE ENFORCE FUND 600-1201-392.00-00	1,416,891					
	TRANSFER TO UNSAFE BUILDING FUND 219-1201-392.00-00	648,273					
	REDUCE TRANSFER TO CODE FUND 600 TO BRING	1,248,000-					
	FUND RESERVES MORE IN LINE WITH 25% TARGET						
	RESERVES		817,164				
*	OTHER USES	2,033,776	2,018,208	2,018,208	1,009,104	1,009,104	817,164
**	NEIGHBORHOOD CODE ENF.	2,068,196	2,518,208	2,639,675	1,137,540	1,137,540	817,164

Fund 408 - Economic Development Income Tax (EDIT)

City of South Bend

Expenditures

LEVEL	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015		2016		2017		2017		2018		
			Actual	Actual	Actual	Original Budget	Amended Budget	YTD Actual	YTD Actual	Proposed Expenditures			
	408-1207-415.50-02	INTER-FUND OPER. TRANSFRS	629,368	629,368	629,368	728,865	728,865	364,433	364,433	364,433	820,662	820,662	
02		TEXT AMT											
		TRANSFER TO FUND 600 - ANIMAL CONTROL DEPARTMENT		820,662									
		TRANSFER TO ACCT #600-1207-392.00-00		820,662									
*		OTHER USES	629,368	629,368	629,368	728,865	728,865	364,433	364,433	364,433	820,662	820,662	
**		ANIMAL CONTROL	629,368	629,368	629,368	728,865	728,865	364,433	364,433	364,433	820,662	820,662	
***		EDIT	9,889,262	8,914,376	10,998,021	11,559,184	5,790,192	5,134,962	11,285,625	11,285,625			

Fund 711 - Self-Funded Employee Benefits

Fund Type	Internal Service				Control	City Funds					
	2015 Actual	2016 Actual	2017 Amended Budget	06/30/17 Actual	2018 Proposed Budget	Forecast				Budget Variance 2017-2018	%
						2019	2020	2021	2022		Change
Revenue											
Charges for Services	14,235,582	16,552,451	17,770,850	8,900,923	18,441,596	19,095,828	19,774,960	20,479,964	21,211,848	670,746	4%
Interest Earnings	28,482	49,659	75,000	36,261	60,000	60,000	60,000	60,000	60,000	(15,000)	-20%
Other Income	115,449	1,590,096	46,809	4,952	10,000	10,000	10,000	10,000	10,000	(36,809)	-79%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	14,379,513	18,192,206	17,892,659	8,942,135	18,511,596	19,165,828	19,844,960	20,549,964	21,281,848	618,937	3%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	10	-	-	-	-	-	-	-	-	-	-
Total Personnel	10	-	-	-	-	-	-	-	-	-	-
Supplies	14,540	61,085	78,935	52,363	163,000	163,000	163,000	163,000	163,000	84,065	106%
Services & Charges											
Professional Services	295,411	1,363,248	1,210,290	563,864	1,359,000	1,400,440	1,443,538	1,488,359	1,534,973	148,710	12%
Education & Training	1,118	349	2,000	-	-	-	-	-	-	(2,000)	-100%
Travel	2,382	422	2,600	-	-	-	-	-	-	(2,600)	-100%
Other Interfund Allocations	431,763	-	-	-	-	-	-	-	-	-	-
Insurance	13,320,803	14,399,305	16,507,075	6,739,868	16,205,444	16,786,698	17,390,960	18,019,148	18,672,214	(301,631)	-2%
Transfers Out	-	-	-	-	413,714	413,714	-	-	-	413,714	-
Other Services & Charges	1,407	6,048	2,300	1,382	4,360	4,360	4,360	4,360	4,360	2,060	90%
Total Services & Charges	14,052,884	15,769,372	17,724,265	7,305,113	17,982,518	18,605,212	18,838,858	19,511,867	20,211,548	258,253	1%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	14,067,434	15,830,457	17,803,200	7,357,476	18,145,518	18,768,212	19,001,858	19,674,867	20,374,548	342,318	2%
Net Surplus / (Deficit)	312,079	2,361,749	89,459	1,584,659	366,078	397,616	843,102	875,097	907,301		
Beginning Cash Balance	4,052,663	4,362,460	6,719,046	-	6,808,505	7,174,583	7,572,199	8,415,302	9,290,399	Cash Reserve	
Cash Adjustments	(2,282)	(5,163)	-	-	-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	4,362,460	6,719,046	6,808,505	6,808,505	7,174,583	7,572,199	8,415,302	9,290,399	10,197,699		
Cash Reserves Target	3,516,859	3,957,615	4,450,800	-	4,536,380	4,692,053	4,750,465	4,918,717	5,093,637		

Fund Purpose:

This fund handles expenses relating to insurance and claims relating to employees, including medical, dental, life, flex spending, etc.

An Employee Wellness Center was opened on January 18, 2016, which was set in place with the understanding that the City should see a drop in claims expenses over time.

Explain Significant Revenue and Expenditure Changes/Variations Below:

For 2018, the City will pay the Wellness Center approx. \$996,000. Claims are relatively flat in nature due to the Wellness Clinic and other cost savings measures. Estimating increase in costs of 4% per year to be conservative.

Fund 711 - Self Funded Employee Benefits

City of South Bend

Revenue

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Estimated Revenue
SELF FUNDED EMPLOYEE BENE								
711-0000-360.00-00	MISCELLANEOUS REVENUE	6,090	0	0	0	0	0	0
*		6,090	0	0	0	0	0	0
711-0000-361.00-00	INTEREST EARNINGS	28,482	49,659	40,000	75,000	59,196	36,261	60,000
LEVEL	TEXT							
02	ANNUAL INTEREST - ANNUALIZE PRIOR YEAR	TEXT AMT 60,000 60,000						
*		28,482	49,659	40,000	75,000	59,196	36,261	60,000
711-0000-362.04-01	BENEFITS FAIR	0	835	0	0	0	0	0
*		0	835	0	0	0	0	0
711-0000-380.10-99	MISC. REIMBURSEMENTS	226	3,659	0	0	98	0	0
*		226	3,659	0	0	98	0	0
711-0000-395.10-02	EMPLOYEE-HEALTH	1,442,550	1,636,987	1,707,150	1,707,150	1,167,641	879,704	1,794,596
LEVEL	TEXT							
02	ALL EMPLOYEES ANNUALIZE PLUS 2%	TEXT AMT 1,794,596 1,794,596						
711-0000-395.10-04	DENTAL AND VISION PLAN	484,639	507,095	528,000	528,000	340,564	255,402	521,000
LEVEL	TEXT							
02	EMPLOYEE DEDUCTIONS ANNUALIZE PLUS 2%	TEXT AMT 521,000 521,000						
711-0000-395.10-05	ADDITIONAL FLEX	230,223	209,040	213,000	213,000	134,029	100,976	223,000
LEVEL	TEXT							
02	EMPLOYEE FLEX SPENDING (NETS TO \$0 WITH ACCOUNT 711-0401-671-34-16 & 22)	TEXT AMT 223,000 223,000						
711-0000-395.10-06	DEPENDENT CARE	31,558	41,043	40,000	40,000	24,708	18,283	40,000
LEVEL	TEXT							
02	EMPLOYEE DEPENDENT CARE (NETS TO \$0 WITH ACCOUNTS 711-0401-671-34-24 & 25)	TEXT AMT 40,000						

Fund 711 - Self Funded Employee Benefits

City of South Bend

Revenue

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Estimated Revenue
711-0000-395.10-10	PENSION MEMBER MEDICAL	282,483	333,183	378,000	378,000	241,903	165,848	338,000
LEVEL 02	TEXT		40,000					
	RETIREE EMPLOYEE PENSION		338,000					
	ANNUALIZE PLUS 2%		338,000					
711-0000-395.10-13	SPOUSAL SURCHARGE	112,350	113,315	135,000	135,000	85,205	64,905	130,000
LEVEL 02	TEXT		TEXT AMT					
	ANNUALIZE		130,000					
			130,000					
711-0000-395.10-50	COBRA RECEIPTS	61,313	14,751	20,000	35,000	31,297	10,619	20,000
LEVEL 02	TEXT		TEXT AMT					
	EMPLOYEE COBRA ANNUALIZED		20,000					
			20,000					
711-0000-395.20-07	PENSION MEMBER LIFE INS	152,519	152,681	153,700	153,700	112,434	83,980	167,000
LEVEL 02	TEXT		TEXT AMT					
	EMPLOYER RETIREE LIFE INSURANCE		167,000					
	ANNUALIZE		167,000					
711-0000-395.20-08	L-TERM DISABILITY PREMIUM	49,945	55,832	50,000	50,000	38,923	28,999	50,000
LEVEL 02	TEXT		TEXT AMT					
	EMPLOYER LONG TERM DISABILITY/SHORT TERM DISABILIT		50,000					
	ANNUALIZE		50,000					
711-0000-395.20-10	PENSION CITY MEDICAL	455,712	417,360	407,000	407,000	218,997	190,488	388,000
LEVEL 02	TEXT		TEXT AMT					
	EMPLOYER PORTION OF RETIREE MEDICAL		388,000					
	ANNUALIZED + 2% INCREASE		388,000					
711-0000-395.20-11	EMPLOYER CONTRIBUTIONS	10,932,290	13,071,164	14,124,000	14,124,000	9,476,504	7,101,718	14,770,000
LEVEL 02	TEXT		TEXT AMT					
	EMPLOYER TEAMSTER/NON BARGAINING/POLICE/FIRE		14,770,000					
			14,770,000					

Fund 711 - Self Funded Employee Benefits

City of South Bend

Revenue

LEVEL	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015	2016	2017	2017	2017	2017	2017	2017	2018
			Actual	Actual	Original Budget	Amended Budget	YTD Actual	YTD Actual	YTD Actual	Estimated Revenue	
*	711-0000-396.01-00	SPECIFIC STOP LOSS	14,235,582	16,552,451	17,755,850	17,770,850	11,872,205	8,900,923	4,952	18,441,596	10,000
			109,133	1,585,602	0	46,809	99,229				
		TEXT AMT									
		ESTIMATE		10,000							
				10,000							
*			109,133	1,585,602	0	46,809	99,229	4,952		10,000	
**		SELF FUNDED EMPLOYEE BENE	14,379,513	18,192,206	17,795,850	17,892,659	12,030,728	8,942,135		18,511,596	
***		SELF FUNDED EMPLOYEE BENE	14,379,513	18,192,206	17,795,850	17,892,659	12,030,728	8,942,135		18,511,596	

Fund 711 - Self Funded Employee Benefits

City of South Bend

Expenditures

LEVEL	TEXT	ACCOUNT DESCRIPTION	2015		2016		2017		2017		2018	
			Actual	Amended Budget	Actual	Original Budget	Amended Budget	YTD Actual	YTD Actual	Proposed Expenditures		
		SELF FUNDED EMPLOYEE BENE										
		711-0401-671.11-07 UNEMPLOYMENT COMP	10	0	0	0	0	0	0	0	0	0
*		PERSONNEL SERVICES	10	0	0	0	0	0	0	0	0	0
		711-0401-671.21-02 STATIONERY & PRINTING	7	0	0	500	500	2	2	2	2	1,000
		BENEFITS PROMOTIONAL MATERIALS		TEXT AMT								
				1,000								
				1,000								
		711-0401-671.21-03 C.S. OFFICE SUPPLIES	0	0	0	500	500	0	0	0	0	0
		711-0401-671.22-25 WELLNESS PROGRAM SUPPLIES	12,133	2,904	16,875	17,935	1,319	1,319	929	929	18,000	18,000
		EMPLOYEE MORAL SUPPLIES		TEXT AMT								
				8,000								
				10,000								
				18,000								
*		SUPPLIES	12,140	2,904	17,875	18,935	1,321	1,321	931	931	19,000	19,000
		711-0401-671.31-06 OTHER PROFESSIONAL SVCS	266,431	158,661	158,000	162,194	96,590	96,590	69,144	69,144	288,000	288,000
		GISSON ADVISORY (INCLUDES MAKELY)		TEXT AMT								
				85,000								
				8,000								
				4,000								
				66,000								
				50,000								
				75,000								
				288,000								
		711-0401-671.31-08 WELLNESS PROGRAM SERVICES	28,980	30,987	50,000	50,000	16,721	16,721	13,518	13,518	35,000	35,000
		OBRIEN FITNESS CENTER		TEXT AMT								
				20,000								
				8,000								
				2,000								
				5,000								
				35,000								
		711-0401-671.31-70 ADM FEE ALLOCATION	431,763	0	0	0	0	0	0	0	0	0
		711-0401-671.32-02 POSTAGE	139	360	150	300	1,158	1,158	257	257	360	360
		ESTIMATE		TEXT AMT								
				360								
				360								

Fund 711 - Self Funded Employee Benefits

City of South Bend

Expenditures

LEVEL	TEXT	ACCOUNT DESCRIPTION	2015	2016	2017	2017	2017	2017	2018
			Actual	Actual	Original Budget	Amended Budget	YTD Actual	YTD Actual	Proposed Expenditures
		711-0401-671.32-21 TRAVEL - MILEAGE	0	0	100	100	0	0	0
		711-0401-671.32-22 TRAVEL - AIRFARE	792	0	800	800	0	0	0
		711-0401-671.32-23 TRAVEL - HOTEL	953	316	1,000	1,000	0	0	0
		711-0401-671.32-24 TRAVEL - MEALS	375	26	400	400	0	0	0
		711-0401-671.32-25 TRAVEL - OTHER	262	80	300	300	0	0	0
		711-0401-671.34-05 LIFE	105,650	71,507	115,000	115,000	142,542	104,084	200,000
		TEXT AMT							
02		SYNETRA (BASED ON HISTORICAL CLAIMS)		200,000					
				200,000					
		711-0401-671.34-06 LONG TERM DISABILITY	50,081	39,160	65,000	65,000	66,776	48,934	98,000
		TEXT AMT							
02		SYNETRA (BASED ON HISTORICAL CLAIMS)		98,000					
				98,000					
		711-0401-671.34-13 EMPLOYEE ASSISTANCE PROG.	52,368	41,286	55,000	55,000	35,147	23,150	48,000
		TEXT AMT							
02		NEW AVENUES		48,000					
				48,000					
		711-0401-671.34-14 VISION PLAN	147,160	146,711	158,000	158,000	99,090	74,330	158,000
		TEXT AMT							
02		ESTIMATE PER WAKLEY		158,000					
				158,000					
		711-0401-671.34-15 DENIAL PLAN	505,718	502,061	535,000	535,000	336,308	252,306	505,000
		TEXT AMT							
02		ESTIMATE PER WAKLEY		505,000					
				505,000					
		711-0401-671.34-16 FLEX CLAIMS	172,240	149,402	225,000	225,000	81,718	59,250	160,000
		TEXT AMT							
02		EMPLOYEE CONTRIBUTIONS-PASS THRU		160,000					
				160,000					
		711-0401-671.34-17 MEDICAL CLAIMS	10,985,780	10,003,106	11,666,645	11,666,645	6,079,932	4,280,672	11,000,000
		TEXT AMT							
02		PER WAKLEY		11,000,000					
				11,000,000					

Fund 711 - Self Funded Employee Benefits

City of South Bend

Expenditures

LEVEL	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	2018 YTD Actual	2018 Proposed Expenditures
711-0401-671.34-18	CLAIMS ADMINISTRATION		689,627	651,339	691,980	691,980	434,372	322,261	739,844
LEVEL	TEXT			TEXT AMT					
02	ANTHEM \$47.96 * 1100 * 12			632,544					
	ACA - BASED ON 2016 FEE PAID			76,000					
	PCORI - BASED ON 2017 FEE			6,300					
	FLEX SPEND ADMINISTRATION			25,000					
				739,844					
711-0401-671.34-22	PRIOR YR. FLEX		51,694	59,946	63,000	63,000	51,869	51,497	63,000
LEVEL	TEXT			TEXT AMT					
02	ESTIMATE			63,000					
				63,000					
711-0401-671.34-23	SH/TM DISABILITY		68,564	40,626	75,300	75,300	33,455	26,442	75,300
LEVEL	TEXT			TEXT AMT					
02	ESTIMATED								
	SYMETRA			69,300					
	SYMETRA ADMINISTRATION			6,000					
				75,300					
711-0401-671.34-24	DEPENDENT CARE		28,234	19,347	29,000	29,000	10,496	5,723	29,000
LEVEL	TEXT			TEXT AMT					
02	ESTIMATE - EMPLOYEE PASS THROUGH			29,000					
				29,000					
711-0401-671.34-25	PRIOR YEAR DEPENDANT CARE		9,731	5,571	11,000	21,000	19,934	19,934	11,000
LEVEL	TEXT			TEXT AMT					
02	ESTIMATE - EMPLOYEE PASS THROUGH			11,000					
				11,000					
711-0401-671.34-26	SPECIFIC STOP LOSS PREMI.		453,956	515,571	718,300	718,300	403,397	303,415	718,300
LEVEL	TEXT			TEXT AMT					
02	ANTHEM STOP LOSS			718,300					
				718,300					
711-0401-671.34-32	DRUG CLAIMS		0	2,153,672	2,100,000	2,100,000	1,547,425	1,167,869	2,400,000
LEVEL	TEXT			TEXT AMT					
02	ESTIMATE PER ANTHEM			2,400,000					
				2,400,000					
711-0401-671.39-01	REFNDS,AWARDS,INDEMNITIES		518	4,938	0	1,000	375	375	0

Fund 711 - Self Funded Employee Benefits

City of South Bend

Expenditures

LEVEL	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015	2016	2017		2017	2017	2018
			Actual	Actual	Original Budget	Amended Budget	YTD Actual	YTD Actual	Proposed Expenditures
	711-0401-671.39-10	SUBSCRIPTIONS	750	750	1,000	1,000	750	750	0
	711-0401-671.39-70	EDUCATION & TRAINING	1,118	349	2,000	2,000	0	0	0
	711-0401-671.39-89	MISC CHARGES & SVCS	0	0	0	0	0	0	4,000
		TEXT AMT							
02		EMPLOYEE WELLNESS EVENT (FORMER PICNIC)		4,000					
				4,000					
*		OTHER SERVICES & CHARGES	14,052,884	14,595,772	16,721,975	16,726,169	9,458,055	6,823,912	16,532,804
	711-0401-671.50-02	INTER-FUND OPER. TRANSFRS	0	0	0	0	0	0	413,714
		TEXT AMT							
02		REBATE/TRANSFER TO GENERAL FUND DUE TO LOW CLAIMS HISTORICALLY BY THE POLICE DEPT EMPLOYEES PER THE GIBSON ANALYSIS		413,714					
				413,714					
*		OTHER USES	0	0	0	0	0	0	413,714
**		CONTROLLER	14,065,034	14,598,676	16,739,850	16,745,104	9,459,376	6,824,843	16,965,518

Fund 711 - Self Funded Employee Benefits

City of South Bend

Expenditures

LEVEL	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015	2016	2017	2017	2017	2018
			Actual	Actual	Original Budget	Amended Budget	YTD Actual	YTD Actual
	711-0425-671.22-24	OTHER OPERATING SUPPLIES	2,400	58,181	60,000	60,000	76,460	144,000
02	TEXT			TEXT AMT				
				144,000				
				144,000				
*		SUPPLIES	2,400	58,181	60,000	60,000	76,460	144,000
	711-0425-671.31-06	OTHER PROFESSIONAL SVCS	0	1,173,600	996,000	998,096	728,253	1,036,000
02	TEXT			TEXT AMT				
		EMPLOYEE CLINIC \$29.64 PMEM X 2,800 MEMBERS		996,000				
		BEGINNING IN JANUARY 2019, COST TO DECREASE BY						
		\$1.37 PMEM		40,000				
		QUEST DIAGNOSTIC SERVICES		1,036,000				
*		OTHER SERVICES & CHARGES	0	1,173,600	996,000	998,096	728,253	1,036,000
**		WORKPLACE CLINIC/WEELINESS	2,400	1,231,781	1,056,000	1,058,096	804,713	1,180,000
***		SELF FUNDED EMPLOYEE BENE	14,067,434	15,830,457	17,795,850	17,803,200	10,264,089	18,145,518

Fund 713 - Unemployment Compensation

Fund Type	Internal Service				Control	City Funds					
	2015 Actual	2016 Actual	2017 Amended Budget	06/30/17 Actual	2018 Proposed Budget	Forecast				Budget Variance 2017-2018	%
						2019	2020	2021	2022		
Revenue											
Charges for Services	101,681	89,142	-	-	-	-	80,000	80,000	80,000	-	-
Interest Earnings	1,397	2,564	2,800	1,230	2,000	2,000	2,000	2,000	2,000	(800)	-29%
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	103,078	91,706	2,800	1,230	2,000	2,000	82,000	82,000	82,000	(800)	-29%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	54,970	56,152	45,000	28,604	60,000	60,000	60,000	60,000	60,000	15,000	33%
Total Personnel	54,970	56,152	45,000	28,604	60,000	60,000	60,000	60,000	60,000	15,000	33%
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	13,200	11,000	35,400	2,200	20,000	20,000	20,000	20,000	20,000	(15,400)	-44%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	6,796	7,284	3,705	1,854	-	-	-	-	-	(3,705)	-100%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	19,996	18,284	39,105	4,054	20,000	20,000	20,000	20,000	20,000	(19,105)	-49%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	74,966	74,436	84,105	32,658	80,000	80,000	80,000	80,000	80,000	(4,105)	-5%
Net Surplus / (Deficit)	28,112	17,270	(81,305)	(31,428)	(78,000)	(78,000)	2,000	2,000	2,000		
Beginning Cash Balance	240,912	268,873	286,049	-	204,744	126,744	48,744	50,744	52,744	Cash Reserve	
Cash Adjustments	(151)	(94)	-	-	-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	268,873	286,049	204,744	-	126,744	48,744	50,744	52,744	54,744		
Cash Reserves Target	18,742	18,609	21,026	-	20,000	20,000	20,000	20,000	20,000		

Fund Purpose:

This fund was established in 2011 to account for unemployment claims and outplacement services paid. All unemployment claims and outplacement services are paid through this fund.

Explain Significant Revenue and Expenditure Changes/Variations Below:

Typically, this fund charges an allocation of 0.25% of payroll to most departments to cover the cost of unemployment claims paid. However, beginning in November 2016, the charge of 0.25% of payroll costs was suspended indefinitely due to the fund's high cash reserves. The allocation will likely remain suspended during 2017 - 2019 and will resume in 2020. The City prepares a monthly report to track unemployment compensation claims paid and cash reserve balances.

Fund 713 - Unemployment Compensation

City of South Bend

Revenue

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Estimated Revenue
UNEMPLOYMENT COMP FUND								
713-0000-361.00-00	INTEREST EARNINGS	1,397	2,564	2,000	2,800	1,868	1,230	2,000
LEVEL	TEXT							
02	ESTIMATED INTEREST EARNINGS BASED ON RECENT TRENDS		TEXT AMT					
		1,397	2,564	2,000	2,800	1,868	1,230	2,000
*								
713-0000-395.20-02	EMPLOYER CHARGES	101,681	89,142	81,000	0	0	0	0
LEVEL	TEXT							
02	2018 DEPARTMENT COSTS FOR UNEMPLOYMENT SUSPENDED DUE TO HIGH CASH RESERVES IN FUND		TEXT AMT					
		101,681	89,142	81,000	0	0	0	0
*								
**	UNEMPLOYMENT COMP FUND	103,078	91,706	83,000	2,800	1,868	1,230	2,000
***	UNEMPLOYMENT COMP FUND	103,078	91,706	83,000	2,800	1,868	1,230	2,000

Fund 713 - Unemployment Compensation

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	2018 Proposed Expenditures
UNEMPLOYMENT COMP FUND							
713-0401-671.11-07	UNEMPLOYMENT COMP	54,970	56,152	45,000	45,000	39,542	60,000
LEVEL	TEXT		TEXT AMT				
02	UNEMPLOYMENT INTERNAL SERVICE FUND		60,000				
			60,000				
*	PERSONNEL SERVICES	54,970	56,152	45,000	45,000	39,542	60,000
713-0401-671.31-25	OUTPLACEMENT SERVICES	13,200	11,000	20,000	35,400	2,200	20,000
LEVEL	TEXT		TEXT AMT				
02	OUTPLACEMENT SERVICES FOR DISPLACED CITY WORKERS		20,000				
			20,000				
713-0401-671.31-70	ADM FEE ALLOCATION	6,796	7,284	3,705	3,705	2,472	0
LEVEL	TEXT		TEXT AMT				
02	ALLOCATION NOT CHARGED TO FUND 713 IN 2018						
*	OTHER SERVICES & CHARGES	19,996	18,284	23,705	39,105	4,672	20,000
**	CONTROLLER	74,966	74,436	68,705	84,105	44,214	80,000
***	UNEMPLOYMENT COMP FUND	74,966	74,436	68,705	84,105	44,214	80,000

Fund 714 - Parental Leave

Fund Type	Internal Service				Control	City Funds					
	2015 Actual	2016 Actual	2017 Amended Budget	06/30/17 Actual	2018 Proposed Budget	Forecast				Budget Variance 2017-2018	% Change
						2019	2020	2021	2022		
Revenue											
Charges for Services	-	-	-	-	155,694	165,000	170,000	175,000	180,000	155,694	-
Interest Earnings	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	155,694	165,000	170,000	175,000	180,000	155,694	-
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	131,000	134,000	136,540	139,000	141,520	131,000	-
Fringe Benefits	-	-	-	-	24,694	25,000	25,460	26,000	26,480	24,694	-
Total Personnel	-	-	-	-	155,694	159,000	162,000	165,000	168,000	155,694	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	155,694	159,000	162,000	165,000	168,000	155,694	-
Net Surplus / (Deficit)	-	-	-	-	-	6,000	8,000	10,000	12,000		
Beginning Cash Balance	-	-	-	-	-	-	6,000	14,000	24,000	Cash Reserve	
Cash Adjustments	-	-	-	-	-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	-	-	-	-	-	6,000	14,000	24,000	36,000		
Cash Reserves Target	-	-	-	-	38,924	39,750	40,500	41,250	42,000		

Fund Purpose:
 Beginning in 2018, the City plans to offer a Parental Leave Program to its employees to provide additional paid time off for employees for the child or adoption of a child. The Parental Leave Program is currently being developed based on the models of other progressive, best-in-class employers and will be implemented during 2018. The program will be funded by a 0.25% charge against gross departmental wages. This charge may increase or decrease based on the financial needs of the program and the performance of the fund. As a note, the Unemployment Compensation Fund 713 charge of 0.25% of gross payroll has been suspended indefinitely due to significant fund reserves and will offset the costs of the Parental Leave Program to the departments in the 2018 budget.

Explain Significant Revenue and Expenditure Changes/Variations Below:

Fund 714 - Parental Leave Fund

City of South Bend

Revenue

LEVEL	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015	2016	2017	2017	2017	2017	2018
			Actual	Actual	Original Budget	Amended Budget	YTD Actual	YTD Actual	Estimated Revenue
		PARENTAL LEAVE FUND							
		714-0000-395.20-02 EMPLOYER CHARGES	0	0	0	0	0	0	155,694
		TEXT AMT							
02		NEW PARENTAL LEAVE PROGRAM FOR 2018 - FUNDED BY		155,694					
		A .25% CHARGE TO DEPARTMENTS BASED ON GROSS WAGES		155,694					
*			0	0	0	0	0	0	155,694
**		PARENTAL LEAVE FUND	0	0	0	0	0	0	155,694
***		PARENTAL LEAVE FUND	0	0	0	0	0	0	155,694

Fund 714 - Parental Leave Fund

City of South Bend

Expenditures

LEVEL	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015	2016	2017	2017	2017	2018
			Actual	Actual	Original Budget	Amended Budget	YTD Actual	YTD Actual
		PARENTAL LEAVE FUND						
	714-0000-671.10-01	REGULAR WAGES	0	0	0	0	0	65,500
02		ESTIMATE SALARY PAYMENTS - PARENTAL LEAVE PROGRAM		TEXT AMT 65,500 65,500				
	714-0000-671.10-02	HOURLY WAGES	0	0	0	0	0	65,500
02		ESTIMATED HOURLY WAGE PAYMENTS - PARENTAL LEAVE PROGRAM		TEXT AMT 65,500 65,500				
	714-0000-671.11-01	FICA - REGULAR	0	0	0	0	0	10,022
02		SALARIES & WAGES \$131,000 X 7.65%		TEXT AMT 10,022 10,022				
	714-0000-671.11-04	PERF - REGULAR	0	0	0	0	0	14,672
02		SALARIES & WAGES \$131,000 X 11.2%		TEXT AMT 14,672 14,672				
*		PERSONNEL SERVICES	0	0	0	0	0	155,694
**		PARENTAL LEAVE FUND	0	0	0	0	0	155,694
***		PARENTAL LEAVE FUND	0	0	0	0	0	155,694

Fund 750 - Equipment/Vehicle Leasing

Fund Type	Capital Project				Control	City Funds					
	2015 Actual	2016 Actual	2017 Amended Budget	06/30/17 Actual	2018 Proposed Budget	Forecast				Budget Variance 2017-2018	% Change
						2019	2020	2021	2022		
Revenue											
Interest Earnings	-	-	3,900	1,640	3,000	3,000	3,000	3,000	3,000	(900)	-23%
Bond Proceeds	-	-	5,499,000	2,916,500	4,601,750	4,084,300	3,979,150	4,685,700	3,623,555	(897,250)	-16%
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	-	-	5,502,900	2,918,140	4,604,750	4,087,300	3,982,150	4,688,700	3,626,555	(898,150)	-16%
Expenditures by Type											
Supplies	-	-	230,000	-	-	-	-	-	-	(230,000)	-100%
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Capital											
Land	-	-	-	-	-	-	-	-	-	-	-
Land Improvements	-	-	-	-	-	-	-	-	-	-	-
Buildings & Bldg Improve.	-	-	-	-	-	-	-	-	-	-	-
Motor Equipment	-	-	3,960,000	1,414,345	4,344,750	3,827,300	3,717,150	4,418,700	3,346,555	384,750	10%
Machinery & Equipment	-	-	1,310,000	388,296	260,000	260,000	265,000	270,000	280,000	(1,050,000)	-80%
Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Total Capital	-	-	5,270,000	1,802,641	4,604,750	4,087,300	3,982,150	4,688,700	3,626,555	(665,250)	-13%
Total Expenditures	-	-	5,500,000	1,802,641	4,604,750	4,087,300	3,982,150	4,688,700	3,626,555	(895,250)	-16%
Net Surplus / (Deficit)	-	-	2,900	1,115,499	-	-	-	-	-		
Beginning Cash Balance	-	-	3,231,144		3,234,044	3,234,044	3,234,044	3,234,044	3,234,044		
Cash Adjustments	-	-	-		-	-	-	-	-		
Ending Cash Balance	-	-	3,234,044		3,234,044	3,234,044	3,234,044	3,234,044	3,234,044		
Cash Reserves Target	-	-	3,234,044		3,234,044	3,234,044	3,234,044	3,234,044	3,234,044		

Cash Reserve
100% cash reserves per bond covenants

Fund Purpose:

This fund is used to pay for City vehicles and equipment that are financed by a lease. The funds are maintained by trustee financial institutions and expended upon the provision by the City of a proper claim form and invoice. The trustee escrow accounts have been maintained by the City for many years. This fund was established in 2017 to integrate these trustee accounts into the City's regular accounting system. All expenditures in this fund are approved by the Board of Public Works before they are submitted to the trustee bank for payment. In the past, the lease financing has been for five years and the interest rate has been under 2%. Debt service payments are budgeted in individual departments.

Explain Significant Revenue and Expenditure Changes/Variations Below:

The City leases certain vehicles and equipment for the Police Department, Public Works and other departments and pays them through capital lease proceeds that are accounted for in this fund. See the capital summary for the estimate of vehicles and equipment to be purchased for each department.

Fund 750 - Equipment/Vehicle Leasing

Five-Year Capital Improvement Plan

Name	Funding Source	2018 Budget	Forecast			Total	Justification
			2019	2020	2021		
Replacement Capital							
Police Department (COIT/CCD Fund)	Debt Proceeds	1,300,000	1,325,000	1,350,000	1,375,000	1,400,000	Replacement of vehicles and equipment (40)
Solid Waste	Debt Proceeds	1,195,000	700,000	350,000	700,000	700,000	Replacement of vehicles (10), power washer (1)
Street Department	Debt Proceeds	948,750	907,300	1,166,150	1,578,700	486,555	Replacement vehicles (35)
Building Department	Debt Proceeds	46,000	-	46,000	-	-	Replacement vehicles (4)
Code Enforcement/Animal Control	Debt Proceeds	115,000	155,000	70,000	35,000	40,000	Replacement vehicles (8)
Other	Debt Proceeds	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	Replacement vehicles (to be identified)
Total Replacement Capital		4,604,750	4,087,300	3,982,150	4,688,700	3,626,555	20,989,455
Project Capital							
Total Project Capital		-	-	-	-	-	-
Total Capital		4,604,750	4,087,300	3,982,150	4,688,700	3,626,555	20,989,455

Minimum Thresholds:
Equipment \$10,000 | Buildings \$100,000

Explain Significant Spending on Capital Projects Below:

LEVEL	TEXT	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015	2016	2017		2017	2017	2018
				Actual	Actual	Original Budget	Amended Budget	YTD Actual	YTD Actual	Estimated Revenue
			EQUIPMENT/VEHICLE LEASING							
			750-0000-361.00-00 INTEREST EARNINGS	0	0	1,000	3,900	3,166	1,640	3,000
			ESTIMATED INTEREST EARNINGS ON ESCROW FUNDS							
			TEXT AMT							
					3,000					
					3,000					
*				0	0	1,000	3,900	3,166	1,640	3,000
			750-0000-393.00-00 DEBT PROCEEDS	0	0	5,499,000	5,499,000	2,916,500	2,916,500	4,601,750
			TEXT AMT							
					4,601,750					
					4,601,750					
*				0	0	5,499,000	5,499,000	2,916,500	2,916,500	4,601,750
**				0	0	5,500,000	5,502,900	2,919,666	2,918,140	4,604,750
***				0	0	5,500,000	5,502,900	2,919,666	2,918,140	4,604,750

Fund 750 - Equipment/Vehicle Leasing

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
EQUIPMENT/VEHICLE LEASING								
750-0000-413.22-24	OTHER OPERATING SUPPLIES	0	0	230,000	230,000	0	0	0
*	SUPPLIES	0	0	230,000	230,000	0	0	0
750-0000-413.37-11	CAPITAL LEASE PRINCIPAL	0	0	0	0	186	0	0
*	OTHER SERVICES & CHARGES	0	0	0	0	186	0	0
750-0000-413.43-02	MOTOR EQUIPMENT	0	0	3,960,000	3,960,000	1,786,530	1,414,345	4,344,750
LEVEL	TEXT							
02	ESCROW PAYMENTS FOR CITY VEHICLE LEASES							
	POLICE, STREET DEPT, SOLID WASTE, OTHER CITY DEPARTMENTS - DEPARTMENTS BUDGET CAPITAL LEASE PAYMENTS FOR FIVE YEARS.							
	INCLUDES:							
	POLICE DEPARTMENT		1,040,000					
	SOLID WASTE		1,195,000					
	STREET DEPARTMENT		948,750					
	BUILDING DEPARTMENT		46,000					
	CODE ENFORCEMENT/ANIMAL CONTROL		115,000					
	OTHER		1,000,000					
	BLDG DEPT: 2018 CHASSIS - \$45,000							
	BLDG DEPT: ANIMAL BOX - \$30,000							
	OTHER - \$505,000		4,344,750					
750-0000-413.43-09	EQUIPMENT	0	0	1,310,000	1,310,000	517,023	388,296	260,000
LEVEL	TEXT							
02	EQUIPMENT FOR POLICE CARS							
*	CAPITAL	0	0	5,270,000	5,270,000	2,303,553	1,802,641	4,604,750
**	EQUIPMENT/VEHICLE LEASING	0	0	5,500,000	5,500,000	2,303,739	1,802,641	4,604,750
***	EQUIPMENT/VEHICLE LEASING	0	0	5,500,000	5,500,000	2,303,739	1,802,641	4,604,750

Fund 755 - South Bend Building Corp

Fund Type	City Debt Service				Control	City Funds					
	2015 Actual	2016 Actual	2017 Amended Budget	06/30/17 Actual	2018 Proposed Budget	Forecast				Budget Variance 2017-2018	% Change
						2019	2020	2021	2022		
Revenue											
Interest Earnings	-	-	4,000	597	1,000	1,000	1,000	1,000	1,000	(3,000)	-75%
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	2,650,500	1,326,750	2,635,025	2,630,894	2,628,085	2,305,705	1,954,780	(15,475)	-1%
Total Revenue	-	-	2,654,500	1,327,347	2,636,025	2,631,894	2,629,085	2,306,705	1,955,780	(18,475)	-1%
Expenditures by Type											
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	2,040,000	1,130,000	2,100,000	2,175,000	2,250,000	2,000,000	1,735,000	60,000	3%
Interest & Fees	-	-	603,214	307,970	536,025	456,894	379,085	306,705	220,780	(67,189)	-11%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	2,643,214	1,437,970	2,636,025	2,631,894	2,629,085	2,306,705	1,955,780	(7,189)	0%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	2,643,214	1,437,970	2,636,025	2,631,894	2,629,085	2,306,705	1,955,780	(7,189)	0%
Net Surplus / (Deficit)	-	-	11,286	(110,623)	-	-	-	-	-		
Beginning Cash Balance	-	-	762,089		773,375	773,375	773,375	773,375	773,375		
Cash Adjustments	-	-	-		-	-	-	-	-		
Ending Cash Balance	-	-	773,375		773,375	773,375	773,375	773,375	773,375		
Cash Reserves Target	-	-	773,375		773,375	773,375	773,375	773,375	773,375		

Cash Reserve
100% cash reserves per bond covenants

Fund Purpose:

The South Bend Building Corporation receives debt service payments from the City and passes them through to trustee banks and bondholders. The accounting records are maintained in trustee bank accounts. This fund was established in 2017 to integrate these trustee accounts into the City's regular accounting system. The South Bend Building Corporation is a separate legal entity, but is reported as a fund in the City's Comprehensive Annual Financial Report (CAFR). The fund pays the debt service on the 2012 Police and Fire Building Refunding Bonds, 2010 Public Works Facility Refunding Bonds and 2013 EMS/Fire Training Tower and Fire Station Bond.

Explain Significant Revenue and Expenditure Changes/Variations Below:

Final payment dates: 2012 Police/Fire Bonds - 02/01/2023, 2010 Public Works Bonds - 02/01/2021, and 2013 EMS/Fire bonds - 02/01/2033.

Fund 755 - South Bend Building Corporation

City of South Bend

Revenue

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Estimated Revenue
SB BUILDING CORPORATION								
755-0000-361.00-00	INTEREST EARNINGS	0	0	4,000	4,000	1,030	597	1,000
LEVEL	TEXT	TEXT AMT						
02	ESTIMATED ESCROW INTEREST EARNINGS		1,000					
			1,000					
*		0	0	4,000	4,000	1,030	597	1,000
755-0000-392.00-00	INTERFUND OPER. TRANSFER	0	0	2,639,214	2,650,500	2,650,500	1,326,750	2,635,025
LEVEL	TEXT	TEXT AMT						
02	CITY CONTRIBUTIONS (DEBT SERVICE) FOR BUILDING CORPORATION BONDS, 2012 POLICE/FIRE BONDS, 2010 PUBLIC WORKS FACILITY REFUNDING, 2013 EMS TRAINING TOWER/FIRE STATION		2,635,025					
			2,635,025					
*		0	0	2,639,214	2,650,500	2,650,500	1,326,750	2,635,025
**	SB BUILDING CORPORATION	0	0	2,643,214	2,654,500	2,651,530	1,327,347	2,636,025
***	SB BUILDING CORPORATION	0	0	2,643,214	2,654,500	2,651,530	1,327,347	2,636,025

Fund 755 - South Bend Building Corporation

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
SB BUILDING CORPORATION								
755-0602-431.37-11	CAPITAL LEASE PRINCIPAL	0	0	2,040,000	2,040,000	1,130,000	1,130,000	2,100,000
LEVEL	TEXT	TEXT AMT						
02	DEBT SERVICE PRINCIPAL PAID THROUGH ESCROW:							
	2012 POLICE & FIRE REFUNDING #39	1,280,000						
	2010 PUBLIC WORKS BUILDING REFUNDING #36	595,000						
	2013 EMS TRAINING TOWER/FIRE STATION #116	225,000						
		2,100,000						
755-0602-431.37-12	CAPITAL LEASE INTEREST	0	0	599,214	599,214	305,470	305,470	532,025
LEVEL	TEXT	TEXT AMT						
02	DEBT SERVICE INTEREST PAID THROUGH ESCROW:							
	2012 POLICE & FIRE REFUNDING #39	284,520						
	2010 PUBLIC WORKS BUILDING REFUNDING #36	76,775						
	2013 EMS TRAINING TOWER & FIRE STATION #116	170,730						
		532,025						
755-0602-431.38-03	PAYING AGENT FEES	0	0	4,000	4,000	3,000	2,500	4,000
LEVEL	TEXT	TEXT AMT						
02	ESTIMATED PAYING AGENT FEES	4,000						
		4,000						
*	OTHER SERVICES & CHARGES	0	0	2,643,214	2,643,214	1,438,470	1,437,970	2,636,025
**	ENGINEERING	0	0	2,643,214	2,643,214	1,438,470	1,437,970	2,636,025
***	SB BUILDING CORPORATION	0	0	2,643,214	2,643,214	1,438,470	1,437,970	2,636,025

Fund 759 - Eddy Street Commons Capital

Fund Type	Capital Project				Control	City Funds					
	2015	2016	2017		2018	Forecast				Budget	
	Actual	Actual	Amended	06/30/17	Proposed	2019	2020	2021	2022	Variance	%
			Budget	Actual	Budget					2017-2018	Change
Revenue											
Interest Earnings	-	-	-	-	2,000	-	-	-	-	2,000	-
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	2,000	-	-	-	-	2,000	-
Expenditures by Type											
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Capital											
Land	-	-	-	-	-	-	-	-	-	-	-
Land Improvements	-	-	-	-	17,000,000	-	-	-	-	17,000,000	-
Buildings & Bldg Improve.	-	-	-	-	-	-	-	-	-	-	-
Motor Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Total Capital	-	-	-	-	17,000,000	-	-	-	-	17,000,000	-
Total Expenditures	-	-	-	-	17,000,000	-	-	-	-	17,000,000	-
Net Surplus / (Deficit)	-	-	-	-	(16,998,000)	-	-	-	-		
Beginning Cash Balance	-	-	-	-	16,998,000	-	-	-	-		
Cash Adjustments	-	-	16,998,000	-	-	-	-	-	-		
Ending Cash Balance	-	-	16,998,000	-	-	-	-	-	-		
Cash Reserves Target	-	-	16,998,000	-	-	-	-	-	-		

Cash Reserve
Bond fund - spend down to zero - no reserves required

Fund Purpose:

This fund accounts for the expenditures of the bond proceeds from the \$25 million Eddy Street Commons Bond issued in 2017 (closing date 8/14/17, debt schedule #163). The funds will be spent on Phase II of the Eddy Street Commons mixed use development near the University of Notre Dame.

Explain Significant Revenue and Expenditure Changes/Variations Below:

Since this fund was established mid-year, the City will file an additional appropriations request for any 2017 expenditures.

Fund 759 - Eddy Street Commons Capital

Five-Year Capital Improvement Plan

Name	Funding Source	2018 Budget	Forecast			Total	Justification
			2019	2020	2021		
Replacement Capital							
		-	-	-	-	-	
Project Capital							
Eddy Street Commons, Phase II	Bond Proceeds	17,000,000	-	-	-	17,000,000	Phase II of the Eddy Street Commons mixed use development near the University of Notre Dame
Total Replacement Capital							
Total Project Capital		17,000,000	-	-	-	17,000,000	Minimum Thresholds: Equipment \$10,000 Buildings \$100,000
Total Capital		17,000,000	-	-	-	17,000,000	

Explain Significant Spending on Capital Projects Below:

Fund 759 - Eddy Street Commons Capital

City of South Bend

Revenue

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015	2016	2017		2017	2018
		Actual	Actual	Original Budget	Amended Budget	YTD Actual	YTD Actual
EDDY ST. COMMONS CAPITAL							
759-1001-361.00-00	INTEREST EARNINGS	0	0	0	0	0	2,000
*		0	0	0	0	0	2,000

**	NEIGHBORHOOD ENGAGEMENT	0	0	0	0	0	2,000

***	EDDY ST. COMMONS CAPITAL	0	0	0	0	0	2,000

Fund 759 - Eddy Street Commons Capital

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015	2016	2017		2017	2018
		Actual	Actual	Original Budget	Amended Budget	YTD Actual	Proposed Expenditures
EDDY ST. COMMONS CAPITAL							
759-1001-460.42-01	LAND IMPROVEMENTS	0	0	0	0	0	17,000,000
EDDY ST. COMMONS CAPITAL							
02	ESTIMATED 2018 EXPENDITURES ON EDDY STREET COMMONS PHASE II BOND - BOND CLOSED 8/14/17 \$25 MILLION BOND, \$22.1 MILLION CONSTRUCTION FUND.		17,000,000				
*	CAPITAL	0	0	0	0	0	17,000,000
**	NEIGHBORHOOD ENGAGEMENT	0	0	0	0	0	17,000,000
***	EDDY ST. COMMONS CAPITAL	0	0	0	0	0	17,000,000

Fund 760 - Eddy Street Commons Debt Service

Fund Type	City Debt Service				Control	City Funds					
	2015 Actual	2016 Actual	2017 Amended Budget	06/30/17 Actual	2018 Proposed Budget	Forecast				Budget Variance 2017-2018	% Change
						2019	2020	2021	2022		
Revenue											
Interest Earnings	-	-	-	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	1,279,472	1,299,125	1,391,625	1,711,875	1,927,375	1,279,472	-
Total Revenue	-	-	-	-	1,279,472	1,299,125	1,391,625	1,711,875	1,927,375	1,279,472	-
Expenditures by Type											
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	25,000	50,000	145,000	475,000	720,000	25,000	-
Interest & Fees	-	-	-	-	1,254,472	1,249,125	1,246,625	1,236,875	1,207,375	1,254,472	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	1,279,472	1,299,125	1,391,625	1,711,875	1,927,375	1,279,472	-
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	1,279,472	1,299,125	1,391,625	1,711,875	1,927,375	1,279,472	-
Net Surplus / (Deficit)	-	-	-	-	-	-	-	-	-	-	-
Beginning Cash Balance	-	-	-	-	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	Cash Reserve 100% cash reserves per bond covenants	
Cash Adjustments	-	-	2,500,000	-	-	-	-	-	-		
Ending Cash Balance	-	-	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000		
Cash Reserves Target	-	-	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000		

Fund Purpose:
 This fund accounts for the receipt of payments from the City's North East Residential Area TIF Fund (436) and the subsequent semi-annual payment of debt service principal and interest to the bondholders. The par amount of the 2017 Eddy Street Commons Bond was \$25 million and the final payment is due February 15, 2037. This fund will hold a minimum of \$2.5 million in cash reserves per the bond covenant. The bonds were closed on August 14, 2017 and their first debt service payment is due on February 15, 2018. A debt service reserve amount of \$2.5 million dollars was established at the debt closing.C2

Explain Significant Revenue and Expenditure Changes/Variations Below:
 The principal and interest payments are set forth in the 20 year debt amortization schedule with the first payment made on February 15, 2018 and the final payment on February 15, 2037. The bond was issued for Phase II of the Eddy Street Commons mixed use development near the University of Notre Dame.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Estimated Revenue
EDDY ST. COMMONS DEBT SVC		0	0	0	0	0	0	1,279,472
760-1001-392.00-00	INTERFUND OPER. TRANSFER							
LEVEL	TEXT							
02	EDDY STREET COMMONS PHASE II LEASE RENTAL		1,279,472					
	FROM CITY FUND 436		1,279,472					
*		0	0	0	0	0	0	1,279,472
**	NEIGHBORHOOD ENGAGEMENT	0	0	0	0	0	0	1,279,472
***	EDDY ST. COMMONS DEBT SVC	0	0	0	0	0	0	1,279,472

LEVEL	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015	2016	2017	2017	2017	2018
			Actual	Actual	Original Budget	Amended Budget	YTD Actual	YTD Actual
		EDDY ST. COMMONS DEBT SVC						
		760-1001-460.37-11 CAPITAL LEASE PRINCIPAL	0	0	0	0	0	25,000
		TEXT AMT		25,000				
02		EDDY STREET COMMONS PHASE II - DEBT SCHEDULE #163		25,000				
		760-1001-460.37-12 CAPITAL LEASE INTEREST	0	0	0	0	0	1,253,472
		TEXT AMT		1,253,472				
02		EDDY STREET COMMONS PHASE #2 - DEBT SCHEDULE #163		1,253,472				
		760-1001-460.38-03 PAYING AGENT FEES	0	0	0	0	0	1,000
		TEXT AMT		1,000				
02		EDDY STREET COMMONS PHASE II		1,000				
*		OTHER SERVICES & CHARGES	0	0	0	0	0	1,279,472
**		NEIGHBORHOOD ENGAGEMENT	0	0	0	0	0	1,279,472
***		EDDY ST. COMMONS DEBT SVC	0	0	0	0	0	1,279,472

Fund 101 - General Fund Department 0401 - Administration & Finance

Expenditures by Type					2018 Proposed Budget	Forecast				Budget Variance 2017-2018	% Change
	2015	2016	2017	06/30/17		2019	2020	2021	2022		
	Actual	Actual	Amended Budget	Actual							
Personnel											
Salaries & Wages	1,207,387	1,285,999	1,424,633	695,518	1,581,515	1,613,145	1,645,408	1,678,316	1,711,883	156,882	11%
Fringe Benefits	437,706	499,785	629,182	280,675	698,935	720,696	743,209	766,499	790,597	69,753	11%
Total Personnel	1,645,093	1,785,784	2,053,815	976,193	2,280,450	2,333,842	2,388,617	2,444,816	2,502,480	226,635	11%
Supplies	32,487	22,195	25,158	15,487	23,500	23,500	23,500	23,500	23,500	(1,658)	-7%
Services & Charges											
Professional Services	51,207	68,664	103,373	71,753	189,200	189,200	192,984	192,984	196,844	85,827	83%
Printing & Advertising	891	878	1,500	780	900	500	200	-	-	(600)	-40%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	9,665	18,241	7,560	4,605	10,210	10,000	10,000	10,000	10,000	2,650	35%
Travel	7,848	8,790	12,600	5,525	11,100	11,100	11,100	11,100	11,100	(1,500)	-12%
Repairs & Maintenance	10,006	9,900	6,616	2,323	8,000	8,000	8,000	8,000	8,000	1,384	21%
Other Interfund Allocations	12,202	25,127	229,062	114,528	190,598	190,598	194,134	197,742	201,421	(38,464)	-17%
Debt Service											
Principal	2,440	4,303	4,493	2,434	2,801	2,295	2,430	-	-	(1,692)	-38%
Interest & Fees	1,732	2,165	586	313	348	211	76	-	-	(238)	-41%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	5,616	9,180	4,705	2,352	6,150	6,273	6,398	6,526	6,657	1,445	31%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	34,015	32,788	26,883	20,558	32,539	31,139	30,139	30,139	30,139	5,656	21%
Total Services & Charges	135,622	180,036	397,378	225,171	451,846	449,316	455,462	456,491	464,161	54,468	14%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	1,813,202	1,988,015	2,476,351	1,216,850	2,755,796	2,806,658	2,867,579	2,924,807	2,990,140	279,445	11%
Revenue											
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	1,168	16,699	12,304	12,262	12,050	13,000	13,000	13,000	13,000	(254)	-2%
Total Revenue	1,168	16,699	12,304	12,262	12,050	13,000	13,000	13,000	13,000	(254)	-2%

Department Purpose:

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

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

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

Department 101-0401 - Administration & Finance

Accomplishments, Goals, KPI's

2017 Accomplishments & Outcomes

- Received GFOA Award for the 2015 CAFR, 2015 PAFR and the 2017 Budget Book (only municipality in Indiana to receive all 3 awards)
- Merged Central Services and Purchasing into one department within Administration & Finance to gain efficiencies throughout the City
- Presented a Reintroduction of Central Services workshop to all departments to help rollout our vision of what is to come with the Division

2018 Department Goals & Objectives and Linkage to City Results

- Continue to receive the CAFR, PAFR and Budget Book awards from GFOA
- Roll out the new Purchasing Division with measurable goals to ensure the efficiencies are being reached throughout the City
- Begin to work with Fiscal Officers to ensure all fiscal personnel within departments are utilized as efficiently as possible
- Continue to work with IT to select new ERP system to replace the current accounting software, NaviLine, to gain efficiencies throughout the City

Key Performance Indicators (KPI's)

Measure	Type	2018 Long Term Goal	2015 Actual	2016 Actual	2017 Target
- Award-Winning Documents	Output	3	2	3	3

Types: output, efficiency, effectiveness, quality, outcome, technology

2018 Significant Changes/Challenges/Opportunities

- Consolidation of Purchasing and Central Services is a great opportunity for seeing gains in efficiencies and dollars throughout the City

Department 101-0401 - Administration & Finance

Staffing (Full-Time Employees only)

Position (* New title or additional position)	2017			2018	Forecast			
	2016 Actual	Amended Budget	06/30/17 Actual	Proposed Budget	2019	2020	2021	2022
Non-Bargaining								
Finance:								
City Controller	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Chief Financial Officer *	-	-	-	1.0	1.0	1.0	1.0	1.0
Deputy Controller	1.0	1.0	1.0	-	-	-	-	-
Director of City Finance	1.0	-	-	-	-	-	-	-
Director of Treasury	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Director of Budget & Accounting	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Dir. of Finance - Water Works	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Dir. of Finance - Wastewater	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Dir. of Finance - Morris/Palais (VPA)	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Dir. of Finance - Parks (VPA)	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Dir. of Finance - Public Safety	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Dir. of Finance - DCI (Director II DCI)	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Dir. of Finance - Code/AC&C/Engin.	-	-	-	1.0	1.0	1.0	1.0	1.0
Senior Budget Analyst	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Grants Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Accounts Payable Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Payroll Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Accounting Assistant	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Financail Specialist II	1.0	-	-	-	-	-	-	-
IT:								
System Specialist II	2.0	-	-	-	-	-	-	-
System Specialist III	1.0	-	-	-	-	-	-	-
System Specialist IV	2.0	-	-	-	-	-	-	-
Performance Improvement Manager	1.0	-	-	-	-	-	-	-
Human Resources:								
Director of Human Resources	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Talent Manager	1.0	1.0	1.0	-	-	-	-	-
Deputy Director of Human Resources *	-	-	-	1.0	1.0	1.0	1.0	1.0
Sr. HR Generalist (Public Safety Focus)	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
HR Generalist	1.0	1.0	1.0	-	-	-	-	-
HR Generalist/Benefits Coordinator	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Benefits Manager *	-	-	-	1.0	1.0	1.0	1.0	1.0
Administrative Assistant II	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Inclusion:								
Diversity Compliance/Inclusion Officer	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Purchasing:								
Purchasing Manager	1.0	1.0	1.0	-	-	-	-	-
Shared Positions:								
Administrative Assistant I *	-	-	-	1.0	1.0	1.0	1.0	1.0
Total Non-Bargaining	23.0	23.0	23.0	24.0	24.0	24.0	24.0	24.0
Bargaining								
Total Bargaining	-	-	-	-	-	-	-	-
Total Full-Time Employees	23.0	23.0	23.0	24.0	24.0	24.0	24.0	24.0

Explain Significant Staffing Changes Below:

Purchasing Manager position is being transferred to Central Services due to the recent consolidation of Purchasing within Central Services. The Administrative Assistant position is being requested to help with Finance, Human Resources and Innovation & Technology as a shared resource for the teams. The HR Generalist will be promoted to HR Generalist/Benefits Coordinator and the current HR Generalist/Benefits Coordinator will be promoted to the new Benefits Manager position. The Talent Manager will be promoted to Deputy Director of Human Resources.

101-0401 Administration & Finance

City of South Bend

Revenue

LEVEL	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015	2016	2017	2017	2017	2017	2017	2017	2018
			Actual	Actual	Original Budget	Ammended Budget	YTD Actual	YTD Actual	YTD Actual	Estimated Revenue	
	101-0401-360.00-00	MISCELLANEOUS REVENUE	336	0	0	0	0	0	0	0	0
	101-0401-360.87-00	P-CARD COMMISSIONS	0	13,548	12,000	12,254	12,254	12,254	12,254	12,254	12,000
		TEXT AMT									
02		P-CARD COMMISSION TO BE REC'D IN 2018 BASED ON		12,000							
		2017 PURCHASES - 1% OF TOTAL SPEND FOR 2017		12,000							
*			336	13,548	12,000	12,254	12,254	12,254	12,254	12,254	12,000
	101-0401-380.10-62	OFFICE MAX REBATE	612	536	0	0	0	0	0	0	0
	101-0401-380.10-99	MISC. REIMBURSEMENTS	220	2,615	50	50	8	8	8	8	50
*			832	3,151	50	50	8	8	8	8	50
**		CONTROLLER	1,168	16,699	12,050	12,304	12,262	12,262	12,262	12,262	12,050

101-0401 Administration & Finance

City of South Bend

Expenditures

LEVEL	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
02	101-0401-415.10-01	REGULAR WAGES	1,170,053	1,249,770	1,418,587	1,418,587	915,766	692,013	1,567,375
		TEXT AMT							
		FINANCE:							
		CITY CONTROLLER		119,514					
		CHIEF FINANCIAL OFFICER		97,420					
		DIRECTOR OF TREASURY		76,159					
		DIRECTOR OF BUDGET & ACCOUNTING		76,159					
		DIRECTOR OF FINANCE - WATER WORKS		66,554					
		DIRECTOR OF FINANCE - WASTEWATER		66,554					
		DIRECTOR OF FINANCE - MORRIS/PALAIS (VPA)		66,554					
		DIRECTOR OF FINANCE - PARKS (VPA)		66,554					
		DIRECTOR OF FINANCE - PUBLIC SAFETY		66,554					
		DIRECTOR OF FINANCE - DCI (DIRECTOR II DCI)		79,070					
		DIRECTOR OF FINANCE - CODE/ACC/ENGINEERING		66,554					
		SENIOR BUDGET ANALYST		63,673					
		GRANTS MANAGER		60,581					
		ACCOUNTS PAYABLE SUPERVISOR		49,045					
		PAYROLL SUPERVISOR		47,852					
		ACCOUNTING ASSISTANT		43,629					
		HUMAN RESOURCES:							
		DIRECTOR OF HUMAN RESOURCES		90,096					
		DEPUTY DIRECTOR OF HUMAN RESOURCES		75,000					
		SR. HUMAN RESOURCE GENERALIST		62,424					
		BENEFITS MANAGER		59,533					
		HUMAN RESOURCE GENERALIST/BENEFITS COORDINATOR		41,616					
		ADMINISTRATIVE ASSISTANT II		41,726					
		INCLUSION:							
		DIVERSITY COMPLIANCE/INCLUSION OFFICER		78,030					
		SHARED POSITIONS:							
		ADMINISTRATIVE ASSISTANT I		40,524					
		LESS SALARY CAP ADJUSTMENT		34,000-					
				1,567,375					
			36,674	27,765	0	6,046	6,247	3,505	14,140

LEVEL	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
02	101-0401-415.10-03	SEASONAL & INTERNS							
		TEXT AMT							
		TEXT							
		HR AND FINANCE INTERNS - 2 INTERNS X 9 WEEKS		3,636					
		X 20 HOURS X \$10.10							
		DIVERSITY & INCLUSION INTERN		10,504					
		\$10.10 X 20 HOURS X 52 WEEKS		14,140					
			660	464	0	0	0	0	0
		101-0401-415.10-04 EXTRA AND OVERTIME	0	8,000	0	0	0	0	0
		101-0401-415.10-10 HIRING BONUS	89,649	95,909	108,522	108,522	68,284	51,445	120,527
		101-0401-415.11-01 FICA - REGULAR							

LEVEL	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
		TEXT AMT							

101-0401 Administration & Finance

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
02	TOTAL PAYROLL \$1,561,366 X 7.65% INTERNS \$14,140 X 7.65%	119,445 1,082 120,527						
101-0401-415.11-04	PERF - REGULAR	130,302	141,566	158,882	158,882	102,489	77,505	174,873
LEVEL	TEXT		TEXT AMT					
02	ELIGIBLE WAGES \$1,561,366 X 11.2%		174,873					
			174,873					
101-0401-415.11-07	UNEMPLOYMENT COMP	3,260	1,626	3,546	0	0	0	0
101-0401-415.11-08	HEALTH INSURANCE	199,580	247,411	359,858	351,898	196,967	146,353	394,363
LEVEL	TEXT		TEXT AMT					
02	HEALTH INSURANCE - 24.2 X \$16,200 PER YEAR LTD - 24.2 X \$96 PER YEAR		392,040 2,323 394,363					
101-0401-415.11-09	LIFE INSURANCE	2,305	2,130	2,760	2,760	1,576	1,156	2,904
LEVEL	TEXT		TEXT AMT					
02	LIFE INSURANCE - 24.2 X \$120		2,904					
			2,904					
101-0401-415.11-12	AUTO ALLOWANCE	150	7,200	0	4,800	4,700	2,900	0
101-0401-415.11-22	PARKING ALLOWANCE	8,507	336-	0	0	0	0	0
101-0401-415.11-24	CELL PHONE ALLOWANCE	2,875	3,515	660	1,320	1,155	825	1,320
LEVEL	TEXT		TEXT AMT					
02	HR EMPLOYEES (\$55 X 12 MONTHS X 2 EMPLOYEES)		1,320 1,320					
			764	1,000	1,000	642	491	1,000
101-0401-415.11-25	FRINGE BENEFIT TAXES	1,078						
LEVEL	TEXT		TEXT AMT					
02	MISC TAXES ON FRINGE BENEFITS		1,000 1,000					
			0	0	0	0	0	3,948
101-0401-415.11-29	PARENTAL LEAVE	0						
LEVEL	TEXT		TEXT AMT					
02	SALARY \$1,579,065 X 0.25%		3,948 3,948					
*	PERSONNEL SERVICES	1,645,093	1,785,784	2,053,815	2,053,815	1,297,826	976,193	2,280,450
101-0401-415.21-02	PRINT SHOP	8,927	1,073	1,500	1,500	885	707	1,500

101-0401 Administration & Finance

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
02	2018 FIXED COST ALLOCATION #3 - CENTRAL STORES		5,365					
		0	5,365					
101-0401-415.31-73	PRINT SHOP ALLOCATION		6,048	8,988	8,988	5,992	4,494	8,410
LEVEL	TEXT		TEXT AMT					
02	2018 ALLOCATION		8,410					
			8,410					
101-0401-415.31-75	311 CALL CENTER ALLOC	0	5,927	0	0	0	0	0
101-0401-415.31-76	IT ALLOCATION	0	0	0	0	0	0	176,823
LEVEL	TEXT		TEXT AMT					
02	2018 FIXED COST ALLOCATION INFORMATION TECH FINANCE (INCLUDES PBB \$20K)		176,823					
	HUMAN CAPITAL & INCLUSION(INCLUDES LINKEDIN \$19K)		176,823					
101-0401-415.32-02	POSTAGE	7,382	7,654	7,500	7,500	5,325	4,446	8,900
LEVEL	TEXT		TEXT AMT					
02	ESTIMATE POSTAGE COSTS 2018 (2018 SHOULD BE FINAL YEAR TO MAIL OUT W-2'S)		8,900					
			8,900					
101-0401-415.32-21	TRAVEL - MILEAGE	1,860	1,043	2,200	2,200	606	577	2,200
LEVEL	TEXT		TEXT AMT					
02	ESTIMATED TRAVEL COSTS - DLGF, SBOA, IACT		1,000					
	FISCAL OFFICER TRAVEL		400					
	HR TRAVEL TO CONFERENCES		800					
			2,200					
101-0401-415.32-22	TRAVEL - AIRFARE	1,281	2,153	3,300	3,300	3,904	1,500	1,800
LEVEL	TEXT		TEXT AMT					
02	GFOA ANNUAL CONFERENCE (MAX OF 2 ATTENDEES)		1,000					
	FISCAL OFFICE TRAVEL		800					
			1,800					
101-0401-415.32-23	TRAVEL - HOTEL	3,358	4,091	5,000	5,000	3,661	2,601	5,000
LEVEL	TEXT		TEXT AMT					
02	GFOA CONFERENCE		2,000					
	HR CONFERENCES		2,000					
	FISCAL OFFICER TRAVEL		1,000					
			5,000					

101-0401 Administration & Finance

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
101-0401-415.32-24	TRAVEL - MEALS	663	695	1,500	1,500	1,334	704	1,500
LEVEL	TEXT		TEXT AMT					
02	GFOA CONFERENCE		500					
	HR CONFERENCES		500					
	FISCAL OFFICER TRAVEL		500					
			1,500					
101-0401-415.32-25	TRAVEL - OTHER	686	808	600	600	299	144	600
LEVEL	TEXT		TEXT AMT					
02	GFOA CONFERENCE		200					
	HR CONFERENCES		300					
	FISCAL OFFICER TRAVEL		100					
			600					
101-0401-415.33-02	PUBLICATION LEGAL NOTICE	891	878	1,500	1,500	780	780	900
LEVEL	TEXT		TEXT AMT					
02	SOUTH BEND TRIBUNE AND TRI COUNTY NEWS LEGAL ADS		900					
	BUSINESS LICENSING AND ANNUAL GATEWAY REPORTS		900					
101-0401-415.34-02	LIABILITY INSURANCE	5,616	9,180	4,705	4,705	3,136	2,352	6,150
LEVEL	TEXT		TEXT AMT					
02	2018 FIXED COST ALLOCATION #5		6,150					
	LIABILITY INSURANCE		6,150					
101-0401-415.36-01	BUILDING R&M	425	1,149	0	0	0	0	0
101-0401-415.36-02	OFFICE EQUIP R&M	9,581	8,751	8,000	6,456	3,281	2,323	8,000
LEVEL	TEXT		TEXT AMT					
02	COPIER MAINTENANCE		8,000					
			8,000					
101-0401-415.36-04	COMPUTER EQUIP R&M	9,824	10,836	217,519	217,519	145,008	108,756	0
101-0401-415.36-05	OTHER EQUIP R&M	0	0	0	160	0	0	0
101-0401-415.37-11	CAPITAL LEASE PRINCIPAL	2,440	4,303	4,493	4,493	3,239	2,434	2,801
LEVEL	TEXT		TEXT AMT					
02	2013 ADMINISTRATIVE COPIER #114		634					
	2016 ADMINISTRATIVE COPIER #151		2,167					
			2,801					
101-0401-415.37-12	CAPITAL LEASE INTEREST	132	565	586	586	360	313	348
LEVEL	TEXT		TEXT AMT					

101-0401 Administration & Finance

City of South Bend

Expenditures

LEVEL	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
02	2013 ADMINISTRATIVE COPIER #114		10						
	2016 ADMINISTRATIVE COPIER #151		338						
			348						
	101-0401-415.39-03	PAYING AGENT FEES	1,600	1,600	0	0	0	0	0
	101-0401-415.39-01	REFUNDS, AWARDS, INDEMNITIES	0	160	0	128	128	28	0
	101-0401-415.39-10	SUBSCRIPTIONS	270	1,745	1,700	0	0	0	0
	101-0401-415.39-11	DUES & MEMBERSHIPS	3,145	2,629	3,939	4,655	4,655	4,320	12,139
		TEXT AMT							
02	GFOA		1,680						
	ASSOCIATION OF GOVERNMENT ACCOUNTANTS		95						
	AMERICAN PAYROLL ASSOCIATION		219						
	IWA		225						
	SOCIETY OF HUMAN RESOURCES		570						
	MICHIGANA SOCIETY OF HUMAN RESOURCES		35						
	INTERNATIONAL PUBLIC MANAGEMENT		390						
	FINANCIAL EXECUTIVES		225						
	LAW LICENSES		200						
	MID-STATES MSDC (D&I)		3,000						
	G.A.R.E. (D&I)		3,000						
	WBENC (D&I)		2,500						
			12,139						
	101-0401-415.39-39	BANK CREDIT CARD CHARGES	1,373	1,597	3,000	3,000	1,485	1,343	3,000
		TEXT AMT							
02	BUSINESS LICENSE FUNCTION ACCEPTS CREDIT CARD		3,000						
	ESTIMATE BASED ON TRENDS		3,000						
	101-0401-415.39-70	EDUCATION & TRAINING	9,665	18,241	9,960	7,560	9,140	4,605	10,210
		TEXT AMT							
02	GFOA ANNUAL CONFERENCE (2 ATTENDEES ANNUALLY)		900						
	PAYROLL CONTINUING EDUCATION		1,760						
	AIM BUDGET SEMINARS		600						
	STATE BOARD OF ACCOUNTS TRAINING		500						
	OTHER GFOA/FINANCE TRAINING		1,000						
	OTHER HR TRAINING		3,200						
	ACCA CONFERENCE (D&I)		650						
	D&I TRAINING (CITY WIDE)		1,600						
			10,210						
	101-0401-415.39-89	MISC CHARGES & SVCS	21,845	19,003	6,800	11,600	11,258	10,422	8,500
		TEXT AMT							
02	OTHER COSTS		1,000						

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015	2016	2017	2017	2017	2018
		Actual	Actual	Original Budget	Amended Budget	YTD Actual	YTD Actual
	VETERANS' LUNCHEON		3,500				
	NCIEBC @ ST MARY'S COLLEGE (SPONSOR LUNCH)		4,000				
			8,500				
		135,622	180,036	338,445	397,378	282,044	451,846
*	OTHER SERVICES & CHARGES	1,813,202	1,988,015	2,415,760	2,476,351	1,599,207	1,216,850
**	CONTROLLER						2,755,796

Fund 101 - General Fund

Department 1008 - Human Rights

Expenditures by Type	2015	2016	2017	06/30/17 Actual	2018	Forecast				Budget	% Change	
	Actual	Actual	Amended Budget		Proposed Budget	2019	2020	2021	2022	Variance 2017-2018		
Personnel												
Salaries & Wages	215,714	201,519	201,905	110,060	206,025	210,145	214,348	218,635	223,008	4,120	2%	
Fringe Benefits	77,100	81,792	92,131	43,857	105,015	108,657	112,862	117,256	121,839	12,884	14%	
Total Personnel	292,814	283,311	294,036	153,918	311,040	318,802	327,210	335,891	344,847	17,004	6%	
Supplies	954	1,200	1,037	337	1,037	1,040	1,050	1,060	1,070	-	0%	
Services & Charges												
Professional Services	1,561	-	800	-	-	-	-	-	-	(800)	-100%	
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-	
Utilities	-	-	-	-	-	-	-	-	-	-	-	
Education & Training	-	270	1,000	-	2,500	2,500	2,500	2,500	2,500	1,500	150%	
Travel	509	776	1,800	228	600	600	600	600	600	(1,200)	-67%	
Repairs & Maintenance	9,896	9,818	10,442	4,431	10,742	10,700	10,700	10,700	10,700	300	3%	
Other Interfund Allocations	3,446	4,656	63,714	31,860	66,980	68,319	69,686	71,080	72,501	3,266	5%	
Debt Service												
Principal	-	-	-	-	-	-	-	-	-	-	-	
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-	
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-	
Insurance	1,704	1,632	1,226	612	1,251	1,251	1,251	1,251	1,251	25	2%	
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	
Other Services & Charges	50,452	47,494	51,750	23,083	52,950	52,950	52,950	52,950	52,950	1,200	2%	
Total Services & Charges	67,568	64,646	130,732	60,214	135,023	136,320	137,687	139,081	140,502	4,291	3%	
Capital	10,407	-	-	-	-	-	-	-	-	-	-	
Total Expenditures	371,743	349,157	425,805	214,469	447,100	456,162	465,947	476,032	486,419	21,295	5%	

Department Purpose:

The Human Rights mission is to educate and promote fair housing as well as ensure that all citizens receive equal opportunity for education, employment, access to public conveniences and accommodations, and the acquisition through purchase or rental of real property including but not limited to, housing and the elimination of segregation or separation based on race, religion, color, sex, disability, national origin, ancestry, sexual orientation or gender identity and familial status in housing, since such segregation is an impediment to equal opportunity.

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

The Commission plans to increase the salaries of (2) Investigator VI's by 10% to compensate them for the added workload they will be taking on. The Commission would also like to move both individuals into management positions. The Commission lost two of its employees and there are no plans to replace them. The remaining three investigators will be assuming the duties. One employee has moved from employment matters to housing matters and will be keeping some of her previous duties which will increase her work load more. Another employee will be assuming some employment matters as well as maintaining her case load. She will also be working with the Staff Attorney and the Commission Attorney after probable cause has been found in all of the Commission's cases. She will be setting up conciliation conferences and public hearings through the Commission's two hearing officers (attorneys). The Commission plans to promote an Investigator IV to an Investigator V position to compensate her for her additional workload. Along with the additional case load she will be assisting with scheduling and working on upcoming trainings. She will also be working on the Commission's Annual Fair Housing Training and Awards Luncheon. She will also be working on computer graphics in conjunction with any outside advertising that the Commission might do concerning upcoming trainings. She will also be working with the Director in an effort to bring the Indiana Consortium to South Bend next year. Her customer service skills will be a plus in this endeavor. If the Commission is responsible the conference next year, she will be responsible for planning and scheduling some of the trainings.

Department 101-1008 - Human Rights

Accomplishments, Goals, KPI's

2017 Accomplishments & Outcomes

- Hosted the annual Fair Housing training, which is open to the public at no cost. Over 100 attendees were trained by Merilyn Brown, HUD Attorney Advisor for the US Department of Housing and Urban Development.
- Awarded three Human Rights Awareness scholarships totaling \$6,000 and recognized four community members in the area of Human Rights.
- Provided training for South Bend Housing Authority, Center Management Corp., Post Acquisition at the CCB, in landlord-tenant rights, landlord responsibilities, general housing rights, and employment rights.
- Attended the annual Indiana Consortium of State and Local Human Rights Agencies Training Conference, Equal Employment Opportunity Commission (EEOC)/Fair Employment Practices Agencies (FEPA) National Training Conference and Housing and Urban Development (HUD) Training at John Marshall Law School.
- Successfully maintained Federal contracts with the EEOC and the US Department of Housing and Urban Development by meeting contractual obligations.
- Director, Lonnie Douglas, was reappointed to the EEOC - FEPA Committee.
- Worked in the community with the Diversity & Inclusion Director. Continued to inform residents that diversity strengthens and benefits our community through inclusion of all types of people.
- Successfully passed HUD Audit Review
- Commission outreach provided via Study Circles, National Night Out Against Crime (with the South Bend Police Department), and Dr. Martin Luther King Jr. Day event.

2018 Department Goals & Objectives and Linkage to City Results

- Continue to work with the City of Mishawaka and St. Joseph County to ensure that all of the residents of St. Joseph County are ensured equal opportunity.
- The Commission will continue the policy that all cases filed with the Commission must be completed within 180 days or less with an exception for those cases that require legal intervention. Those cases must be completed within 360 days.
- Continue to seek grants and other forms of revenue to supplement the general fund budget.
- Continue to work in the community with the Diversity & Inclusion Director. Continue to inform residents that diversity strengthens and benefits our community through our community through inclusion of all types of people.
- Work with the Diversity and Inclusion Director in an effort to further the City's goal of ensuring that all employees in the City have the opportunity to accel.
- Maintain Federal contracts with EEOC and HUD and local contracts with Community Investment.

Key Performance Indicators (KPI's)

Measure	Type	2018	2015	2016	2017
		Long Term Goal	Actual	Estimated	Target
- Number of cases over 180 days	efficiency/outcome	9	21	20	13
- Number of open cases	output/efficiency	54	61	53	60
- Number of trainings done	effectiveness/goal	24	10	22	24
- Number of inquiries handled within city limits	quality/efficiency	2,900	2,840	2,689	2,500
- Number of no cause	outcome	88	37	80	96
- Number of probable cause	outcome	1	6	6	2

Types: output, efficiency, effectiveness, quality, outcome, technology

2018 Significant Changes/Challenges/Opportunities

- Opportunity to partner with County to become a city-county human rights commission, which would increase cases, inquiries, and equal opportunity community-wide.
- In preparation of the reduction of property tax revenue in 2020, the Commission will not be replacing the two vacant positions.
- Due to the loss of two investigator positions the workload has increased substantially therefore three investigators left are being asked to absorb the increased workload. Two investigators workload has increased substantially and should be compensated accordingly.
- Opportunity for training by EEOC and HUD for all staff
- Challenge due to an increase in inquires and caseloads leads to a need for administrative assistance to allow Investigators to investigate and meet their contractual obligations.
- Opportunity for an upward mod in EEOC funds due to increase in case closures.

Department 101-1008 - Human Rights

Staffing (Full-Time Employees only)

Position (* New title or additional position)	2017			2018 Proposed Budget	Forecast			
	2016 Actual	Amended Budget	06/30/17 Actual		2019	2020	2021	2022
Non-Bargaining								
Director - Human Rights	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Investigator VI	1.0	1.0	1.0	-	-	-	-	-
Investigator IV	2.0	1.0	1.0	-	-	-	-	-
Administrative Assistant I	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Employment Manager *	-	-	-	1.0	1.0	1.0	1.0	1.0
Investigator V	-	-	-	1.0	1.0	1.0	1.0	1.0
Total Non-Bargaining	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Bargaining								
Total Bargaining	-	-	-	-	-	-	-	-
Total Full-Time Employees	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0

Explain Significant Staffing Changes Below:

The Commission plans to move Investigator VI to a new management position titled Employment Manager (pending Mayor approval). This is to compensate for the added workload for this position. In addition, the Commission plans to promote Investigator IV to an Investigator V due to increased workload.

101-1008 Human Rights General

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
101-1008-415.10-01	REGULAR WAGES	197,928	187,156	192,424	200,012	136,325	108,167	206,025
LEVEL	TEXT		TEXT AMT					
02	1 DIRECTOR HUMAN RIGHTS		71,400					
	1 EMPLOYMENT MANAGER		53,397					
	1 INVESTIGATOR V *CHANGE FROM IV TO V		48,312					
	1 ADMINISTRATIVE ASSISTANT I		40,524					
	SALARY ALLOWANCE		7,608-					
	NET BUDGET (COMPUTED BY NAVALINE \$206,025)		206,025					
101-1008-415.10-09	PERMANENT PART-TIME	17,786	14,363	0	1,893	1,893	1,893	0
LEVEL	TEXT		TEXT AMT					
02	CHANGE TO 1 FULL TIME ADMIN ASST I FOR 2017							
101-1008-415.11-01	FICA - REGULAR	16,007	14,923	14,720	14,720	10,394	8,244	15,761
LEVEL	TEXT		TEXT AMT					
02	TOTAL WAGES \$206,025 X 7.65%		15,761					
			15,761					
101-1008-415.11-04	PERF - REGULAR	22,168	20,962	21,551	21,551	15,480	12,327	23,075
LEVEL	TEXT		TEXT AMT					
02	REGULAR WAGES \$206,025 X 11.20%		23,075					
			23,075					
101-1008-415.11-07	UNEMPLOYMENT COMP	523	283	481	0	0	0	0
101-1008-415.11-08	HEALTH INSURANCE	37,922	45,144	64,260	55,260	28,779	23,011	65,184
LEVEL	TEXT		TEXT AMT					
02	LONG-TERM DISABILITY:							
	4 EMP. X \$96		384					
	HEALTH INS/FAMILY COVERAGE:							
	4 EMP. X \$16,200 PER YEAR		64,800					
			65,184					
101-1008-415.11-09	LIFE INSURANCE	480	480	600	600	355	275	480
LEVEL	TEXT		TEXT AMT					
02	LIFE INSURANCE:							
	4 EMP. X \$120		480					
			480					
101-1008-415.11-29	PARENTAL LEAVE	0	0	0	0	0	0	515
LEVEL	TEXT		TEXT AMT					
02	SALARIES \$206,025 X 0.25%		515					

101-1008 Human Rights General

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	2018 Proposed Expenditures
* PERSONNEL SERVICES		292,814	283,311	294,036	294,036	193,226	311,040
101-1008-415.21-01 OFFICIAL RECORDS		0	111	0	0	0	0
LEVEL	TEXT		TEXT AMT				
02	COURT RECORDERS FOR HEARINGS (MOVED TO SERVICES)						
	101-1008-415.21-02 PRINT SHOP	657	0	0	0	0	0
	101-1008-415.21-03 C.S. OFFICE SUPPLIES	297	591	537	537	337	537
LEVEL	TEXT		TEXT AMT				
02	CLEANING SUPPLIES - MOPS, BROOMS, PAPER TOWELS, OFFICE SUPPLIES - PAPER CLIPS, STAPLES, TABLETS, TONER, GLUE STICKS, TABS, 3 RING BINDERS, POST-IT NOTES		537				
101-1008-415.21-04 OTHER OFFICE SUPPLIES		0	498	500	500	0	500
LEVEL	TEXT		TEXT AMT				
02	MATERIALS AND SUPPLIES		500				
			500				
* SUPPLIES		954	1,200	1,037	1,037	337	1,037
101-1008-415.31-06 OTHER PROFESSIONAL SVCS		1,561	0	800	800	0	0
LEVEL	TEXT		TEXT AMT				
02	COURT RECORDERS FOR HEARINGS (FROM SUPPLIES) EXPENSED MOVED TO 258-1008 TO OFFSET EXPENSES						
	101-1008-415.31-70 ADM FEE ALLOCATION	0	0	12,820	12,820	8,544	14,301
LEVEL	TEXT		TEXT AMT				
02	2018 FIXED ADMINISTRATIVE FEE ALLOCATION		14,301				
			14,301				
101-1008-415.31-71 CENTRAL STORES ALLOCATION		302	288	260	260	176	612
LEVEL	TEXT		TEXT AMT				
02	2018 FIXED COST ALLOCATION #3 CENTRAL STORES		612				
			612				
101-1008-415.31-73 PRINT SHOP ALLOCATION		0	624	896	896	600	1,086
LEVEL	TEXT		TEXT AMT				

101-1008 Human Rights General

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	2018 Proposed Expenditures
02	2018 FIXED PRINT SHOP ALLOCATION FEE #4	0	1,086 1,086	0	0	0	50,981
	101-1008-415.31-76 IT ALLOCATION						
LEVEL	TEXT		TEXT AMT				
02	2018 FIXED COST ALLOCATION #7 INFORMATION TECHNOLOGY		50,981 50,981				
	101-1008-415.32-02 POSTAGE	6,570	6,018	7,500	6,300	5,544	7,500
LEVEL	TEXT		TEXT AMT				
02	ESTIMATE		7,500 7,500				
	101-1008-415.32-05 OTHER COMM/TRANS	509	776	600	1,800	431	600
LEVEL	TEXT		TEXT AMT				
02	INDIANA SECURITY - ALARM SYSTEM		600 600				
	101-1008-415.34-02 LIABILITY INSURANCE	1,704	1,632	1,226	1,226	816	1,251
LEVEL	TEXT		TEXT AMT				
02	2018 FIXED COST ALLOCATION #5 LIABILITY INSURANCE		1,251 1,251				
	101-1008-415.36-01 BUILDING R&M	8,745	8,545	7,400	8,900	5,825	9,200
LEVEL	TEXT		TEXT AMT				
02	SWEETUM OFFICE CLEANING - \$150/WEEK X 52 WEEKS ROSE PEST CONTROL - EXTERMINATING CINTAS - ENTRANCE MAT MAINTENANCE PELTZ - AIRCONDITIONER/HEATER REPAIRS AS NEEDED		7,800 600 400 400 9,200				
	101-1008-415.36-02 OFFICE EQUIP R&M	1,151	1,273	1,542	1,542	116	1,542
LEVEL	TEXT		TEXT AMT				
02	MISC. REPAIR ADAMS REMCO-COPIER MAINTENANCE AGREEMENT		642 900 1,542				
	101-1008-415.36-04 COMPUTER EQUIP R&M	3,144	3,744	49,738	49,738	33,160	0
	101-1008-415.37-03 OFFICE SPACE	43,235	40,954	44,150	44,150	29,974	44,150
LEVEL	TEXT		TEXT AMT				

101-1008 Human Rights General

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
02	OFFICE SPACE AT 319 NILE AVENUE \$3,679 X 12 MONTHS (THROUGH 11/2/17) LEASE APPROVED BY COMMON COUNCIL ON 7/9/12 RESOLUTION NO. 4193-12. SUBSTITUTE BILL NO. 12-47		44,150					
		177	472	700	700	0	0	700
101-1008-415.39-10	SUBSCRIPTIONS							
LEVEL	TEXT		TEXT AMT					
02	SUBSCRIPTIONS FOR HUMAN RIGHTS OFFICE		700					
	SOUTH BEND TRIBUNE							
	EMPLOYMENT NEWSLETTER							
	LOCAL PUBLICATIONS/WUES		700					
101-1008-415.39-11	DUES & MEMBERSHIPS	50	50	600	600	50	50	600
LEVEL	TEXT		TEXT AMT					
02	DUES AND MEMBERSHIPS		600					
	INDIANA CONSORTIUM, AAAA, IAOPRA, SHRM AND NPHRW		600					
101-1008-415.39-70	EDUCATION & TRAINING	0	270	2,500	1,000	0	0	2,500
LEVEL	TEXT		TEXT AMT					
02	ADA AA, GINA AND OTHER TRAINING FOR STAFF AND COMMISSIONERS		2,500					
101-1008-415.39-89	MISC CHARGES & SVCS	420	0	0	0	0	0	0
*	OTHER SERVICES & CHARGES	67,568	64,646	130,732	130,732	85,236	60,214	135,023
101-1008-415.43-08	COMPUTER EQUIP. & NETWORK	10,407	0	0	0	0	0	0
*	CAPITAL	10,407	0	0	0	0	0	0
**	HUMAN RIGHTS	371,743	349,157	425,805	425,805	278,799	214,469	447,100

Fund 258 - Human Rights Federal Grant

Fund Type	Special Revenue				Control	City Funds					
	2015 Actual	2016 Actual	2017 Amended Budget	06/30/17 Actual	2018 Proposed Budget	Forecast				Budget Variance 2017-2018	%
						2019	2020	2021	2022		Change
Revenue											
Grants/Intergovernmental	77,117	209,350	236,200	91,200	145,000	145,000	145,000	145,000	145,000	(91,200)	-39%
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	2,506	4,075	4,500	1,992	2,000	2,000	2,000	2,000	2,000	(2,500)	-56%
Other Income	24,082	26,933	18,040	12,602	20,400	20,400	20,400	20,400	20,400	2,360	13%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	103,705	240,358	258,740	105,794	167,400	167,400	167,400	167,400	167,400	(91,340)	-35%
Expenditures by Type											
Personnel											
Salaries & Wages	88,073	87,510	91,143	28,305	53,397	54,465	55,554	56,665	57,798	(37,746)	-41%
Fringe Benefits	30,813	32,997	34,953	13,148	26,616	27,535	28,594	29,699	30,854	(8,337)	-24%
Total Personnel	118,886	120,507	126,096	41,453	80,013	82,000	84,148	86,364	88,652	(46,083)	-37%
Supplies	1,818	1,264	7,630	6,020	2,000	2,000	2,000	2,000	2,000	(5,630)	-74%
Services & Charges											
Professional Services	40,769	26,071	27,747	14,977	27,800	27,800	27,800	27,800	27,800	53	0%
Printing & Advertising	27,353	18,181	15,000	8,683	22,000	22,000	22,000	22,000	22,000	7,000	47%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	1,928	3,879	3,500	10	3,500	3,500	3,500	3,500	3,500	-	0%
Travel	8,140	5,985	13,000	273	15,300	15,300	15,300	15,300	15,300	2,300	18%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	9,668	9,802	8,800	1,303	12,300	12,300	12,300	12,300	12,300	3,500	40%
Total Services & Charges	87,858	63,918	68,047	25,247	80,900	80,900	80,900	80,900	80,900	12,853	19%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	208,562	185,689	201,773	72,720	162,913	164,900	167,048	169,264	171,552	(38,860)	-19%
Net Surplus / (Deficit)	(104,857)	54,669	56,967	33,074	4,487	2,500	352	(1,864)	(4,152)		
Beginning Cash Balance	529,763	424,866	479,360		536,327	540,814	543,314	543,666	541,802	Cash Reserve	
Cash Adjustments	(40)	(175)	-		-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	424,866	479,360	536,327		540,814	543,314	543,666	541,802	537,650		
Cash Reserves Target	41,712	46,422	50,443		40,728	41,225	41,762	42,316	42,888		

Fund Purpose:

This fund tracks the portion of the Human Rights Department that is funded by the federal government, including grants from the Department of Housing & Urban Development (HUD) and the Equal Employment Opportunity Commission (EEOC). The Human Rights Department's mission is to educate and promote fair housing as well as ensure that all citizens receive equal employment opportunity.

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

The Human Rights Commission would like to promote an Investigator VI, to Housing Manager (new position pending Mayor approval). This is to compensate her for the added workload that she will assume as the Commission has lost two of its employees and there are no plans to replace them.

For goals, accomplishments, and KPI's see the Human Rights Department in the General Fund (101-1008).

Fund 258 - Human Rights Federal Grant

Staffing (Full-Time Employees only)

Position (* New title or additional position)	2017			2018 Proposed Budget	Forecast			
	2016 Actual	Amended Budget	06/30/17 Actual		2019	2020	2021	2022
Non-Bargaining								
Investigator III	1.0	1.0	1.0	-	-	-	-	-
Investigator VI	1.0	1.0	1.0	-	-	-	-	-
Housing Manager *	-	-	-	1.0	1.0	1.0	1.0	1.0
Total Non-Bargaining	2.0	2.0	2.0	1.0	1.0	1.0	1.0	1.0
Bargaining								
Total Bargaining	-	-	-	-	-	-	-	-
Total Full-Time Employees	2.0	2.0	2.0	1.0	1.0	1.0	1.0	1.0

Explain Significant Staffing Changes Below:

The Human Rights Commission would like to promote an employee from an Investigator VI to a Housing Manager (new position pending Mayor approval). They will assume additional responsibilities and workload will increase due to the loss of two employees.

Fund 258 - Human Rights Federal

City of South Bend

Revenue

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Estimated Revenue
HUMAN RIGHTS FEDERAL								
258-0000-361.00-00	INTEREST EARNINGS	75	375	0	0	0	0	0
02	TEXT CHANGED TO ACCOUNT NO. 258-1009-361-00							
*		75	375	0	0	0	0	0
	258-0000-380.10-99 MISC. REIMBURSEMENTS	420	0	0	0	0	0	0
*		420	0	0	0	0	0	0
**	HUMAN RIGHTS FEDERAL	495	375	0	0	0	0	0

Fund 258 - Human Rights Federal

City of South Bend

Revenue

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Estimated Revenue
258-1008-331.01-01	EEOC GRANT	60,450	63,350	65,000	65,000	39,190	0	65,000
LEVEL	TEXT		TEXT AMT					
02	FUNDS FROM EEOC GRANT		65,000					
			65,000					
*		60,450	63,350	65,000	65,000	39,190	0	65,000
258-1008-361.00-00	INTEREST EARNINGS	1,194	1,872	1,000	2,000	1,596	996	1,000
LEVEL	TEXT		TEXT AMT					
02	INTEREST EARNINGS ON FUND BALANCES		1,000					
			1,000					
*		1,194	1,872	1,000	2,000	1,596	996	1,000
258-1008-380.10-16	TRAVEL REIMBURSEMENTS	0	0	1,400	1,400	0	0	1,400
LEVEL	TEXT		TEXT AMT					
02	REIMBURSEMENT FROM EEOC FOR MANDATORY TRAVEL		1,400					
			1,400					
258-1008-380.10-99	MISC. REIMBURSEMENTS	1,275	61	1,000	1,000	112	112	1,000
LEVEL	TEXT		TEXT AMT					
02	INDIANA CONSORTIUM		1,000					
	1ST SOURCE BANK							
	ST. JOSEPH HOSPITAL							
	REGISTRATION FEES							
			1,000					
*		1,275	61	2,400	2,400	112	112	2,400
**	HUMAN RIGHTS	62,919	65,283	68,400	69,400	40,898	1,108	68,400

Fund 258 - Human Rights Federal

City of South Bend

Revenue

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Estimated Revenue
258-1009-331.01-02	FHAP CONTRACT	0	71,000	70,000	161,200	91,200	91,200	70,000
LEVEL TEXT			TEXT AMT					
02	HUD FHAP CONTRACT		70,000					
			70,000					
258-1009-331.01-03	CDBG	16,667	10,000	10,000	10,000	0	0	10,000
LEVEL TEXT			TEXT AMT					
02	CDBG: SOUTH BEND		10,000					
	MISHAWAKA		10,000					
*		16,667	81,000	80,000	171,200	91,200	91,200	80,000
258-1009-361.00-00	INTEREST EARNINGS	1,237	1,828	1,000	2,500	1,553	996	1,000
LEVEL TEXT			TEXT AMT					
02	INTEREST ON INVESTMENTS		1,000					
			1,000					
*		1,237	1,828	1,000	2,500	1,553	996	1,000
258-1009-380.10-99	MISC. REIMBURSEMENTS	22,387	26,872	15,640	15,640	12,630	12,490	18,000
LEVEL TEXT			TEXT AMT					
02	SPONSORSHIPS/DONATIONS ANNUAL HUMAN RIGHTS DINNER		18,000					
			18,000					
*		22,387	26,872	15,640	15,640	12,630	12,490	18,000
**	PLANNING & NEIGH. DEVELOP	40,291	109,700	96,640	189,340	105,383	104,686	99,000

Fund 258 - Human Rights Federal

City of South Bend

Revenue

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Estimated Revenue
258-1040-331.01-00	GENERAL GOVERNMENT	0	65,000	0	0	0	0	0
*		0	65,000	0	0	0	0	0
**	HUMAN RIGHTS - HUD	0	65,000	0	0	0	0	0
***	HUMAN RIGHTS FEDERAL	103,705	240,358	165,040	258,740	146,281	105,794	167,400

Fund 258 - Human Rights Federal

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
HUMAN RIGHTS FEDERAL								
258-1008-415.10-01	REGULAR WAGES	41,051	40,402	42,601	42,601	0	0	0
258-1008-415.11-01	FICA - REGULAR	3,025	2,957	3,259	3,259	0	0	0
258-1008-415.11-04	PERF - REGULAR	4,598	4,525	4,772	4,772	0	0	0
258-1008-415.11-07	UNEMPLOYMENT COMP	107	56	107	107	0	0	0
258-1008-415.11-08	HEALTH INSURANCE	12,090	14,496	15,646	15,646	0	0	0
258-1008-415.11-09	LIFE INSURANCE	120	120	120	120	0	0	0

*	PERSONNEL SERVICES	60,991	62,556	66,505	66,505	0	0	0

258-1008-415.21-04	OTHER OFFICE SUPPLIES	1,789	1,264	1,800	2,250	840	840	1,800
LEVEL	TEXT		TEXT AMT					
02	TONER, PENS, PAPER, TOILET PAPER		1,800					
			1,800					

*	SUPPLIES	1,789	1,264	1,800	2,250	840	840	1,800

258-1008-415.31-01	LEGAL SERVICES	0	0	0	0	0	0	20,000
LEVEL	TEXT		TEXT AMT					
02	STAFF ATTORNEY		20,000					
			20,000					

258-1008-415.31-06	OTHER PROFESSIONAL SVCS	20,769	0	0	0	0	0	800
LEVEL	TEXT		TEXT AMT					
02	COURT RECORDERS FOR HEARINGS		800					
	EXPENSES MOVED FROM 101-1008 PER BUDGET REQUEST		800					

258-1008-415.32-21	TRAVEL - MILEAGE	564	947	400	400	519	239	400
LEVEL	TEXT		TEXT AMT					
02	EEOC TRAINING		400					
			400					

258-1008-415.32-22	TRAVEL - AIRFARE	834	522	2,400	2,400	0	0	4,000
LEVEL	TEXT		TEXT AMT					
02	EEOC TRAINING FOR (4) EMPLOYEES/COMMISSIONERS		4,000					
			4,000					

258-1008-415.32-23	TRAVEL - HOTEL	3,329	2,313	2,500	2,500	2,330	0	3,000
LEVEL	TEXT		TEXT AMT					
02	EEOC TRAINING FOR (4) EMPLOYEES/COMMISSIONERS		3,000					

Fund 258 - Human Rights Federal

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
258-1008-415.32-24	TRAVEL - MEALS	615	459	800	800	255	13	1,000
LEVEL 02	TEXT		TEXT AMT					
	EECC TRAINING FOR (4) EMPLOYEES/COMMISSIONERS		1,000					
			1,000					
258-1008-415.32-25	TRAVEL - OTHER	600	286	500	500	215	21	500
LEVEL 02	TEXT		TEXT AMT					
	EECC TRAINING		500					
			500					
258-1008-415.33-01	OUTSIDE PRINTING SERVICES	0	0	500	500	125	0	500
LEVEL 02	TEXT		TEXT AMT					
	CARDS, FOSTERS, ETC		500					
			500					
258-1008-415.33-03	PROMOTIONAL	107	0	500	500	185	185	500
LEVEL 02	TEXT		TEXT AMT					
	INK PENS, CALENDARS, OTHER GIVEAWAYS		500					
			500					
258-1008-415.39-10	SUBSCRIPTIONS	2,642	249	3,000	3,000	1,971	0	3,000
LEVEL 02	TEXT		TEXT AMT					
	COMMERCE CLEARING HOUSE (CCH) RENEWAL		3,000					
	DISABILITIES LAW UPDATE (BI-WEEKLY)		\$800					
	(THIS WAS PREVIOUSLY EXPENSED IN GEN'L FUND)							
	FAIR EMPLOYMENT PRACTICE LEGAL UPDATES		\$2,200					
258-1008-415.39-70	EDUCATION & TRAINING	813	1,855	3,000	3,000	33-	10	3,000
LEVEL 02	TEXT		TEXT AMT					
	SEMINARS, CLASSES, REGISTRATION FEES		2,000					
	INDIANA CONSORTIUM FEES		1,000					
	(MONEY TO BE REIMBURSED FROM VARIOUS VENDORS)		3,000					
258-1008-415.39-89	MISC CHARGES & SVCS	587	439	500	500	500	500	500
LEVEL 02	TEXT		TEXT AMT					
	MISCELLANEOUS CHARGES AND SERVICES		500					
			500					

Fund 258 - Human Rights Federal

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015	2016	2017	2017	2017	2017	2018
		Actual	Actual	Original Budget	Amended Budget	YTD Actual	YTD Actual	Proposed Expenditures
*	OTHER SERVICES & CHARGES	30,860	7,070	14,100	14,100	6,067	968	37,200
**	HUMAN RIGHTS	93,640	70,890	82,405	82,855	6,907	1,808	39,000

Fund 258 - Human Rights Federal

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
258-1009-415.10-01	REGULAR WAGES	47,022	47,108	48,542	48,542	35,609	28,305	53,397
LEVEL	TEXT		TEXT AMT					
02	1 HOUSING MANAGER		53,397					
			53,397					
258-1009-415.11-01	FICA - REGULAR	3,717	3,723	3,714	3,714	2,630	2,095	4,085
LEVEL	TEXT		TEXT AMT					
02	REGULAR SALARIES \$53,397 X 7.65%		4,085					
			4,085					
258-1009-415.11-04	PERF - REGULAR	5,267	5,276	5,437	5,437	3,988	3,170	5,981
LEVEL	TEXT		TEXT AMT					
02	REGULAR SALARIES \$53,397 X 11.20%		5,981					
			5,981					
258-1009-415.11-07	UNEMPLOYMENT COMP	119	68	122	122	0	0	0
258-1009-415.11-08	HEALTH INSURANCE	1,650	1,656	1,656	1,656	10,431	7,823	16,296
LEVEL	TEXT		TEXT AMT					
02	LONG TERM DISABILITY:							
	1 EMP X \$96		96					
	HEALTH INSURANCE:							
	1 EMP X \$16,200		16,200					
			16,296					
258-1009-415.11-09	LIFE INSURANCE	120	120	120	120	80	60	120
LEVEL	TEXT		TEXT AMT					
02	1 EMP X \$120		120					
			120					
258-1009-415.11-29	PARENTAL LEAVE	0	0	0	0	0	0	134
LEVEL	TEXT		TEXT AMT					
02	REGULAR SALARIES \$53,397 X 0.25%		134					
			134					
* PERSONNEL SERVICES		57,895	57,951	59,591	59,591	52,738	41,453	80,013
258-1009-415.21-04	OTHER OFFICE SUPPLIES	29	0	200	200	0	0	200
LEVEL	TEXT		TEXT AMT					
02	PENS, PENCILS, TAPE, ENVELOPES, NOTEBOOKS TONER, BATTERIES		200					

Fund 258 - Human Rights Federal

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	2018 Proposed Expenditures
* SUPPLIES		29	0	200	200	0	200
258-1009-415.31-01	LEGAL SERVICES	0	24,500	27,000	27,000	18,151	7,000
LEVEL	TEXT		TEXT AMT				
02	HEARING OFFICERS, COURT REPORTERS, FILING FEES		7,000				
	STAFF ATTORNEY (MOVED TO 1008 FOR 2018)		7,000				
258-1009-415.32-21	TRAVEL - MILEAGE	95	417	300	300	0	300
LEVEL	TEXT		TEXT AMT				
02	HUD TRAINING		300				
			300				
258-1009-415.32-22	TRAVEL - AIRFARE	1,186	0	2,500	2,500	0	2,500
LEVEL	TEXT		TEXT AMT				
02	HUD TRAINING		2,500				
			2,500				
258-1009-415.32-23	TRAVEL - HOTEL	694	831	2,500	2,500	376	2,500
LEVEL	TEXT		TEXT AMT				
02	HUD TRAINING		2,500				
			2,500				
258-1009-415.32-24	TRAVEL - MEALS	151	105	600	600	0	600
LEVEL	TEXT		TEXT AMT				
02	HUD TRAINING		600				
			600				
258-1009-415.32-25	TRAVEL - OTHER	72	105	500	500	0	500
LEVEL	TEXT		TEXT AMT				
02	HUD TRAINING		500				
			500				
258-1009-415.33-03	PROMOTIONAL	16,180	17,749	14,000	14,000	12,118	21,000
LEVEL	TEXT		TEXT AMT				
02	ANNUAL HUMAN RIGHTS DINNER (OFFSET IN REVENUE)		18,000				
	OTHER PROMOTION EXPENSES		3,000				
			21,000				

Fund 258 - Human Rights Federal

City of South Bend

Expenditures

LEVEL	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015	2016	2017	2017	2017	2018
			Actual	Actual	Original Budget	Amended Budget	YTD Actual	YTD Actual
	258-1009-415.39-10	SUBSCRIPTIONS	0	350	500	500	350	500
		TEXT AMT						
02		HOUSING PUBLICATIONS		500				
				500				
	258-1009-415.39-11	DUES & MEMBERSHIPS	675	0	0	0	0	0
	258-1009-415.39-63	SCHOLARSHIPS PAID	3,500	7,500	3,500	3,500	0	7,000
		TEXT AMT						
02		SCHOLARSHIPS PAID FROM LUNCHEON PROCEEDS		7,000				
				7,000				
	258-1009-415.39-70	EDUCATION & TRAINING	104	1,444	500	500	129	500
		TEXT AMT						
02		REGISTRATION FEES FOR MISC TRAININGS		500				
				500				
	258-1009-415.39-89	MISC CHARGES & SVCS	1,674	1,264	1,300	1,300	453	1,300
		TEXT AMT						
02		PENS FOR GIVEAWAYS AND MISC EXPENSES		1,300				
				1,300				
	*	OTHER SERVICES & CHARGES	24,331	54,265	53,200	53,200	31,577	43,700
	**	PLANNING & NEIGH. DEVELOP	82,255	112,216	112,991	112,991	84,315	123,913

Fund 258 - Human Rights Federal

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
258-1040-415.21-09	FURNITURE & FIXTURES	0	0	0	5,180	5,180	5,180	0
*	SUPPLIES	0	0	0	5,180	5,180	5,180	0
258-1040-415.31-06	OTHER PROFESSIONAL SVCS	20,000	1,571	0	747	426	426	0
258-1040-415.33-01	OUTSIDE PRINTING SERVICES	9,566	432	0	0	0	0	0
258-1040-415.39-70	EDUCATION & TRAINING	1,011	580	0	0	0	0	0
258-1040-415.39-86	MISC CHARGES & SERVICES	390	0	0	0	0	0	0
*	OTHER SERVICES & CHARGES	30,967	2,583	0	747	426	426	0
**	HUMAN RIGHTS - HUD	30,967	2,583	0	5,927	5,606	5,606	0

Fund 258 - Human Rights Federal

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015	2016	2017	2017	2017	2017	2018
		Actual	Actual	Original Budget	Amended Budget	YTD Actual	YTD Actual	Proposed Expenditures
258-1090-415.33-01	OUTSIDE PRINTING SERVICES	1,500	0	0	0	0	0	0
258-1090-415.39-89	MISC CHARGES & SVCS	200	0	0	0	0	0	0
02	TEXT							
	ADMINISTRATION/GRANT MANAGEMENT							
*	OTHER SERVICES & CHARGES	1,700	0	0	0	0	0	0
**	HUD GRANT	1,700	0	0	0	0	0	0
***	HUMAN RIGHTS FEDERAL	208,562	185,689	195,396	201,773	96,828	72,720	162,913

Fund 226 - Liability Insurance

Fund Type	Internal Service				Control	City Funds				Budget Variance 2017-2018	%
	2015 Actual	2016 Actual	2017 Amended Budget	06/30/17 Actual		2018 Proposed Budget	Forecast				
						2019	2020	2021	2022		Change
Revenue											
Charges for Services	1,222,767	2,221,491	2,927,591	1,462,988	2,058,123	3,016,925	3,077,264	3,138,809	3,201,585	(869,468)	-30%
Interest Earnings	29,150	42,151	42,000	21,298	40,000	40,800	41,616	42,448	43,297	(2,000)	-5%
Other Income	95,248	14,187	606,643	36,642	2,000	2,040	2,081	2,122	2,165	(604,643)	-100%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	1,347,165	2,277,829	3,576,234	1,520,928	2,100,123	3,059,765	3,120,961	3,183,380	3,247,047	(1,476,111)	-41%
Expenditures by Type											
Personnel											
Salaries & Wages	153,506	141,774	178,814	89,453	183,988	184,607	188,300	192,065	195,907	5,174	3%
Fringe Benefits	66,042	70,991	89,985	46,139	93,457	96,180	99,239	102,407	105,686	3,472	4%
Total Personnel	219,548	212,765	268,799	135,592	277,445	280,787	287,539	294,472	301,592	8,646	3%
Supplies	29,641	14,130	21,062	6,693	26,076	26,076	26,076	26,076	26,076	5,014	24%
Services & Charges											
Professional Services	166,926	262,112	233,629	148,694	188,929	189,969	191,030	192,112	193,215	(44,700)	-19%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	24,110	28,361	20,703	6,943	25,500	25,500	25,500	25,500	25,500	4,797	23%
Travel	7,473	4,389	5,900	737	6,050	6,050	6,050	6,050	6,050	150	3%
Repairs & Maintenance	903	3,874	3,500	1,408	3,500	3,500	3,500	3,500	3,500	-	0%
Other Interfund Allocations	32,242	41,136	80,566	40,284	111,929	113,989	116,090	118,233	120,420	31,363	39%
Insurance	1,344,998	1,047,621	1,051,364	569,464	1,012,835	1,021,664	1,030,670	1,039,855	1,049,225	(38,529)	-4%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	676,193	581,351	1,902,063	730,312	1,106,600	1,206,600	1,206,600	1,206,600	1,206,600	(795,463)	-42%
Total Services & Charges	2,252,845	1,968,844	3,297,725	1,497,841	2,455,343	2,567,272	2,579,440	2,591,850	2,604,510	(842,382)	-26%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	2,502,034	2,195,739	3,587,586	1,640,126	2,758,864	2,874,135	2,893,054	2,912,399	2,932,178	(828,722)	-23%
Net Surplus / (Deficit)	(1,154,869)	82,090	(11,352)	(119,198)	(658,741)	185,630	227,906	270,981	314,869		
Beginning Cash Balance	5,673,981	4,519,282	4,599,205	-	4,587,853	3,929,112	4,114,742	4,342,648	4,613,629	Cash Reserve	
Cash Adjustments	170	(2,167)	-	-	-	-	-	-	-	50% of Annual expenditures	
Ending Cash Balance	4,519,282	4,599,205	4,587,853	-	3,929,112	4,114,742	4,342,648	4,613,629	4,928,499		
Cash Reserves Target	1,251,017	1,097,870	1,793,793	-	1,379,432	1,437,068	1,446,527	1,456,199	1,466,089		

Fund Purpose:

This internal service fund handles operations relating to business insurance and claims--property, liability, workers compensation, etc.--and the operation of the Safety & Risk Department. Revenues for this fund come from other City funds that pay a share proportionate to their anticipated liability expenses.

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

Workers' Compensation claim stop loss is estimated to be significantly reduced going forward, reducing revenues. The Safety & Risk Department is working towards furthering best practices for safety and, therefore, increasing supply expenditures under the assumption that prevention upfront will reduce workers' compensation claims, thus saving the City money in the future. The City's legal team continues to manage all claims against the City and has greatly reduced the amount of money paid out. This practice has allowed the City to see significant reductions in claims payouts over the past few years. Due to the Legal Department's excellent work, the 2018 budget for liability claims expense was reduced by \$900,000. Also, the allocation to the Police and Fire Departments in the General Fund was reduced by \$900,000 to take advantage of these low claim results.

Fund 226 - Liability Insurance

Accomplishments, Goals, KPI's

2017 Accomplishments & Outcomes

- As of June 30, 2017, the City's liability claims were \$95,000. This is \$66,000 less than the same time last year (\$161,000 at June 30, 2016).
- The Safety & Risk Department is working towards furthering best practices for safety and, therefore, increasing supply expenditures under the assumption that prevention upfront will reduce workers' compensation claims, thus saving the City money in the future.
- Reduction of cost related to workplace injuries of 12% over from 2016 to 2017
- Reported injuries have increased to capture early onsets of injuries, this allows early treatment which results in lower cost
- Certified 32 management personnel in "Supervisor Safety Development" through National Safety Council, which will allow an understanding of safety regulations and reduction in workplace injuries, property damage and total claims
- Reduction of vehicle incidents by 42% from 2016 to 2017

2018 Department Goals & Objectives and Linkage to City Results

Well-Governed and Administered City

Priority Based Budgeting Result: Fosters enduring financial strength and fiscal sustainability

- Due to the Legal Department's excellent work, the budget for liability claims expense was reduced by \$900,000 from 2017 to 2018

Priority Based Budgeting Result: Maintains, protects, and invests in robust physical, financial, human and technological assets

- The Safety & Risk Department is working towards furthering best practices for safety in the workplace

Priority Based Budgeting Result: Ensures reliable compliance with regulations and well-managed risk

- The City's legal team continues to manage all claims against the City and has greatly reduced the amount of money paid out

Key Performance Indicators (KPI's)

Measure	Type	Long Term Goal	2015 Actual	2016 Actual	2017 Estimated	2018 Target
- Workers' compensation claims paid	outcome	\$400,000	\$700,080	\$479,866	\$444,386	\$430,000
- Employee trainings held	quality	40 hours per employee	14 hr. per	22 hr. per	29 hr. per	35 hr. per

Types: output, efficiency, effectiveness, quality, outcome, technology

2018 Significant Changes/Challenges/Opportunities

- Workers' Compensation claim stop loss is estimated to be significantly reduced going forward, reducing revenues
- Working with local medical providers to start follow up visits via teleconference visits to reduce cost to the City
- Moved all required commercial driver drug and alcohol testing to the city clinic to reduce downtime to the department and cost to the City
- Continue audits to evaluate compliance and measure risk exposures, as well as early intervention to catch "damages" and injuries before they occur
- Development of prevention programs to educate and provide the proper "tools" for injury and damage elimination
- Continue to develop a culture of safety throughout the City

Fund 226 - Liability Insurance

Staffing (Full-Time Employees only)

Position (* New title or additional position)	2017			2018	Forecast			
	2016 Actual	Amended Budget	06/30/17 Actual	Proposed Budget	2019	2020	2021	2022
Non-Bargaining								
Director of Safety & Risk	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Workers' Compensation Specialist	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Claims Adjuster	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Assistant City Attorney	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Total Non-Bargaining	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5
Bargaining								
Total Bargaining	-	-	-	-	-	-	-	-
Total Full-Time Employees	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5

Explain Significant Staffing Changes Below:

Fund 226 - Liability Insurance

City of South Bend

Revenue

LEVEL	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Estimated Revenue
		LIABILITY INS. PREM. RES.							
	226-0000-340.01-00	GENERAL FUND	75,504	883,608	1,667,596	1,667,596	1,111,720	833,790	670,112
02		TEXT AMT							
		ALLOCATIONS TO GENERAL FUND ALLOCATION:							
		MAYOR		1,478					
		CITY CLERK		1,043					
		COMMON COUNCIL		1,877					
		ADMINISTRATION/FINANCE		6,150					
		PALAIS ROYALE		10,034					
		MORRIS PERFORMING ARTS CENTER		19,065					
		LEGAL		2,294					
		ENGINEERING		14,772					
		HUMAN RIGHTS		1,251					
		POLICE DEPARTMENT		1,157,758					
		FIRE DEPARTMENT		354,390					
		LESS: REDUCE POLICE AND FIRE ALLOCATION BY \$900,000		900,000-					
				670,112					
	226-0000-340.02-00	PARK MAINTENANCE FUND	0	98,760	119,335	119,335	79,560	59,670	136,460
02		TEXT AMT							
		FIXED ALLOCATION - PARKS & RECREATION		136,460					
				136,460					
	226-0000-340.03-00	MVH FUND	292,320	389,124	300,614	300,614	200,408	150,306	398,564
02		TEXT AMT							
		FIXED ALLOCATION:		398,564					
		STREET DEPARTMENT		398,564					
	226-0000-340.04-00	PARKING GARAGE FUND	8,424	9,420	8,724	8,724	5,808	4,356	8,064
02		TEXT AMT							
		FIXED ALLOCATION:		789					
		PARKING GARAGE - MAIN STREET		3,144					
		PARKING GARAGE - LEIGHTON PLAZA		1,598					
		PARKING GARAGE - ENFORCEMENT		2,533					
		PARKING GARAGE - WAYNE STREET		8,064					
	226-0000-340.05-00	CENTURY CENTER FUND	31,251	21,879	33,419	33,419	15,914	15,914	32,160
02		TEXT AMT							
		FIXED ALLOCATION:		32,160					
				32,160					

Fund 226 - Liability Insurance

City of South Bend

Revenue

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Estimated Revenue
226-0000-340.06-00	SOLID WASTE FUND	98,664	100,476	76,404	76,404	50,936	38,202	105,956
LEVEL 02	TEXT FIXED ALLOCATION: SOLID WASTE		TEXT AMT 105,956 105,956					
226-0000-340.07-00	WATER DEPT	158,136	134,484	161,529	161,529	107,688	80,766	158,252
LEVEL 02	TEXT FIXED ALLOCATION: WATER UTILITY		TEXT AMT 158,252 158,252					
226-0000-340.08-00	WASTE WATER DEPT	284,484	276,912	305,805	305,805	203,872	152,904	329,280
LEVEL 02	TEXT FIXED ALLOCATION: WASTEWATER UTILITY SEWERS CONCRETE CREW ORGANIC RESOURCES		TEXT AMT 208,803 118,809 417 1,251 329,280					
226-0000-340.09-00	SEWER DEPT	120	132	102	102	72	54	104
LEVEL 02	TEXT ALLOCATION SEWER INSURANCE		TEXT AMT 104 104					
226-0000-340.11-00	ECONOMIC DEVELOPMENT	213,048	142,776	142,506	142,506	95,000	71,250	73,069
LEVEL 02	TEXT FIXED ALLOCATION: COMMUNITY INVESTMENT		TEXT AMT 73,069 73,069					
226-0000-340.12-00	BUILDING DEPARTMENT	5,568	117,024	21,605	21,605	14,408	10,806	80,035
LEVEL 02	TEXT FIXED ALLOCATION: BUILDING CODE ENFORCEMENT ANIMAL CONTROL NEAT CREW		TEXT AMT 6,114 43,012 4,474 26,435 80,035					

Fund 226 - Liability Insurance

City of South Bend

Revenue

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Estimated Revenue
226-0000-340.13-00	CENTRAL SERVICES	40,896	32,340	18,673	18,673	12,440	9,330	33,965
LEVEL	TEXT		TEXT AMT					
02	FIXED ALLOCATION:							
	EQUIPMENT SERVICES		31,774					
	CENTRAL STORES		261					
	PRINT SHOP		261					
	RADIO SHOP		626					
	BLDG MAINT		626					
	SUSTAINABILITY OFFICE		417					
			33,965					
226-0000-340.14-00	HALL OF FAME	6,564	5,796	0	0	0	0	0
226-0000-340.16-00	COIT - STUDEBAKER MUSEUM	7,308	7,128	7,137	7,137	4,760	3,570	6,873
LEVEL	TEXT		TEXT AMT					
02	FIXED ALLOCATION:							
			6,873					
			6,873					
226-0000-340.26-00	OTHER FUNDS	480	540	59,580	59,580	39,720	29,790	20,162
LEVEL	TEXT		TEXT AMT					
02	FIXED ALLOCATION:							
	PROJECT RELEAF FUND 655		20,162					
	EMS FUND 288		20,162					
226-0000-340.31-00	OFFICE OF INNOVATION	0	1,092	4,562	4,562	3,040	2,280	5,067
LEVEL	TEXT		TEXT AMT					
02	ALLOCATION							
	OFFICE OF INNOVATION		3,816					
	311 CALL CENTER		1,251					
			5,067					
*		1,222,767	2,221,491	2,927,591	2,927,591	1,945,346	1,462,988	2,058,123
226-0000-361.00-00	INTEREST EARNINGS	29,150	42,151	30,000	42,000	32,276	21,298	40,000
LEVEL	TEXT		TEXT AMT					
02	ESTIMATED INTEREST ON CASH RESERVES IN FUND		40,000					
			40,000					
*		29,150	42,151	30,000	42,000	32,276	21,298	40,000

Fund 226 - Liability Insurance

City of South Bend

Revenue

LEVEL	TEXT	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Estimated Revenue
		226-0000-380.10-99 MISC. REIMBURSEMENTS	3,050	0	570,000	570,000	0	0	0
		TEXT AMT							
02		ESTIMATED INSURANCE PROCEEDS ON BECK'S LAKE CLAIM (\$800,000 ESTIMATED PAYMENTS LESS COSTS)							
*			3,050	0	570,000	570,000	0	0	0
**		LIABILITY INS. PREM. RES.	1,254,967	2,263,642	3,527,591	3,539,591	1,977,622	1,484,286	2,098,123

Fund 226 - Liability Insurance

City of South Bend

Revenue

LEVEL	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Estimated Revenue
	226-0418-380.10-99	MISC. REIMBURSEMENTS	92,198	14,187	30,000	36,643	36,642	36,642	2,000
		TEXT AMT							
02		EXCESSIVE WORKERS COMP		2,000					
				2,000					
*			92,198	14,187	30,000	36,643	36,642	36,642	2,000
**		WORKER'S COMPENSATION	92,198	14,187	30,000	36,643	36,642	36,642	2,000
***		LIABILITY INS. PREM. RES.	1,347,165	2,277,829	3,557,591	3,576,234	2,014,264	1,520,928	2,100,123

Fund 226 - Liability Insurance

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
LIABILITY INS. PREM. RES.								
226-0403-645.10-01	REGULAR WAGES	107,378	90,715	96,641	95,883	60,124	45,554	98,574
LEVEL	TEXT		TEXT AMT					
02	1 - DIRECTOR, SAFETY AND RISK (2% INCREASE)		61,432					
	1 - WORKER'S COMPENSATION SPECIALIST (2% INCREASE)		37,142					
			98,574					
226-0403-645.10-03	SEASONAL & INTERNS	2,684	6,845	2,000	3,000	2,943	2,943	3,000
LEVEL	TEXT		TEXT AMT					
02	INTERN		3,000					
			3,000					
226-0403-645.10-04	EXTRA AND OVERTIME	606	522	0	0	0	0	0
226-0403-645.11-01	FICA - REGULAR	8,025	7,226	7,393	7,393	4,528	3,495	7,771
LEVEL	TEXT		TEXT AMT					
02	REGULAR SALARIES \$98,573 X 7.65%		7,541					
	INTERN \$3,000 X 7.65%		230					
			7,771					
226-0403-645.11-04	PERF - REGULAR	12,094	10,218	10,824	10,824	6,733	5,101	11,041
LEVEL	TEXT		TEXT AMT					
02	REGULAR SALARIES \$98,573 X 11.2%		11,041					
			11,041					
226-0403-645.11-07	UNEMPLOYMENT COMP	365	136	242	0	0	0	0
226-0403-645.11-08	HEALTH INSURANCE	24,322	28,992	31,100	31,100	22,833	17,618	32,400
LEVEL	TEXT		TEXT AMT					
02	HEALTH INSURANCE: 2 EMPLOYEES X \$16,200		32,400					
			32,400					
226-0403-645.11-09	LIFE INSURANCE	255	240	432	432	195	155	432
LEVEL	TEXT		TEXT AMT					
02	LIFE INSURANCE @ 2 X \$120		240					
	LTD INSURANCE @ 2 X \$96		192					
			432					
226-0403-645.11-24	CELL PHONE ALLOWANCE	970	1,320	1,320	1,320	825	605	1,320
LEVEL	TEXT		TEXT AMT					
02	2 EMPLOYEES X \$55 PER MONTH X 12 MONTHS		1,320					
			1,320					

Fund 226 - Liability Insurance

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	2018 Proposed Expenditures
226-0403-645.11-29	PARENTAL LEAVE	0	0	0	0	0	247
LEVEL 02	REGULAR SALARIES \$98,573 X 0.25%		247				
	TEXT AMT		247				
			247				

*	PERSONNEL SERVICES	156,699	146,214	149,952	149,952	98,181	154,785
226-0403-645.21-02	PRINT SHOP	2,329	151	1,062	1,062	22	300
LEVEL 02	PRINT SHOP SUPPLIES		300				
	TEXT AMT		300				
			300				
226-0403-645.21-03	C.S. OFFICE SUPPLIES	73	78	500	500	139	200
LEVEL 02	EXPENSES ESTIMATE		200				
	TEXT AMT		200				
			200				
226-0403-645.21-04	OTHER OFFICE SUPPLIES	2,278	1,943	2,000	2,000	836	2,000
LEVEL 02	EXPENSES ESTIMATE		2,000				
	TEXT AMT		2,000				
			2,000				
226-0403-645.21-05	SMALL OFFICE EQUIPMENT	8,292	220	3,000	3,000	189	3,000
LEVEL 02	EXPENSES ESTIMATE		3,000				
	TEXT AMT		3,000				
			3,000				
226-0403-645.22-01	CENTRAL SERVICE GASOLINE	1,189	955	1,500	1,500	583	1,576
LEVEL 02	GAS ALLOCATION		1,576				
	TEXT AMT		1,576				
			1,576				
226-0403-645.22-24	OTHER OPERATING SUPPLIES	15,480	10,783	13,000	13,000	6,965	19,000
LEVEL 02	VARIOUS SAFETY/PREVENTION SUPPLIES		13,000				
	2018 - (3) REPLACEMENT AED'S:		6,000				
	CENTRAL SERVICES \$2,000						
	MORRIS PAC \$2,000						
	COUNTY CITY BUILDING \$2,000						

Fund 226 - Liability Insurance

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	2018 Proposed Expenditures
* SUPPLIES		29,641	14,130	21,062	21,062	8,734	26,076
226-0403-645.31-06	OTHER PROFESSIONAL SVCS	669	0	0	0	0	0
226-0403-645.31-70	ADM FEE ALLOCATION	0	0	8,162	8,162	5,440	7,859
LEVEL 02	TEXT ADMINISTRATIVE FEE ALLOCATION		TEXT AMT 7,859				
226-0403-645.31-71	CENTRAL STORES ALLOCATION	0	0	11	11	8	71
LEVEL 02	TEXT CENTRAL STORES ALLOCATION		TEXT AMT 71				
226-0403-645.31-73	PRINT SHOP ALLOCATION	0	1,848	1,062	1,062	712	999
LEVEL 02	TEXT PRINT SHOP ALLOCATION		TEXT AMT 999				
226-0403-645.31-76	IT ALLOCATION	0	0	0	0	0	34,683
LEVEL 02	TEXT 2018 FIXED COST ALLOCATION #7		TEXT AMT 34,683				
226-0403-645.32-02	POSTAGE	158	63	200	238	0	150
LEVEL 02	TEXT EXPENSES ESTIMATE		TEXT AMT 150				
226-0403-645.32-04	TELEPHONE	1,050	960	1,000	1,000	0	0
LEVEL 02	TEXT ESTIMATE FOR ATTORNEY TRAVEL COSTS		TEXT AMT 150				
226-0403-645.32-22	TRAVEL - AIRFARE	138	437	500	500	155	150
LEVEL 02	TEXT RECERTIFICATION TRAININGS IN 2018		TEXT AMT 1,000				

Fund 226 - Liability Insurance

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
226-0403-645.32-23 TRAVEL - HOTEL		5,847	2,389	2,600	2,600	562	495	2,600
LEVEL 02	TEXT ESTIMATE		TEXT AMT 2,600 2,600					
226-0403-645.32-24 TRAVEL - MEALS		660	437	800	800	165	122	800
LEVEL 02	TEXT ESTIMATE		TEXT AMT 800 800					
226-0403-645.32-25 TRAVEL - OTHER		828	194	500	500	120	120	500
LEVEL 02	TEXT ESTIMATE		TEXT AMT 500 500					
226-0403-645.36-03 AUTO EQUIPMENT R&M		903	3,874	3,500	3,500	1,408	1,408	3,500
LEVEL 02	TEXT ESTIMATE		TEXT AMT 3,500 3,500					
226-0403-645.36-04 COMPUTER EQUIP R&M		1,572	1,248	23,556	23,556	15,704	11,778	0
LEVEL 02	TEXT ESTIMATE		TEXT AMT 150 150					
226-0403-645.39-10 SUBSCRIPTIONS		145	0	300	300	0	0	150
LEVEL 02	TEXT ESTIMATE		TEXT AMT 300 300					
226-0403-645.39-11 DUES & MEMBERSHIPS		385	95	300	300	26	0	300
LEVEL 02	TEXT ESTIMATE		TEXT AMT 300 300					
226-0403-645.39-70 EDUCATION & TRAINING		24,110	28,361	18,000	17,203	10,243	6,381	25,000
LEVEL 02	TEXT ESTIMATE		TEXT AMT 25,000 25,000					
226-0403-645.39-89 MISC CHARGES & SVCS		1,427	2,414	2,000	4,225	1,732	1,483	1,000
LEVEL 02	TEXT ESTIMATE - HR DRIVERS LICENSE CHECKS		TEXT AMT 1,000					

Fund 226 - Liability Insurance

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
			1,000					
*	OTHER SERVICES & CHARGES	37,892	42,619	62,991	64,457	36,490	26,407	78,762
**	SAFETY/RISK MANAGEMENT	224,232	202,963	234,005	235,471	143,405	108,571	259,623

Fund 226 - Liability Insurance

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
226-0412-645.31-70	ADM FEE ALLOCATION	30,670	38,040	47,775	47,775	31,848	23,886	0
*	OTHER SERVICES & CHARGES	30,670	38,040	47,775	47,775	31,848	23,886	0
226-0412-672.10-01	REGULAR WAGES	42,838	43,692	79,931	79,931	54,994	40,956	82,414
LEVEL	TEXT		TEXT AMT					
02	PARALEGAL		54,647					
	ASSISTANT CITY ATTORNEY (50% SHARE WITH GEN FUND)		43,767					
	(S87,534 X 50%)		16,000-					
	ADJUSTMENT TO PAY UNDER SALARY CAP		82,414					
226-0412-672.11-01	FICA - REGULAR	3,231	3,288	6,115	6,115	4,138	3,082	6,305
LEVEL	TEXT		TEXT AMT					
02	FICA - \$82,414 X 7.65%		6,305					
			6,305					
226-0412-672.11-04	PERF - REGULAR	4,798	4,894	8,952	8,952	6,047	4,587	9,231
LEVEL	TEXT		TEXT AMT					
02	PERF - \$82,414 X 11.2%		9,231					
			9,231					
226-0412-672.11-07	UNEMPLOYMENT COMP	0	61	200	200	0	0	0
226-0412-672.11-08	HEALTH INSURANCE	11,587	14,496	23,325	23,325	15,320	11,409	24,180
LEVEL	TEXT		TEXT AMT					
02	HEALTH - 1.5 FTE X \$16,120		24,180					
			24,180					
226-0412-672.11-09	LIFE INSURANCE	115	120	324	324	118	88	324
LEVEL	TEXT		TEXT AMT					
02	LIFE - 1.5 X \$120		180					
	LTD - 1.5 X \$96		144					
			324					
226-0412-672.11-22	PARKING ALLOWANCE	280	0	0	0	0	0	0
226-0412-672.11-29	PARENTAL LEAVE	0	0	0	0	0	0	206
LEVEL	TEXT		TEXT AMT					
02	SALARY \$82,414 X 0.25%		206					
			206					
*	PERSONNEL SERVICES	62,849	66,551	118,847	118,847	80,617	60,121	122,660

Fund 226 - Liability Insurance

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	2018 YTD Actual	2018 Proposed Expenditures
226-0412-672.31-01	LEGAL SERVICES	41,882	167,468	65,929	102,929	57,861	53,069	65,929
LEVEL 02	ESTIMATED LEGAL FEES FOR LIABILITY CLAIMS NOT CHARGED TO DEPARTMENTS		TEXT AMT 65,929					
			65,929					
226-0412-672.31-70	ADM FEE ALLOCATION	0	0	0	0	0	0	68,317
LEVEL 02	2018 FIXED COST ALLOCATION		TEXT AMT 68,317					
			68,317					
226-0412-672.32-21	TRAVEL - MILEAGE	0	0	1,000	1,000	0	0	1,000
LEVEL 02	ESTIMATED TRAVEL FOR PARALEGAL AND ASST CITY ATTORNEY		TEXT AMT 1,000					
			1,000					
226-0412-672.32-22	TRAVEL - AIRFARE	0	497	0	0	0	0	0
LEVEL 02	ESTIMATED AIR FARE		TEXT AMT					
			113					
226-0412-672.32-25	TRAVEL - OTHER	0	23	0	0	0	0	0
LEVEL 02	ESTIMATED PER DIEM MEAL COSTS		TEXT AMT					
			331,541					
226-0412-672.39-01	REFUNDS, AWARDS, INDEMNITIES	626,002	331,541	1,800,000	1,000,000	125,363	95,119	900,000
LEVEL 02	EST. CLAIMS MANAGED BY THE CITY LEGAL DEPARTMENT		TEXT AMT 500,000					
	EST. COST SHARE RELATED TO ENVIRONMENTAL CLEANUP		400,000					
			900,000					
226-0412-672.39-02	PROF SERV - BECK'S LAKE	0	197,398	0	760,000	637,285	597,363	0
LEVEL 02	EST. TRAINING COSTS FOR CLAIMS ADJUSTER		TEXT AMT 500					
			500					
			0		3,500	563	563	500
*	OTHER SERVICES & CHARGES	667,884	697,040	1,867,429	1,867,429	821,072	746,113	1,035,746
**	LIABILITY COVERAGE	761,403	801,631	2,034,051	2,034,051	933,537	830,120	1,158,406

Fund 226 - Liability Insurance

City of South Bend

Expenditures

LEVEL	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
	226-0417-672.31-06	OTHER PROFESSIONAL SVCS	74,375	44,644	75,700	75,700	44,625	44,625	71,000
02		TEXT AMT							
		GIBSON PROPERTY ADVISORY SERVICES		36,000					
		GIBSON WORK COMPENSATION		26,500					
		JMF LIABILITY INSURANCE M/SEA REPORTING		2,500					
		NOTARY BONDS, SPECIAL EVENTS, ROPES COURSE		6,000					
				71,000					
	226-0417-672.34-02	LIABILITY INSURANCE	519,993	433,025	441,449	447,978	414,079	21,525	441,449
02		TEXT AMT							
		EST. PROPERTY GIBSON 7/1/18 TO 6/30/19 RENEWAL		391,075					
		LIQUOR LIABILITY		2,500					
		EDDY STREET COMMONS		30,000					
		FLOOD		8,500					
		CRIME		9,374					
				441,449					
	226-0417-672.39-01	REFUNDS, AWARDS, INDEMNITIES	0	0	50,000	72,000	42,303	22,120	150,000
02		TEXT AMT							
		ESTIMATED PROPERTY CLAIMS BELOW DEDUCTIBLE OF \$100,000		150,000					
				150,000					
*		OTHER SERVICES & CHARGES	594,368	477,669	567,149	595,678	501,007	88,270	662,449
**		BUSINESS INSURANCE	594,368	477,669	567,149	595,678	501,007	88,270	662,449

Fund 226 - Liability Insurance

City of South Bend

Expenditures

LEVEL	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
02	226-0418-671.31-07	WORK. CMP THRD PTY AD FEE	50,000	50,000	55,000	55,000	51,000	51,000	52,000
		TEXT AMT							
		JWF THIRD PARTY ADMINISTRATOR FEE		52,000					
		CURRENT CONTRACT THROUGH 1/1/19							
		2019 = \$53,000							
02	226-0418-671.34-01	WORKMEN'S COMP	187,259	175,096	145,000	145,000	157,847	121,004	140,000
		TEXT AMT							
		TEAMSTER/NON-BARGAINING CLAIMS ESTIMATE		140,000					
				140,000					
02	226-0418-671.34-02	LIABILITY INSURANCE	124,925	134,730	159,000	159,000	138,928	138,928	140,000
		TEXT AMT							
		JWF SPECIALTY (MIDWEST) EXCESSIVE WORK COMP ESTIMATE		140,000					
				140,000					
02	226-0418-671.34-20	WORKERS COMP/POLICE FIRE	508,387	278,183	289,386	289,386	344,545	274,829	289,386
		TEXT AMT							
		POLICE/FIRE WORK COMP CLAIMS ESTIMATE		289,386					
				289,386					
02	226-0418-671.34-29	W.C. POLICE/FIRE TERM CLM	4,434	26,587	10,000	10,000	14,922	13,177	2,000
		TEXT AMT							
		CONTINUED CLAIM COSTS ESTIMATE		2,000					
				2,000					
02	226-0418-671.39-12	PHYSICAL EXAMINATIONS	18,213	26,758	29,000	29,000	12,049	9,080	15,000
		TEXT AMT							
		POLICE/FIRE PHYSICALS, CDL PHYSICALS		15,000					
		SOME COSTS MOVED TO ACTIVATE CLINIC - REDUCE BUDGET		15,000					
02	226-0418-671.39-80	CITY DRUG PROGRAM	28,813	22,122	35,000	35,000	10,831	5,147	20,000
		TEXT AMT							
		DRUG TESTING PROGRAM - POLICE/FIRE		20,000					
		DOT DRUG TESTING MOVED TO ACTIVATE CLINIC							
		REDUCE BUDGET		20,000					

Fund 226 - Liability Insurance

City of South Bend

Expenditures

LEVEL	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
02	226-0418-671.39-81	PREVENTION PROGRAMS	0	0	0	0	0	0	20,000
		ESTIMATED COSTS FOR VARIOUS PREVENTION PROGRAMS							
*		OTHER SERVICES & CHARGES	922,031	713,476	722,386	722,386	730,122	613,166	678,386
**		WORKER'S COMPENSATION	922,031	713,476	722,386	722,386	730,122	613,166	678,386
***		LIABILITY INS. PREM. RES.	2,502,034	2,195,739	3,557,591	3,587,586	2,308,071	1,640,126	2,758,864

Fund 222 - Central Services

Fund Type	Internal Service				Control	City Funds					
	2015	2016	2017		2018	Forecast				Budget	
	Actual	Actual	Amended	06/30/17	Proposed	2019	2020	2021	2022	Variance	%
			Budget	Actual	Budget					2017-2018	Change
Revenue											
Grants/Intergovernmental	29,167	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	12,467	11,006	11,400	272	11,400	11,400	11,400	11,400	11,400	-	0%
Charges for Services	2,957,338	2,946,555	3,754,119	1,556,424	3,931,957	4,034,759	4,066,313	4,104,665	4,078,262	177,838	5%
Interest Earnings	6,840	10,080	6,800	4,543	9,000	9,200	9,300	9,400	9,500	2,200	32%
Donations	4,300	10,000	10,000	-	-	-	-	-	-	(10,000)	-100%
Other Income	4,370,161	4,489,287	4,526,250	2,268,580	4,756,150	5,279,549	5,419,073	5,482,635	5,546,946	229,900	5%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	7,380,273	7,466,928	8,308,569	3,829,819	8,708,507	9,334,908	9,506,086	9,608,100	9,646,108	399,938	5%
Expenditures by Type											
Personnel											
Salaries & Wages	1,892,123	1,799,180	2,164,345	960,967	2,274,375	2,313,827	2,347,895	2,393,660	2,440,286	110,030	5%
Fringe Benefits	782,351	808,756	1,123,820	461,992	1,185,238	1,195,010	1,205,207	1,232,992	1,246,511	61,418	5%
Total Personnel	2,674,474	2,607,936	3,288,165	1,422,959	3,459,613	3,508,836	3,553,102	3,626,652	3,686,797	171,448	5%
Supplies	168,999	118,785	170,652	71,416	156,725	154,295	157,835	158,235	159,035	(13,927)	-8%
Services & Charges											
Professional Services	12,609	49,997	57,604	1,388	57,960	44,099	58,659	50,089	45,350	356	1%
Printing & Advertising	6,553	3,766	8,203	2,356	6,700	6,750	6,905	6,966	7,032	(1,503)	-18%
Utilities	4,050,442	4,135,785	4,238,045	2,117,922	4,450,045	4,935,657	5,065,569	5,124,472	5,184,020	212,000	5%
Education & Training	18,896	12,178	25,601	1,338	20,600	20,684	20,771	20,860	20,951	(5,001)	-20%
Travel	1,615	2,074	6,530	1,302	6,355	6,522	6,698	6,883	7,077	(175)	-3%
Repairs & Maintenance	84,426	62,264	87,680	26,380	85,800	86,400	87,700	88,700	88,700	(1,880)	-2%
Other Interfund Allocations	113,731	150,588	312,783	156,390	380,380	432,481	441,618	450,955	460,500	67,597	22%
Debt Service											
Principal	4,754	11,214	13,523	6,759	14,279	14,839	16,254	4,335	9,656	756	6%
Interest & Fees	211	2,013	2,133	1,107	1,680	1,118	531	76	1,529	(453)	-21%
Grants & Subsidies	-	59,499	41,851	-	-	-	-	-	-	(41,851)	-100%
Insurance	40,896	32,340	18,673	9,330	33,965	34,631	35,310	36,004	36,710	15,292	82%
Transfers Out	271,850	130,519	286,700	-	77,000	98,300	85,000	25,000	25,000	(209,700)	-73%
Other Services & Charges	13,371	9,746	6,500	1,101	5,800	5,860	6,122	6,185	6,251	(700)	-11%
Total Services & Charges	4,619,354	4,661,983	5,105,826	2,325,373	5,140,564	5,687,341	5,831,138	5,820,525	5,892,777	34,738	1%
Capital	140,857	-	-	-	-	-	-	-	-	-	-
Total Expenditures	7,603,684	7,388,704	8,564,643	3,819,747	8,756,902	9,350,472	9,542,075	9,605,412	9,738,609	192,259	2%
Net Surplus / (Deficit)	(223,411)	78,224	(256,074)	10,071	(48,395)	(15,564)	(35,988)	2,688	(92,501)		
Beginning Cash Balance	1,536,912	1,329,793	1,419,407		1,163,333	1,114,938	1,099,374	1,063,386	1,066,074		
Cash Adjustments	16,292	11,390	-		-	-	-	-	-		
Ending Cash Balance	1,329,793	1,419,407	1,163,333		1,114,938	1,099,374	1,063,386	1,066,074	973,572		
Cash Reserves Target	901,177	824,543	1,101,161		1,095,476	1,122,503	1,137,944	1,139,065	1,157,477		

Cash Reserve
25% of Annual expenditures, excluding utility accounting

Fund Purpose:

The Central Services Department provides a variety of services to other city departments, along with several local county, state and federal agencies. Central Services consists of six divisions: Equipment Services (0605), Building Maintenance (0606), Central Stores (0612), Print Shop (0613), Radio Shop (0614), and the Office of Sustainability (0616).

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

The Capital expenses for 2018 are in Central Services Capital Fund 224. Cash reserves will be transferred to Fund 224 to cover 2018 capital expenses. The Centralized Purchasing operation will be moved to Central Services for 2018, adding one FTE, Purchasing Director. The Centralized Purchasing operation will be moved to Central Services for 2018, adding 1 FTE - Purchasing Director. The IT allocation increased by 109%, making budgeting for 2018 challenging. Organizationally, Central Services was moved from Public Works to Administration & Finance.

Fund 222 - Central Services Division (Various Depts)

Fund Type	Internal Service				Control	City Funds					
	2015	2016	2017		2018	Forecast				Budget	
	Actual	Actual	Amended	06/30/17	Proposed	2019	2020	2021	2022	Variance	%
			Budget	Actual	Budget					2017-2018	Change
Revenue											
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	12,467	11,006	11,400	272	11,400	11,400	11,400	11,400	11,400	-	0%
Charges for Services	2,957,338	2,946,555	3,754,119	1,556,424	3,931,957	4,034,759	4,066,313	4,104,665	4,078,262	177,838	5%
Interest Earnings	6,840	10,080	6,800	4,543	9,000	9,200	9,300	9,400	9,500	2,200	32%
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	57,405	71,085	33,450	13,693	31,150	30,250	29,550	29,550	29,550	(2,300)	-7%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	3,034,050	3,038,726	3,805,769	1,574,932	3,983,507	4,085,609	4,116,563	4,155,015	4,128,712	177,738	5%
Expenditures by Type											
Personnel											
Salaries & Wages	1,741,686	1,688,444	2,015,025	888,170	2,123,121	2,159,547	2,190,530	2,233,147	2,276,563	108,096	5%
Fringe Benefits	730,101	768,585	1,063,809	432,589	1,123,298	1,128,664	1,134,716	1,157,810	1,166,412	59,489	6%
Total Personnel	2,471,787	2,457,029	3,078,834	1,320,759	3,246,419	3,288,211	3,325,246	3,390,957	3,442,975	167,585	5%
Supplies	168,097	117,529	164,536	71,274	144,195	144,195	145,935	146,135	146,135	(20,341)	-12%
Services & Charges											
Professional Services	751	-	2,925	-	1,000	1,000	1,000	1,000	1,000	(1,925)	-66%
Printing & Advertising	6,271	3,766	6,565	2,356	6,200	6,200	6,300	6,300	6,300	(365)	-6%
Utilities	51,465	45,258	78,045	28,093	75,045	75,195	75,270	75,320	75,320	(3,000)	-4%
Education & Training	17,591	11,949	22,800	521	17,800	17,800	17,800	17,800	17,800	(5,000)	-22%
Travel	524	1,224	3,000	25	3,000	3,000	3,000	3,000	3,000	-	0%
Repairs & Maintenance	75,918	62,264	87,680	26,380	85,800	86,400	87,700	88,700	88,700	(1,880)	-2%
Other Interfund Allocations	106,412	137,556	279,790	139,896	322,136	357,350	364,240	371,261	378,422	42,346	15%
Debt Service											
Principal	4,754	11,214	13,523	6,759	14,279	14,839	16,254	4,335	9,656	756	6%
Interest & Fees	211	2,013	2,133	1,107	1,680	1,118	531	76	1,529	(453)	-21%
Grants & Subsidies	-	-	10,000	-	-	-	-	-	-	(10,000)	-100%
Insurance	40,656	31,800	18,265	9,126	33,548	34,210	34,885	35,574	36,276	15,283	84%
Transfers Out	271,850	130,519	286,700	-	77,000	98,300	85,000	25,000	25,000	(209,700)	-73%
Other Services & Charges	7,576	8,637	3,800	783	3,800	3,800	4,000	4,000	4,000	-	0%
Total Services & Charges	583,979	446,200	815,226	215,044	641,288	699,212	695,980	632,366	647,003	(173,938)	-21%
Capital	140,857	-	-	-	-	-	-	-	-	-	-
Total Expenditures	3,364,720	3,020,758	4,058,596	1,607,077	4,031,902	4,131,618	4,167,161	4,169,458	4,236,113	(26,694)	-1%
Net Surplus / (Deficit)	(330,670)	17,968	(252,827)	(32,145)	(48,395)	(46,009)	(50,598)	(14,443)	(107,401)		

Fund Purpose:

The Central Services Department consists of 5 divisions: Equipment Services (0605), Building Maintenance (0606), Central Stores (0612), Print Shop (0613), Radio Shop (0614). These divisions provide a variety of services to other city departments, along with several local county, state and federal agencies.

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

The Capital expenses for 2018 are in the Central Services Capital Fund 224. Cash reserves will be transferred to Fund 224 to cover 2018 capital expenses. The Centralized Purchasing operation will be moved to Central Services for 2018, adding 1 FTE - Purchasing Director. The IT allocation increased by 109%, making budgeting for 2018 challenging. Organizationally, Central Services was moved from Public Works to Administration & Finance.

Fund 222 - Office of Sustainability (Dept 0616)

Fund Type	Internal Service				Control	City Funds					
	2015 Actual	2016 Actual	2017 Amended Budget	06/30/17 Actual	2018 Proposed Budget	Forecast				Budget Variance 2017-2018	%
						2019	2020	2021	2022		Change
Revenue											
Grants/Intergovernmental	29,167	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	-	-	-	-	-	-	-	-	-	-	-
Donations	4,300	10,000	10,000	-	-	-	-	-	-	(10,000)	-100%
Other Income	4,312,756	4,418,202	4,492,800	2,254,887	4,725,000	5,249,299	5,389,523	5,453,085	5,517,396	232,200	5%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	4,346,223	4,428,202	4,502,800	2,254,887	4,725,000	5,249,299	5,389,523	5,453,085	5,517,396	222,200	5%
Expenditures by Type											
Personnel											
Salaries & Wages	150,437	110,736	149,320	72,797	151,254	154,280	157,365	160,513	163,723	1,934	1%
Fringe Benefits	52,250	40,171	60,011	29,403	61,940	66,346	70,491	75,182	80,099	1,929	3%
Total Personnel	202,687	150,907	209,331	102,199	213,194	220,625	227,856	235,695	243,822	3,863	2%
Supplies	902	1,256	6,116	143	12,530	10,100	11,900	12,100	12,900	6,414	105%
Services & Charges											
Professional Services	11,858	49,997	54,679	1,388	56,960	43,099	57,659	49,089	44,350	2,281	4%
Printing & Advertising	282	-	1,638	-	500	550	605	666	732	(1,138)	-69%
Utilities	3,998,977	4,090,527	4,160,000	2,089,829	4,375,000	4,860,462	4,990,299	5,049,152	5,108,700	215,000	5%
Education & Training	1,305	229	2,801	817	2,800	2,884	2,971	3,060	3,151	(1)	0%
Travel	1,091	850	3,530	1,278	3,355	3,522	3,698	3,883	4,077	(175)	-5%
Repairs & Maintenance	8,508	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	7,319	13,032	32,993	16,494	58,244	75,131	77,378	79,694	82,078	25,251	77%
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	59,499	31,851	-	-	-	-	-	-	(31,851)	-100%
Insurance	240	540	408	204	417	421	425	430	434	9	2%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	5,795	1,109	2,700	318	2,000	2,060	2,122	2,185	2,251	(700)	-26%
Total Services & Charges	4,035,375	4,215,783	4,290,600	2,110,329	4,499,276	4,988,129	5,135,157	5,188,158	5,245,774	208,676	5%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	4,238,964	4,367,946	4,506,047	2,212,671	4,725,000	5,218,854	5,374,913	5,435,954	5,502,496	218,953	5%
Net Surplus / (Deficit)	107,259	60,256	(3,247)	42,216	-	30,445	14,610	17,131	14,900		

Fund Purpose:

Office of Sustainability is a division of Central Services Fund 222. Divisions include 0616, which funds sustainability office operations, including staff and program expenses, and receives income from grants and rebates, and 0617, which pays for all natural gas and electricity utility bills and receives income from interfund transfers from other departments.

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

The increase in the IT allocation required cancellation of a program designed to incentivize internal departments to invest in renewable energy or energy efficiency. Revenue is tied to utility expenditures.

Fund 222 - Central Services

Accomplishments, Goals, KPI's

2017 Accomplishments & Outcomes

- Evaluate and remove dedicated AT&T circuits, saving \$360,000 yearly
- Establish a city wide overhead door (250) cost savings program
- Establish Central Purchasing program in Central Services
- Establish fleet user committee
- Centralized Building Maintenance study under way

2018 Department Goals & Objectives and Linkage to City Results

- Add 2 new customers in Equipment Services & Radio Communications to increase revenues
- Secure grant dollars to help pay for CNG powered vehicles
- Print Shop to incorporate all new logos and letterhead
- Equipment Services to achieve the Blue Seal Certification
- Continue to find savings through Central Purchasing and contracting initiatives
- Establish Centralized building and grounds programs
- Establish facility energy management program
- Provide City-wide energy efficiency best practice training and facilitation
- Reduce City emissions of greenhouse gases (GHGs) and air pollutants

Key Performance Indicators (KPI's)

Measure		Type	Long Term Goal	2016 Actual	2017 Estimated	2018 Target
- Radio Shop	Operating expense/cost per hour	Efficiency	\$65	\$56	\$62	\$64
- Equipment Serv.	Technician Productivity	Quality	86.9%	85.4%	86.0%	86.0%
- Building Maint.	Billable Hours monthly goal/138 hours	Efficiency	200	-	138	140
- Print shop	Technician Productivity	Quality	92.5%	92.8%	91.5%	92.0%
- Sustainability	Energy Cost Savings	Efficiency	15%	0%	3%	5%
- Sustainability	GHGs per resident	Efficiency	TBD	TBD	TBD	TBD

Types: output, efficiency, effectiveness, quality, outcome, technology

2018 Significant Changes/Challenges/Opportunities

- The Centralized Purchasing operation will be moved to Central Services for 2018, adding 1 FTE - Purchasing Director
- The Director of Central Services will have a title change to Chief Administration Officer
- The addition of Central Purchasing will also include two changes of title and responsibility for the Stores/Parts Superintendent V to Manager-Service Contracts & General Supply
- The Financial Specialist III will change to Senior Purchasing Agent
- For alignment purposes, the Manager of Equipment Services will be renamed to Director of Equipment Services

Fund 222 - Central Services

Staffing (Full-Time Employees only)

Position (* New title or additional position)	2017			2018	Forecast			
	2016 Actual	Amended Budget	06/30/17 Actual	Proposed Budget	2019	2020	2021	2022
Non-Bargaining								
Director of Central Services	1.0	1.0	1.0	-	-	-	-	-
**Chief Administration Officer	-	-	-	1.0	1.0	1.0	1.0	1.0
Equipment Services Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Maintenance Mechanic Supervisor	3.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Superintendent II	2.0	-	-	-	-	-	-	-
Superintendent III	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Superintendent V	1.0	1.0	1.0	-	-	-	-	-
**Service Contracts & General Supply Manager	-	-	-	1.0	1.0	1.0	1.0	1.0
Financial Specialist Senior	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Financial Specialist III	1.0	1.0	1.0	-	-	-	-	-
**Senior Purchasing Agent	-	-	-	1.0	1.0	1.0	1.0	1.0
**Director of Purchasing	-	-	-	1.0	1.0	1.0	1.0	1.0
Maintenance Foreman II	1.0	-	-	-	-	-	-	-
Inventory Control Technician II	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Print Shop Technician	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Director of Communications & Radio	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Radio Technician I	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Radio Technician III	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Director of Office of Sustainability	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Sustainability Coordinator	1.0	-	-	-	-	-	-	-
Sustainability Project Manager	-	1.0	1.0	-	-	-	-	-
**Facilities Manager	-	-	-	1.0	1.0	1.0	1.0	1.0
Total Non-Bargaining	18.0	17.0	17.0	18.0	18.0	18.0	18.0	18.0
Bargaining								
Mechanic V	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0
Mechanic IV	6.0	6.0	5.0	6.0	6.0	6.0	6.0	6.0
Machinist V	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Parts Clerk I	1.0	1.0	-	1.0	1.0	1.0	1.0	1.0
Parts Clerk II	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Janitor/General Labor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Building Maintenance	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Total Bargaining	24.0	25.0	23.0	25.0	25.0	25.0	25.0	25.0
Total Full-Time Employees	42.0	42.0	40.0	43.0	43.0	43.0	43.0	43.0

Explain Significant Staffing Changes Below:

The Centralized purchasing operation will be moved to Central Services for 2018, adding one FTE Purchasing Director. The Director of Central Services will have a title change to Chief Administration Officer. The addition of Central Purchasing will also include two changes of title and responsibility for the Stores/Parts Superintendent II to Manager-Service Contracts and General Supply. The Financial Specialist III will change to Senior Purchasing Agent. For alignment purposes the Equipment Services Manager will be renamed Director of Equipment Services. **All subject to Mayoral approval.

Fund 222 - Central Services Operations

City of South Bend

Revenue

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Estimated Revenue
CENTRAL SERVICES								
222-0000-320.16-00	INSECTION	1,100	1,120	1,450	1,450	1,080	1,070	1,150
LEVEL	TEXT		TEXT AMT					
02	115 TRASH TRUCKS X 10.00 PER INSPECTION		1,150					
	COMMON COUNCIL ORDINANCE 10197-12, PASSED 10-29-12		1,150					
*		1,100	1,120	1,450	1,450	1,080	1,070	1,150
222-0000-321.16-00	TAXI COMPANY	800	700	800	800	0	0	800
LEVEL	TEXT		TEXT AMT					
02	8 TAXI COMPANIES X \$100.00 FEE PER COMPANY		800					
			800					
222-0000-321.16-10	TAXI DRIVER	2,557	2,176	2,600	2,600	117	112	2,300
LEVEL	TEXT		TEXT AMT					
02	110 DRIVERS X \$20.25 PER DRIVER		2,300					
			2,300					
222-0000-321.16-20	TAXI VEHICLE	9,110	8,130	8,000	8,000	215	160	8,300
LEVEL	TEXT		TEXT AMT					
02	145 TAXI VEHICLES X 55.00 FEE PER VEHICLE		8,300					
			8,300					
*		12,467	11,006	11,400	11,400	332	272	11,400
222-0000-349.20-00	CENTRAL STORES MARK-UP	1,759	1,687	2,200	2,200	1,059	788	2,000
LEVEL	TEXT		TEXT AMT					
02	CENTRAL STORES MARK UP IS 1% BASED ON ESTIMATED SALES AVERAGE OF LAST 2 YEARS		2,000					
			2,000					
222-0000-349.30-10	FUEL MARK-UP	19,969	26,384	34,842	34,842	19,089	16,233	36,680
LEVEL	TEXT		TEXT AMT					
02	FUEL MARKUP OF GASOLINE USAGE OUTSIDE AGENCIES GALLONS 31,400 X .09		2,826					
	CITY DEPARTMENTS 2 YR AVG GALLONS 846,240 X .04		33,854					
			36,680					
222-0000-349.30-20	PARTS MARK-UP	548,848	567,360	771,339	771,339	295,358	256,097	688,805

Fund 222 - Central Services Operations

City of South Bend

Revenue

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Estimated Revenue
02	TEXT AMT							
	PARTS MKUP BASED ON PARTS USED 2YR AVG, PLUS 3% INF							
	OUTSIDE AGENCIES PARTS AVG \$100,232 X 25%		25,810					
	CITY DEPTS PARTS USED BASED ON A 2 YEAR AVG							
	PLUS 3% INFLATION = 2,357,100 X 25%		589,275					
	PARTS MARKUP BASED ON PARTS USED							
	3% OVERALL MARKUP ON PARTS 2,457,332		73,720					
			688,805					
222-0000-349.30-30	LABOR MARK-UP	53,034	51,188	65,428	65,428	33,411	28,855	66,226
02	TEXT AMT							
	BASED ON 3% OF LABOR CHARGES OF BILLABLE HOURS							
	OUTSIDE AGENCY LER HRS 1500 X \$70.00=\$105,000		3,150					
	3% =							
	CITY DEPT LER HOURS AUTO 6,500 X \$60.00=\$390,000 X		11,700					
	3% =							
	CITY DEPT LER HRS TRUCK 25,560 X \$67 = \$1,712,520		51,376					
	X 3% =							
	20 MECHANICS X 1664 BILLABLE HOURS PER MECHANIC =							
	33,280 BILLABLE HOURS							
	(80% X 2080 HRS)		66,226					
*		623,610	646,619	873,809	873,809	348,917	301,973	793,711
222-0000-360.00-00	MISCELLANEOUS REVENUE	10,507	41,443	4,000	4,000	6	6	4,000
02	TEXT AMT							
	EQUIP SERV AUCTION FEE 3% OF SALES		4,000					
	MICHIANA PALLET RECYCLE		4,000					
222-0000-360.02-00	SALE OF SCRAP METAL	2,498	1,719	7,000	7,000	2,226	1,584	5,000
02	TEXT AMT							
	BASED ON ESTIMATED VALUE OF SCRAP METAL WE SELL TO		5,000					
	RECYCLE COMPANY							
	OMNI SOURCE							
	PALLET RECYCLE							
	SCRAP METAL							
222-0000-360.51-00	INSURANCE REIMBURSEMENT	19,011	0	0	0	0	0	0
*		32,016	43,162	11,000	11,000	2,232	1,590	9,000

Fund 222 - Central Services Operations

City of South Bend

Revenue

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Estimated Revenue
222-0000-361.00-00	INTEREST EARNINGS	6,840	10,080	6,800	6,800	7,174	4,543	9,000
LEVEL	TEXT		TEXT AMT					
02	BASED ON A 2 YR AVERAGE		9,000					
			9,000					
*		6,840	10,080	6,800	6,800	7,174	4,543	9,000
222-0000-391.01-00	SALE OF FIXED ASSETS	3,493	7,571	0	0	0	0	0
*		3,493	7,571	0	0	0	0	0
222-0000-396.00-00	REFUNDS	19,598	18,596	21,000	21,000	11,033	11,033	21,000
LEVEL	TEXT		TEXT AMT					
02	REFUND OF INDIANA EXCISE TAX		21,000					
	DIESEL FUEL		21,000					
*		19,598	18,596	21,000	21,000	11,033	11,033	21,000
**	CENTRAL SERVICES	699,124	738,154	925,459	925,459	370,768	320,480	845,261

Fund 222 - Central Services Operations

City of South Bend

Revenue

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Estimated Revenue
222-0605-380.03-10	INVENTORY OVER/SHORT	586	0	0	0	0	0	0
222-0605-380.10-11	PRINTING	136,658	137,136	153,172	153,172	113,225	85,568	157,051
LEVEL 02	TEXT 2018 ALLOC PRINTSHOP BUDGET 190,051,LESS SUPPLIES OF \$33,000 ALLOCATION #4		TEXT AMT 157,051					
222-0605-380.10-29	PRINT SHOP - INTERNAL JOB	0	0	33,000	33,000	0	0	33,000
LEVEL 02	TEXT 2018 INTERNAL (CITY DEPTS) PRINTSHOP JOBS FOR SUPPLY BILLINGS EA MONTH		TEXT AMT 33,000 33,000					
222-0605-380.10-35	LABOR CHARGES	1,636,840	1,549,035	2,106,312	2,106,312	1,015,884	880,870	2,113,743
LEVEL 02	TEXT BASED ON ESTIMATE OF LABOR (BILLABLE HOURS)BY MECHANICS ON STAFF 20 MECHANICS X 1664 BILLABLE HOURS PER MECHANIC = 33,280 HOURS CITY DEPARTMENTS 2 YEAR AVERAGE 25,560 HOURS X \$67.00 TRUCKS 6,500 HOURS X \$60.00 CARS OUTSIDE AGENCY HOURS 1500 HOURS X \$70.00 THE REVENUE FOR OUTSIDE AGENCIES IS NOW IN A NEW COST CENTER 22206183801035 STANDBY LABOR 468 HRS PER SEASON X \$23.98		TEXT AMT 1,549,035 1,712,520 390,000					
222-0605-380.10-45	CENTRAL STORES	97,471	99,612	108,271	108,271	72,216	54,162	235,326
LEVEL 02	TEXT 2018 STORES ALLOCATION FROM ADM/FINANCE FIXED ALLOCATION NO. 3. ALLOCATION FOR SALARIES, FRINGE BENEFITS, AND OPERATING COSTS BASED OFFICE PAPER, JANITORIAL, AND SAFETY SUPPLIES USED BY EACH DEPARTMENT. NEW IN 2018 IS THE CENTRALIZED PURCHASING IN THIS ALLOCATION		TEXT AMT 235,326					
222-0605-380.10-46	RADIO SHOP	284,998	310,708	301,865	301,865	154,369	133,895	332,496
LEVEL 02	TEXT		TEXT AMT 310,708					

Fund 222 - Central Services Operations

City of South Bend

Revenue

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015	2016	2017	2017	2017	2018
		Actual	Actual	Original Budget	Amended Budget	YTD Actual	YTD Actual
02	2018 - \$60.00 PER HR BILLING RATE						
	4,792 LABOR BILLING HOURS X \$60		287,520				
	1664 HRS X 3 EMPL = 4992HOURS LESS 200 HRS FOR EXTERNAL CUSTOMERS = 4792 X \$60						
	PARTS MARKUP 25%, TWO YR AVG MARKUP		32,800				
	3% OVERALL MARKUP ON LABOR AND PARTS		9,062				
	LABOR 4,992 HRS 3% OVERALL MARKUP		3,114				
	PARTS MARKUP 3% OVERALL		332,496				
	222-0605-380.10-99 MISC. REIMBURSEMENTS	0	100	0	0	0	0
*		2,156,553	2,096,591	2,702,620	2,702,620	1,355,694	2,871,616
**	EQUIPMENT SERVICES	2,156,553	2,096,591	2,702,620	2,702,620	1,355,694	2,871,616

Fund 222 - Central Services Operations

City of South Bend

Revenue

LEVEL	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015	2016	2017	2017	2017	2017	2018
			Actual	Actual	Original Budget	Amended Budget	YTD Actual	YTD Actual	Estimated Revenue
	222-0606-380.10-48	FIRE DEPT MAINTENANCE	75,173	75,263	74,880	74,880	41,681	36,259	112,320
		TEXT AMT							
02		2018 MAINT BILLABLE HRS OF 2496 X \$45.00		112,320					
		LABOR FOR 1 1/2 BUILDING MAINTENANCE EMPLOYEES							
		2080 HRS X 80% = 1664 BILLABLE LABOR HOURS		112,320					
*			75,173	75,263	74,880	74,880	41,681	36,259	112,320
**		BUILDING MAINTENANCE	75,173	75,263	74,880	74,880	41,681	36,259	112,320

Fund 222 - Central Services Operations

City of South Bend

Revenue

LEVEL	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Estimated Revenue
	222-0612-380.10-51	CS OUTSIDE REIMBURSE	595	597	750	750	421	338	750
		TEXT AMT							
02		2018 CENTRAL STORES OUTSIDE AGENCIES		750					
		2 YR AVG		750					
	222-0612-380.10-62	OFFICE MAX REBATE	612	536	0	0	0	0	0
*			1,207	1,133	750	750	421	338	750
**		CENTRAL STORES	1,207	1,133	750	750	421	338	750

Fund 222 - Central Services Operations

City of South Bend

Revenue

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Estimated Revenue
222-0616-332.00-00	SOLAR ENERGY GRANT	29,167	0	0	0	0	0	0
*		29,167	0	0	0	0	0	0
222-0616-367.00-00	DONATION PRIVATE SOURCES	4,300	0	0	0	0	0	0
222-0616-367.40-00	WELLS FARGO	0	10,000	0	10,000	0	0	0
*		4,300	10,000	0	10,000	0	0	0
**	ENERGY/SUSTAINABILITY	33,467	10,000	0	10,000	0	0	0

Fund 222 - Central Services Operations

City of South Bend

Revenue

LEVEL	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Estimated Revenue
	222-0617-380.10-56	ELECTRICITY ALLOCATION	3,740,237	4,064,210	3,888,000	3,888,000	2,636,312	1,944,288	4,109,400
		TEXT AMT							
02		TRANSFERS FROM DEPARTMENTS FOR ELECTRICITY PAYMENT		4,109,400					
		INCLUDES 8% ALLOCATION ABOVE COSTS IN 35.01		4,109,400					
	222-0617-380.10-57	NATURAL GAS ALLOCATION	572,519	353,992	604,800	604,800	328,198	310,599	615,600
		TEXT AMT							
02		TRANSFER FROM OTHER DEPTS FOR GAS BILLS PAID		604,800					
		INCLUDES 8% ALLOCATION ABOVE COSTS IN 35-02		604,800					
*			4,312,756	4,418,202	4,492,800	4,492,800	2,964,510	2,254,887	4,725,000
**		UTILITIES & SERVICES	4,312,756	4,418,202	4,492,800	4,492,800	2,964,510	2,254,887	4,725,000

Fund 222 - Central Services Operations

City of South Bend

Revenue

LEVEL	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Estimated Revenue
	222-0618-380.10-11	PRINTING	0	0	2,100	2,100	0	0	2,500
LEVEL	TEXT			TEXT AMT					
02		2018 OUTSIDE AGENCIES PRINISHOP JOBS		2,500					
		2 YEAR AVERAGE		2,500					
	222-0618-380.10-35	LABOR CHARGES	94,070	113,005	85,400	85,400	69,773	57,470	121,100
LEVEL	TEXT			TEXT AMT					
02		2018 OUTSIDE CUSTOMERS EQUIPMENT SERVICES		121,100					
		LABOR HOURS 1730 X \$70.00		121,100					
	222-0618-380.10-46	RADIO SHOP	7,923	14,580	14,560	14,560	6,513	5,890	29,960
LEVEL	TEXT			TEXT AMT					
02		2018 RADIO COMMUNICATION OUTSIDE AGENCIES RADIO							
		REPAIRS		29,960					
		428 HRS LABOR X \$70		29,960					
*			101,993	127,585	102,060	102,060	76,286	63,360	153,560
**		OUTSIDE SERVICES	101,993	127,585	102,060	102,060	76,286	63,360	153,560
***		CENTRAL SERVICES	7,380,273	7,466,928	8,298,569	8,308,569	4,809,360	3,829,819	8,708,507

Fund 222 - Central Services Operations

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
CENTRAL SERVICES								
222-0605-419.10-01	REGULAR WAGES	475,891	463,354	462,923	459,185	293,994	219,534	467,185
LEVEL	TEXT		TEXT AMT					
02	1 CHIEF ADM OFFICER \$97,419 X .85%		82,805					
	1 DIR OF EQUIPMENT SERVICES		61,284					
	1 MAINTENANCE MECHANIC SUPERVISOR		57,565					
	1 MAINTENANCE MECHANIC SUPERVISOR		57,565					
	1 MAINTENANCE MECHANIC SUPERVISOR		57,565					
	1 MGR. SERVICE CONTRACTS \$60,000		20,400					
	1 FINANCIAL SPECIALIST SENIOR (80%)\$55,251		44,200					
	1 SENIOR PURCH AGENT \$50,000 X 70% SALARY CAP		35,000					
			6,764-					
			467,185					
222-0605-419.10-02	HOURLY WAGES	813,296	751,093	1,052,423	1,052,423	574,641	438,850	1,057,630
LEVEL	TEXT		TEXT AMT					
02	12 MECHANIC V @ \$21.83 X 2,080 = \$45,407 X12		544,884					
	6 MECHANIC IV @ \$20.22 X 2,080 = \$42,058 X 6		252,348					
	2 MACHINIST V @ \$21.83 X 2,080 = \$45,407 X 2		90,814					
	1 PARTS CLERK I @ \$17.75 X 2,080 = \$36,920 X 1		36,920					
	2 PARTS CLERK II @ \$18.29 X 2,080 = \$38,044 X 2		76,088					
	NIGHT PREMIUM 10 EMPLOYEE X2,080 HRS 20,800 X .45 ASE CERTIFICATIONS		9,360					
	15 EMP X 2,080 X @ 1.00 PER HR. = \$31,200 =		31,200					
	8 MASTERS X 2,080 = 16,640 HRS X .85 PER HR.		14,144					
	3 JOB LEADERS X 2080 = 6240 HRS X .30 PER HR		1,872					
			1,057,630					
222-0605-419.10-03	SEASONAL & INTERNS	2,114	2,192	7,575	7,575	954	0	7,575
LEVEL	TEXT		TEXT AMT					
02	SUMMER ELDG MAINTENANCE HELP \$10.10 X 750 HRS 2018		7,575					
			7,575					
222-0605-419.10-04	EXTRA AND OVERTIME	27,350	57,484	27,683	27,683	13,665	12,463	27,706
LEVEL	TEXT		TEXT AMT					
02	OVERTIME 3 YR AVERAGE							
	780 HRS X \$35.52 PER HR		27,706					
	FIRE GARAGE, SAMPLE STREET GARAGE,AND NORTH GARAGE-		27,706					
222-0605-419.10-05	TEMPORARY SERVICES	0	0	0	4,578	4,578	4,578	0

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222-0605-419.10-06	LONGEVITY PAY	0	0	2,550	2,550	1,500	1,200	2,600
LEVEL 02	TEXT LONGEVITY PAY		TEXT AMT 2,600 2,600					
222-0605-419.10-09	PERMANENT PART-TIME	12,339	12,940	17,385	17,385	9,688	7,177	17,734
LEVEL 02	TEXT DRIVER FOR PARTS DEPARTMENT, PERMANENT PART-TIME 28 HRS/WEEK @ \$12.18/HR		TEXT AMT 17,734 17,734					
222-0605-419.10-13	CONTRACT ADD PAYS	18,238	15,538	21,965	21,965	14,133	12,631	21,825
LEVEL 02	TEXT STANDBY WAGES FIRE GARAGE - 9 HRS PER WK X 2 WKS = 18 PER PAY PERIOD X 26 PAY PERIODS = 468 HRS X 23.98 PER HR SAMPLE STREET GARAGE- 4 MECH PER WK X 6 HRS PER MECHANIC = 24 HRS PER WK X 19 WEEKS = 456 HRS 2 NIGHTTIME MECHANICS 19 WEEKS = 228 HRS X \$22.52 \$20.22 + \$1.85 + .45 = 22.52 2 DAYTIME MECH,19 WKS= 228 HRS X 23.98 \$21.83 + \$.85 + .30 = \$23.98		TEXT AMT 11,222 5,135 5,468 21,825					
222-0605-419.10-14	PRODUCTIVITY BONUS	3,875	8,333	0	0	0	0	0
LEVEL 02	TEXT PRODUCTIVITY BONUS FOR TEAMSTERS PAID OUT IN 2016/THIS PROGRAM ENDED		TEXT AMT					
222-0605-419.11-01	FICA - REGULAR	100,557	97,050	122,978	122,978	68,623	52,564	123,838
LEVEL 02	TEXT ALL 2018 WAGES \$1,618,794 X 7.65%		TEXT AMT 123,838 123,838					
222-0605-419.11-04	PERF - REGULAR	149,495	144,200	177,251	177,251	100,593	76,708	178,470
LEVEL 02	TEXT REGULAR, HOURLY, OVERTIME SALARY \$1,593,485 X 11.2% DOES NOT INCLUDE SUMMER HELP/PART TIME		TEXT AMT 178,470 178,470					
222-0605-419.11-05	PERF - UNION	0	0	16,716	16,716	6,880	5,407	16,793
LEVEL 02	TEXT		TEXT AMT					

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02	PERF UNION SALARIES 1.5% \$1,119,536		16,793				
			16,793				
222-0605-419.11-07	UNEMPLOYMENT COMP	3,977	1,838	3,956	3,956	0	0
LEVEL	TEXT		TEXT AMT				
02	UNEMPLOYMENT \$1,582,172 WAGES X .25% 2018 CHARGES DEFERRED						
222-0605-419.11-08	HEALTH INSURANCE	302,149	343,181	486,497	486,497	188,812	500,939
LEVEL	TEXT		TEXT AMT				
02	LONG TERM DISABILITY: 30.74 EMP. X \$4.00 = 122.9 X 24 PAY PERIODS HEALTH INS/: \$675 X 24 = \$16,200 X 30.74 EMP		2,951				
			497,988				
			500,939				
222-0605-419.11-09	LIFE INSURANCE	3,287	3,117	3,731	3,731	1,674	3,689
LEVEL	TEXT		TEXT AMT				
02	30.74 EMPLOYEES X \$5.00 X 24		3,689				
			3,689				
222-0605-419.11-11	TOOL ALLOWANCE	11,644	8,818	11,884	11,884	6,938	11,884
LEVEL	TEXT		TEXT AMT				
02	MECHANICS/MACHINISTS/ 20 EMP @ \$550 TOOL ALLOW SAFETY GLASSES 17 EMP @ \$52		11,000				
			884				
			11,884				
222-0605-419.11-12	AUTO ALLOWANCE	840	600	840	840	300	0
LEVEL	TEXT		TEXT AMT				
02	2018 AUTO ALLOWANCE FOR PUBLIC WORKS DIRECTOR AND DEPUTY PW DIRECTOR \$70 PER MONTH 2018 NO LONGER BUDGETING THEM						
222-0605-419.11-24	CELL PHONE ALLOWANCE	1,212	1,447	1,564	1,564	726	1,421
LEVEL	TEXT		TEXT AMT				
02	\$110 X 12 MONTHS = \$1,320, 2 CELL PHONES FICA \$1,320 X .0765 DIRECTOR BUREAU MGR		1,320				
			101				
			1,421				
222-0605-419.11-27	JOB READINESS ALLOWANCE	0	0	9,775	9,775	8,713	9,775
LEVEL	TEXT		TEXT AMT				

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02	JOB READINESS ALLOWANCE \$425 X 23 TEAWSTERS	0	9,775	0	0	0	3,984
	222-0605-419.11-29 PARENTAL LEAVE	0	9,775	0	0	0	0
LEVEL	TEXT		TEXT AMT				
02	2018 \$1,593,485 X .25		3,984				
			3,984				
	222-0605-419.11-99 OTHER FRINGE BENEFITS	1,000	800	2,000	2,000	600	2,000
LEVEL	TEXT		TEXT AMT				
02	\$200 X 10 EMPLOYEES		2,000				
	TEAWSTER NATIONWIDE MATCHING OF FUNDS		2,000				
*	PERSONNEL SERVICES	1,927,264	1,911,985	2,429,696	2,430,536	1,364,602	2,455,048
	222-0605-419.21-02 PRINT SHOP	253	172	408	408	132	400
LEVEL	TEXT		TEXT AMT				
02	2017 SUPPLIES USED		400				
			400				
	222-0605-419.21-03 C.S. OFFICE SUPPLIES	4,417	3,915	5,000	5,334	2,658	4,500
LEVEL	TEXT		TEXT AMT				
02	PURCHASE OF VARIED OFFICE SUPPLIES FROM CENTRAL STORES, PAPER, PENCILS, PAPER,CALCULATOR RIBBONS, STAPLES,ADDING MACHINE TAPE ETC.		4,500				
	222-0605-419.21-04 OTHER OFFICE SUPPLIES	136	0	600	840	240	600
LEVEL	TEXT		TEXT AMT				
02	PURCHASE OF OFFICE SUPPLIES NOT AVAILAIBLE IN CENTRAL STORES.CHAIR MATS,ANNUAL STICKERS FOR CABS		600				
			600				
	222-0605-419.21-05 SMALL OFFICE EQUIPMENT	182	444	700	700	0	700
LEVEL	TEXT		TEXT AMT				
02	SMALL OFFICE EQUIPMENT, LASER PRINTERS,CALCULATORS ETC. UNDER \$5,000		700				
			700				
	222-0605-419.22-01 CENTRAL SERVICE GASOLINE	6,370	3,690	7,625	7,625	142,826	6,798

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02	2018 GAS USAGE \$2.50 PER GALLON X 2,519 GAL			6,298					
	2018 GAS USAGE/ THREE LOANER CARS FOR CITY DEPTS			500					
	200 GALLONS X 2.50			6,798					
			1,323	923	1,500	1,552	635	448	1,500
02	222-0605-419.22-02 COMPRESSED GAS								
	TEXT								
	BASED ON AVERAGE USAGE - PROPANE FOR FORKLIFTS			1,500					
				1,500					
			6,310	5,796	10,500	10,947	4,184	3,469	8,500
02	222-0605-419.22-05 UNIFORMS								
	TEXT								
	UNIFORMS/SHIRTS/T-SHIRTS FOR SAMPLE ST GARAGE,			8,500					
	FIRE GARAGE AND NORTH GARAGE								
	YEARLY T-SHIRTS			8,500					
			104	252	500	500	0	0	500
02	222-0605-419.22-07 LANDSCAPING MATERIAL								
	TEXT								
	PURCHASE OF FERTILIZER,MULCH, WEED KILLER ETC.			500					
				500					
			692	682	700	700	626	619	700
02	222-0605-419.22-20 C.S. - MEDICAL/SAFETY								
	TEXT								
	PURCHASE OF VARIOUS ITEMS FROM CENTRAL STORES			700					
	BANDAGES,SAFETY VESTS,SAFETY GLASSES,EYE WASH								
	AND FIRST AID SUPPLIES.			700					
			4,128	3,997	4,500	4,500	2,425	1,473	4,500
02	222-0605-419.22-21 C.S. CLEANING SUPPLIES								
	TEXT								
	CENTRAL STORES CLEANING SUPPLIES- FLOOR SOAP,HAND			4,500					
	SOAP,PAPER TOWELS,TOILET PAPER,ETC			4,500					
			18,936	14,591	19,400	21,515	19,488	15,149	19,400
02	222-0605-419.23-01 BUILDING MATERIALS								
	TEXT								
	SHOP SUPPLIES- PAINT, LIGHT BULBS,VARIOUS PARTS TO			19,400					
	REPAIR PLUMBING, ELECTRICAL ITEMS, GAS PUMP PARTS								
	PAINT, SECURITY CAMERAS--ALL BUILDING SUPPLIES								

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GARAGE DOORS							
222-0605-419.23-10	REPAIR PARTS	6,221	8,519	10,500	10,500	4,341	10,000
LEVEL	TEXT		TEXT AMT				
02	PARTS FOR REPAIR OF CENTRAL SERVICES VEHICLES		9,250				
	PARTS FOR REPAIR OF LOANER CARS USED BY CITY DEPTS		750				
			10,000				
222-0605-419.23-12	REIMBURSED PARTS	49,316	16,272	0	11,779	212,015	0
222-0605-419.23-20	SMALL TOOLS & EQUIPMENT	18,907	19,299	20,000	20,882	19,410	20,000
LEVEL	TEXT		TEXT AMT				
02	DIAGNOSTIC TOOLS NEED TO REPAIR CITY VEHICLES FOR SAMELE ST AND NORTH GARAGE		20,000				
			20,000				
222-0605-419.23-98	INVENTORY OVER & SHORT	291-	16,631-	0	0	16,096-	0
222-0605-419.23-99	OTHER R&M SUPPLIES	16,383	17,956	18,000	18,167	11,590	18,000
LEVEL	TEXT		TEXT AMT				
02	SHOP TOWELS, CARPET RUNNERS AND MISC.SUPPLY EXPENSE ITEMS., CYLINDERS FROM PRAXAIR		6,550				
			11,450				
			18,000				
* SUPPLIES		133,387	79,877	99,933	115,949	404,474	96,098
222-0605-419.31-06	OTHER PROFESSIONAL SVCS	0	0	1,000	2,115	0	1,000
LEVEL	TEXT		TEXT AMT				
02	PROFESSIONAL SERVICES		1,000				
			1,000				
222-0605-419.31-70	ADM FEE ALLOCATION	72,808	98,940	98,363	98,363	65,576	107,443
LEVEL	TEXT		TEXT AMT				
02	2018 FIXED COST ALLOCATION #1 \$8,954 MO X 12 MO		107,443				
			107,443				
222-0605-419.31-71	CENTRAL STORES ALLOCATION	4,854	4,932	5,197	5,197	3,464	11,837
LEVEL	TEXT		TEXT AMT				
02	2018 FIXED COST ALLOCATION #3 CENTRAL STORES \$986 X 12 MONTHS		11,837				

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222-0605-419.31-73	PRINT SHOP ALLOCATION	0	756	811	811	544	408	1,217
LEVEL 02	TEXT		TEXT AMT					
	2018 PRINTSHOP ALLOCATION #4		1,217					
	\$101 X 12 MONTHS		1,217					
222-0605-419.31-76	IT ALLOCATION	0	0	0	0	0	0	132,567
LEVEL 02	TEXT		TEXT AMT					
	2018 FIXED COST ALLOCATION #7		132,567					
	INFORMATION TECHNOLOGY, PHONE SYSTEMS							
	SOFTWARE CONTRACTS							
	MITCHELL \$1728							
	FLEETCROSS \$3290							
	QUATRED \$1600							
	GASBOY \$2573							
	\$11,022 MO X 12							
	CUMMINS SOFTWARE \$911							
	SELKING SOFTWARE \$1647							
	ALLISON \$540							
222-0605-419.32-02	POSTAGE	783	622	1,000	1,000	500	390	1,000
LEVEL 02	TEXT		TEXT AMT					
	UPS SHIPPING AND RETURNS		1,000					
	FOR ALL OF CENTRAL SERVICES COST CENTERS		1,000					
222-0605-419.32-04	TELEPHONE	5,649	5,498	1,000	1,000	629	393	1,000
LEVEL 02	TEXT		TEXT AMT					
	FOUR STANDBY CELL PHONES							
	ONE BLDG MAINT CELL PHONE, ONE GARAGE FOREMAN							
	ONE RADIO SHOP CELL PHONE, ONE FIRE GARAGE ON CALL							
	AVERAGE COST FOR CELLS-\$80/MO		1,000					
			1,000					
222-0605-419.32-21	TRAVEL - MILEAGE	0	0	100	100	0	0	100
LEVEL 02	TEXT		TEXT AMT					
	MILEAGE		100					
			100					
222-0605-419.32-22	TRAVEL - AIRFARE	0	291	0	0	0	0	0

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02	TEXT			TEXT AMT					
02	AIRFARE								
		222-0605-419.32-23 TRAVEL - HOTEL	524	767	300	300	0	0	300
02	TEXT			TEXT AMT					
02	HOTEL			300					
				300					
		222-0605-419.32-24 TRAVEL - MEALS	0	166	200	200	0	0	200
02	TEXT			TEXT AMT					
02	MEALS			200					
				200					
		222-0605-419.32-25 TRAVEL - OTHER	0	0	400	400	0	0	400
02	TEXT			TEXT AMT					
02	TRAVEL			400					
				400					
		222-0605-419.33-02 PUBLICATION LEGAL NOTICE	6,129	3,707	5,700	6,065	3,179	2,356	5,700
02	TEXT			TEXT AMT					
02	LEGAL PUBLICATION FOR VEHICLE CAPITAL PURCHASES, JOB AD FOR STAFF OPENINGS JANITORIAL BIDS			5,700					
				5,700					
		222-0605-419.34-02 LIABILITY INSURANCE	38,532	29,496	16,529	16,529	11,016	8,262	31,774
02	TEXT			TEXT AMT					
02	2018 FIXED COST ALLOCATION #5 LIABILITY INSURANCE \$2,648 X 12 MONTHS			31,774					
				31,774					
		222-0605-419.35-01 ELECTRIC	25,400	27,940	36,650	36,650	17,600	13,255	36,650
02	TEXT			TEXT AMT					
02	2018 ELECTRIC FOR SAMPLE STREET GARAGE			29,450					
		2018 ELECTRIC FOR NORTH GARAGE,RIVERSIDE DRIVE		7,200					
				36,650					
		222-0605-419.35-02 NATURAL GAS	20,078	10,984	29,000	29,000	12,035	11,934	26,000
02	TEXT			TEXT AMT					
02	2018 NATURALGAS CHARGES FOR THE SAMPLE STREET GAR			23,000					

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2018 NATURAL GAS CHARGES FOR THE RIVERSIDE GARAGE		0	3,000 26,000	2,025	2,025	0	2,025
222-0605-419.35-03 TRASH REMOVAL		0	0	2,025	2,025	0	2,025
LEVEL 02	TEXT 2017 TRASH PICK UP AT THE SAMPLE ST GARAGE		TEXT AMT 2,025 2,025				
222-0605-419.35-04 WATER		5,987	6,334	6,350	6,350	2,904	6,350
LEVEL 02	TEXT BASED ON AVERAGE MONTHLY WATER BILL PLUS SEMI ANNUAL LAWN SPRINKLER CHARGE, SAMPLE ST NORTH GARAGE,RIVERSIDE DRIVE		TEXT AMT 6,200 150 6,350				
222-0605-419.36-01 BUILDING REM		19,804	11,202	21,000	24,215	10,533	22,000
LEVEL 02	TEXT FUEL PUMP REPAIRS SECURITY FOR SAMPLE ST GARAGE -\$729.75 X 4 NEWTON OIL, IDEM ANNUAL LINE TESTS FUEL PUMPS \$700 FIRE EXTINGUISHER ANNUAL SERVICE HTG & A/C, GARAGE DOOR REPAIRS, LIFTS INSPECTIONS, REPAIRS, SECURITY CAMERA REPAIRS ALL OTHER OUTSIDE SERVICE SECURITY FOR NO GARAGE \$1.77X 4MO.		TEXT AMT 22,000				
222-0605-419.36-02 OFFICE EQUIP R&M		966	540	1,190	1,190	540	1,400
LEVEL 02	TEXT COPIER/FAX/ MAINTENANCE CONTRACT MICS. REPAIRS		TEXT AMT 550 850 1,400				
222-0605-419.36-03 AUTO EQUIPMENT R&M		9,685	6,974	12,000	12,000	5,353	10,000
LEVEL 02	TEXT LABOR FOR REPAIRS TO EQUIPMENT SERVICES VEHICLES LABOR FOR REPAIRS TO TWO LOANER CARS USED BY CITY DEPARTMENTS		TEXT AMT 9,550 450 10,000				
222-0605-419.36-04 COMPUTER EQUIP R&M		7,859	8,328	117,496	117,496	78,328	0
222-0605-419.36-06 RADIO EQUIP R&M		174	275	900	900	0	900

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02	2015	RADIO SHOP REPAIRS		900					
				900					
	222-0605-419.36-10	HAZARDOUS MAT'L REMOVAL	10,276	11,018	8,800	8,875	4,780	4,041	11,000
LEVEL	TEXT								
02		OUTSIDE CONTRACTORS WILL REMOVE OIL,FILTERS AND OTHER HAZARDOUS MATERIALS FROM FACILITY PEST CONTROL YEARLY CONTRACT		11,000					
				11,000					
	222-0605-419.37-11	CAPITAL LEASE PRINCIPAL	801	5,338	5,354	5,354	3,981	2,711	5,668
LEVEL	TEXT								
02		RICOH MACHINE 2018 PRINCIPAL-NEW MACHINE IN 2018 SCISSOR LIFT \$12,400, DEBT SCHED #144 AVL RADIOS, 2018 (10,716), DEBT SCHED # 140							
				1,006					
				2,535					
				2,127					
				5,668					
	222-0605-419.37-12	CAPITAL LEASE INTEREST	38	375	283	283	201	146	272
LEVEL	TEXT								
02		2018 RICOH MACHINE, GETTING A NEW MACHINE IN 2018 SCISSOR LIFT (\$12,400, 2018, DEBT #144 AVL RADIOS, 2018, DEB #140							
				79					
				110					
				83					
				272					
	222-0605-419.39-70	EDUCATION & TRAINING	9,123	9,997	10,000	10,000	3,079	521	10,000
LEVEL	TEXT								
02		ASE TESTING FOR MECHANICS REPAIR MANUALS VARIOUS TRAINING SEMINARS AND WORKSHOPS IN LOCAL AREA AND OUT OF TOWN TO UPDATE SKILLS AND LEARN NEW INFORMATION TO KEEP CITY VEHICLES IN GOOD OPERATING CONDITION CLEAN CITIES MEMBERSHIP \$1,000 NATIONAL ASSOC. OF FLEET \$1,699		10,000					
				10,000					
	222-0605-419.39-89	MISC CHARGES & SVCS	975	2,388	1,000	1,000	144	0	1,000
LEVEL	TEXT								
02		MEMBERSHIP DUES-APWA, MISC CHARGES STICKERS FOR TAXI CAB VEHICLES							
				1,000					
				1,000					

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*	OTHER SERVICES & CHARGES	240,445	246,868	382,648	387,418	225,525	171,176	427,803
	222-0605-419.42-02 BUILDINGS	120,000	0	0	0	0	0	0
	222-0605-419.43-02 MOTOR EQUIPMENT	20,857	0	0	0	0	0	0
*	CAPITAL	140,857	0	0	0	0	0	0
	222-0605-419.50-02 INTER-FUND OPER. TRANSFRS	271,850	130,519	286,700	286,700	0	0	77,000
LEVEL	TEXT							
02	TRANSFER TO FUND 224 CENTRAL SVCS CAPITAL							
	2018 CAPITAL							
	TIRE MACHINE, TIRE BALANCER		12,000					
	PARKING LOT PAVING		25,000					
	COMPRESSED NATURAL GAS MAINT. ON COMPRESSOR		25,000					
	FRONT OFFICE DOOR		2,000					
	FRONT OFFICE REMODELING		3,000					
	NEW RADIO SYSTEM SOFTWARE/METER CALIBRATION TO		10,000					
	UPGRADE TO EXISTING MONITOR,NEW VERSION OF RADIO		77,000					
*	OTHER USES	271,850	130,519	286,700	286,700	0	0	77,000
**	EQUIPMENT SERVICES	2,713,803	2,369,249	3,198,977	3,220,603	1,994,601	1,270,235	3,055,949

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222-0606-419.10-01	REGULAR WAGES	89,690	67,515	53,122	53,122	35,762	27,347	53,154
LEVEL	TEXT		TEXT AMT					
02	1 SUPERINTENDENT III		52,441					
	1 FINANCIAL SPECIALIST SENIOR (\$55,251 X .05%)		2,763					
	SALARY CAP		2,050-					
			53,154					
222-0606-419.10-02	HOURLY WAGES	33,923	42,183	70,388	70,388	43,302	32,474	70,929
LEVEL	TEXT		TEXT AMT					
02	1 JANITOR/GENERAL LABOR @ 16.31 X 2080		33,925					
	1 BUILDING MAINTENANCE @ \$17.79 X 2080		37,004					
			70,929					
222-0606-419.10-06	LONGEVITY PAY	0	0	350	350	350	0	500
LEVEL	TEXT		TEXT AMT					
02	LONGEVITY PAY		500					
			500					
222-0606-419.10-14	PRODUCTIVITY BONUS	94	750	0	0	0	0	0
LEVEL	TEXT		TEXT AMT					
02	TEAMSTER PRODUCTIVITY GOALS/ (2) EMPLOYEES PAID OUT IN 2016, PROGRAM ENDED/CHANGED TO JOB READINESS ACCT 1127							
222-0606-419.11-01	FICA - REGULAR	8,924	8,022	9,617	9,617	5,696	4,341	9,752
LEVEL	TEXT		TEXT AMT					
02	TOTAL MAINT 2018 SALARIES \$127,483 X 7.65%		9,752					
			9,752					
222-0606-419.11-04	PERF - REGULAR	13,845	12,286	14,080	14,080	8,894	6,700	14,278
LEVEL	TEXT		TEXT AMT					
02	TOTAL MAINT 2018 SALARIES \$127,483 X 11.20% PERF REGULAR		14,278					
			14,278					
222-0606-419.11-05	PERF - UNION	0	0	1,074	1,074	501	411	1,084
LEVEL	TEXT		TEXT AMT					
02	PERF UNION 1.5% PF TEAMSTER WAGES \$72,279		1,084					
			1,084					
222-0606-419.11-07	UNEMPLOYMENT COMP	317	143	314	314	0	0	0
LEVEL	TEXT		TEXT AMT					

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02	TOTAL 2018 SALARY \$127,483 X .25% THIS CHARGE WILL BE DEFERRED THIS YEAR	30,068	34,346	46,944	46,944	25,563	20,304	48,888
222-0606-419.11-08	HEALTH INSURANCE							
LEVEL	TEXT							
02	DISABILITY 3 EMPL X 4.00 X 24= \$12.00 X 24 PAY PER		288					
	HEALTH INS-FAMILY 3 EMPL X \$675 X 24 PAY PER		48,600					
	INSURANCE IS \$16,200 PER EMPLOYEE		48,888					
222-0606-419.11-09	LIFE INSURANCE	362	342	360	360	238	176	360
LEVEL	TEXT							
02	LIFE INS. 3 EMPL MAINT X \$5 X 24 PAY PERIODS		360					
			360					
222-0606-419.11-11	TOOL ALLOWANCE	0	150	104	104	0	0	104
LEVEL	TEXT							
02	SAFETY GLASSES 2 EMP X 52.00		104					
			104					
222-0606-419.11-27	JOB READINESS ALLOWANCE	0	0	850	850	850	850	850
LEVEL	TEXT							
02	CLOTHING ALLOWANCE AND JOB READINESS \$425 EA X 2		850					
			850					
222-0606-419.11-29	PARENTAL LEAVE	0	0	0	0	0	0	319
LEVEL	TEXT							
02	TOTAL SALARY \$127,483 X .25		319					
			319					
* PERSONNEL SERVICES		177,223	165,737	197,203	197,203	121,156	92,604	200,218
222-0606-419.22-01	CENTRAL SERVICE GASOLINE	2,188	1,600	2,000	2,000	704	597	3,000
LEVEL	TEXT							
02	2018 FUEL \$2.50 PER GALLON X 1200 GAL		3,000					
			3,000					
222-0606-419.22-05	UNIFORMS	184	203	440	440	258	206	440
LEVEL	TEXT							
02	UNIFORMS FOR 2 TEAMSTERS		380					
	T-SHIRTS FOR 2 MAINT EMPLOYEES		60					

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* SUPPLIES		2,372	1,803	2,440	2,440	962	803	3,440
222-0606-419.31-06	OTHER PROFESSIONAL SVCS	0	0	0	446	0	0	0
222-0606-419.31-70	ADM FEE ALLOCATION	5,533	6,480	7,087	7,087	4,728	3,546	7,048
LEVEL	TEXT							
02	2018 FIXED COST ALLOCATION #1		7,048					
	ADMINISTRATIVE FEE							
	\$587 X 12		7,048					
222-0606-419.34-02	LIABILITY INSURANCE	720	816	613	613	408	306	626
LEVEL	TEXT							
02	2018 FIXED COST ALLOCATION#5		626					
	LIABILITY INSURANCE							
	\$52 X 12 MONTHS		626					
222-0606-419.36-03	AUTO EQUIPMENT R&M	1,455	2,496	2,500	2,500	2,302	2,302	2,500
LEVEL	TEXT							
02	PARTS & LABOR CHARGES TO REPAIR 2 MAINT TRUCKS		2,500					
	TRUCKS 808 & 812							
	NOTE: BLDG MAINT DEPT GETS USED TRUCKS							
	FOR THEIR FLEET FROM AUCTION TRADE INS							
	ALSO USES FOR REPAIRS FOR FIRE STATIONS							
* OTHER SERVICES & CHARGES		7,708	9,792	10,200	10,646	7,438	6,154	10,174
** BUILDING MAINTENANCE		187,303	177,332	209,843	210,289	129,556	99,561	213,832

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222-0612-419.10-01	REGULAR WAGES	59,318	58,314	64,322	64,322	38,356	29,157	154,972
LEVEL	TEXT		TEXT AMT					
02	1 MGR. SERV CONTRACTS (\$60,000 X 33%)		19,800					
	1 SENIOR PURCH AGENT (\$50,000 X .20%)		10,000					
	1 INVENTORY CONTROL TECHNICIAN II		37,538					
	1 FINANCIAL SPECIALIST SENIOR (\$55,251 X 5%)		2,763					
	THE MGR JOB IS SPLIT UP AT THIS TIME, BETWEEN STORES, PRINTSHOP AND THE EQUIPMENT SERVICES PARTS DEPT.							
	1 DIRECTOR OF PURCH (\$80,000)POSITION TRANSF 2018		80,000					
	CHIEF ADM OFFICER, DIR \$97,419X5%		4,871					
			154,972					
222-0612-419.11-01	FICA - REGULAR	4,524	4,440	4,921	4,921	2,937	2,237	11,855
LEVEL	TEXT		TEXT AMT					
02	TOTAL 2018 SALARIES \$154,972 X 7.65%		11,855					
			11,855					
222-0612-419.11-04	PERF - REGULAR	6,643	6,532	7,204	7,204	4,296	3,265	17,357
LEVEL	TEXT		TEXT AMT					
02	TOTAL 2018 SALARIES \$154,972 X 11.2%		17,357					
			17,357					
222-0612-419.11-07	UNEMPLOYMENT COMP	151	82	161	161	0	0	0
LEVEL	TEXT		TEXT AMT					
02	2018 SALARY \$154,972 X .25%							
	THIS IS DEFERRED THIS YEAR							
222-0612-419.11-08	HEALTH INSURANCE	13,877	16,525	23,160	23,160	11,860	8,895	42,858
LEVEL	TEXT		TEXT AMT					
02	LONG TERM DISABILITY: 2018							
	2.63 EMP X \$4.00 X 24 PAY PERIODS		252					
	HEALTH INS/FAMILY COVERAGE: 2018							
	2.63 EMP X 675 X 24 PERIODS		42,606					
	\$16,200 PER PERSON		42,858					
222-0612-419.11-09	LIFE INSURANCE	174	174	178	178	116	87	316
LEVEL	TEXT		TEXT AMT					
02	2.63 EMP X \$5 X 24 PAY PERIODS		316					
	2017 LIFE INSURANCE		316					

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222-0612-419.11-29	PARENTAL LEAVE	0	0	0	0	0	387
LEVEL 02	TEXT 2018 SALARY \$154,972 X .25		TEXT AMT 387				
			387				

*	PERSONNEL SERVICES	84,687	86,067	99,946	99,946	57,565	227,745
222-0612-419.21-02	PRINT SHOP	0	0	25	25	0	25
LEVEL 02	TEXT 2017 PRINT SHOP SUPPLIES		TEXT AMT 25				
			25				
222-0612-419.21-03	C.S. OFFICE SUPPLIES	953	931	1,200	1,200	221	1,200
LEVEL 02	TEXT PURCHASE OF C.S. OFFICE SUPPLIES-PENCILS, PENS, PHOTO COPY PAPER ,ETC.		TEXT AMT 1,200				
			1,200				
222-0612-419.21-98	INVENTORY OVER-SHORT	0	689-	0	0	187-	0
222-0612-419.22-01	CENTRAL SERVICE GASOLINE	1,046	519	825	825	355	875
LEVEL 02	TEXT 2018 FUEL PRICES \$2.50 X 350 GALLONS		TEXT AMT 875				
			875				
222-0612-419.23-13	STORES OUTSIDE SUPPLIES	682	597	1,000	1,000	421	1,000
LEVEL 02	TEXT 2014 OUTSIDE AGENCIES STORES SUPPLIES		TEXT AMT 1,000				
	MACOG, BLACKTHORN--PAPER,STORES SUPPLIES		1,000				

*	SUPPLIES	2,681	1,358	3,050	3,050	810	3,100
222-0612-419.31-06	OTHER PROFESSIONAL SVCS	0	0	0	223	0	0
222-0612-419.31-70	ADM FEE ALLOCATION	2,694	3,132	3,446	3,446	2,296	1,722
LEVEL 02	TEXT 2018 FIXED COST ALLOCATION #1		TEXT AMT 3,637				
	303 MO X 12		3,637				
222-0612-419.31-71	CENTRAL STORES ALLOCATION	39	0	0	0	0	0

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222-0612-419.34-02	LIABILITY INSURANCE	300	336	255	255	168	261
LEVEL 02	TEXT		TEXT AMT				
	2018 FIXED COST ALLOCATION #5		261				
	LIABILITY INSURANCE, \$22 X 12MO		261				
222-0612-419.35-01	ELECTRIC	0	0	290	290	0	290
LEVEL 02	TEXT		TEXT AMT				
	1% OF UTILITY COSTS FOR THE 1045 SAMPLE ST BLDG		290				
			290				
222-0612-419.35-02	NATURAL GAS	0	0	290	290	0	290
LEVEL 02	TEXT		TEXT AMT				
	1% OF UTILITY COST FOR THE 1045 SAMPLE ST BLDG		290				
			290				
222-0612-419.36-03	AUTO EQUIPMENT R&M	998	135	1,000	1,000	125	1,000
LEVEL 02	TEXT		TEXT AMT				
	CENTRAL STORES DELIVERIES AND MAIL RUNS #803		1,000				
			1,000				
*	OTHER SERVICES & CHARGES	4,031	3,603	5,281	5,504	2,589	5,478
**	CENTRAL STORES	91,399	91,028	108,277	108,500	60,964	236,323

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222-0613-419.10-01	REGULAR WAGES	52,390	51,476	66,216	66,216	34,341	26,259	69,403
LEVEL 02	TEXT		TEXT AMT					
	1 MGR SERV CONTRACTS & SUPPLIES (\$60,000 X 33%)		19,800					
	1 PRINTSHOP TECHNICIAN		39,470					
	FIN. SPEC SENIOR (\$55,251 X 5%)		2,763					
	SENIOR PURCH AGENT \$50,000 X .05		2,500					
	CHIEF ALM OFFICER \$97,419 X .05		4,870					
	THE MGR.SERV CONTRACTS POSITION'S BUDGET IS SPLIT BETWEEN PRINTSHOP, CENTRAL STORES,& EQUIP SERVICES PARTS DEPT.		69,403					
222-0613-419.11-01	FICA - REGULAR	3,691	3,547	5,066	5,066	2,341	1,794	5,309
LEVEL 02	TEXT		TEXT AMT					
	TOTAL 2018 REGULAR SALARIES \$69,403 X 7.65%		5,309					
			5,309					
222-0613-419.11-04	PERF - REGULAR	5,868	5,766	7,416	7,416	3,846	2,941	7,773
LEVEL 02	TEXT		TEXT AMT					
	TOTAL 2018 REGULAR SALARIES \$69,403 X 11.2%		7,773					
			7,773					
222-0613-419.11-07	UNEMPLOYMENT COMP	132	72	166	166	0	0	0
LEVEL 02	TEXT		TEXT AMT					
	2018 SALARY \$67,541 X .25%		142					
	THIS CHARGE WILL BE DEFERRED THIS YEAR							
222-0613-419.11-08	HEALTH INSURANCE	12,503	14,910	23,159	23,159	10,707	8,030	24,118
LEVEL 02	TEXT		TEXT AMT					
	LONG TERM DISABILITY: 2017		142					
	1.48 EMP X \$4.00 X 24 PAY PERIODS		23,976					
	HEALTH INSURANCE:		24,118					
	1.48 EMP. X \$675.00 X 24 PAY PERIODS							
	\$16,200/PERSON							
222-0613-419.11-09	LIFE INSURANCE	150	150	178	178	100	75	178
LEVEL 02	TEXT		TEXT AMT					
	1.48 EMP. X \$5 X 24 PAY PERIODS 2017		178					
			178					
222-0613-419.11-29	PARENTAL LEAVE	0	0	0	0	0	0	174
LEVEL 02	TEXT		TEXT AMT					

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02	2018 WAGES \$69,403 X .25		174 174					
*	PERSONNEL SERVICES	74,734	75,921	102,201	102,201	51,335	39,099	106,955
	222-0613-419.21-03 C.S. OFFICE SUPPLIES	22,087	15,789	32,500	32,659	9,917	7,552	32,500
LEVEL	TEXT		TEXT AMT					
02	BASED ON PROJECTION OF SUPPLY COSTS TO PERFORM PRINTING SERVICES -PAPER ,INK & TONER ETC.		32,500 32,500					
	222-0613-419.23-20 SMALL TOOLS & EQUIPMENT	545	145	550	550	0	0	550
LEVEL	TEXT		TEXT AMT					
02	SMALL ITEMS --PAPER FOLDER,NUMBERING MACHINE ETC.		550 550					
	222-0613-419.23-99 OTHER R&M SUPPLIES	757	433	770	770	0	0	770
LEVEL	TEXT		TEXT AMT					
02	SHARPENING OF CUTTING MACHINE BLADES ETC, REPAIRS		770 770					
*	SUPPLIES	23,389	16,367	33,820	33,979	9,917	7,552	33,820
	222-0613-419.31-06 OTHER PROFESSIONAL SVCS	82	0	0	141	0	0	0
LEVEL	TEXT		TEXT AMT					
02	OUTSIDE REPORTING/ALLOCATION	3,931	4,464	4,900	4,900	3,264	2,448	6,254
LEVEL	TEXT		TEXT AMT					
02	2018 FIXED COST ALLOCATION #1 ADMINISTRATIVE FEE \$521 X 12 MONTHS		6,254 6,254					
	222-0613-419.33-01 OUTSIDE PRINTING SERVICES	142	59	500	500	318	0	500
LEVEL	TEXT		TEXT AMT					
02	OUTSIDE PRINTING COSTS PERFORATING, NUMBERING,SPECIALTY		500 500					

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222-0613-419.34-02	LIABILITY INSURANCE	324	336	255	255	168	126	261
LEVEL	TEXT		TEXT AMT					
02	2018 FIXED COST ALLOCATION #5		261					
	LIABILITY INSURANCE							
	\$22 X 12 MONTHS		261					
222-0613-419.35-01	ELECTRIC	0	0	860	860	0	0	860
LEVEL	TEXT		TEXT AMT					
02	3% UTILITY CHARGES FOR 1045 W SAMPLE ST BLDG		860					
			860					
222-0613-419.35-02	NATURAL GAS	0	0	860	860	0	0	860
LEVEL	TEXT		TEXT AMT					
02	3% UTILITY CHARGE FOR 1045 W SAMPLE ST BUILDING		860					
			860					
222-0613-419.36-02	OFFICE EQUIP R&M	19,498	26,854	32,000	32,000	9,751	6,053	32,000
LEVEL	TEXT		TEXT AMT					
02	MAINTENANCE COSTS ON PRINTING MACHINES 2017		32,000					
	TWO NEW MACHINES IN 2016							
	UPGRADING MACHINES, INCREASE VOLUME OF PRINTING							
	LARGER, MORE PRODUCTIVE MACHINES							
	LANIER MP C6502 & LANIER PRO C5100S							
	ALSO HAVE ONE RISO DUPLICATOR WITH MAINT FEES		32,000					
222-0613-419.37-11	CAPITAL LEASE PRINCIPAL	3,953	5,876	8,169	8,169	5,422	4,048	8,611
LEVEL	TEXT		TEXT AMT					
02	2018 PRINCIPAL FOR LEASE PURCHASE		8,611					
	TWO LARGER MACHINES LEASED IN 2016							
	LANIER PRO C5100S & LANIER MP C6502							
	DEBT SCHEDULE # 147,148		8,611					
222-0613-419.37-12	CAPITAL LEASE INTEREST	173	1,638	1,850	1,850	1,257	961	1,408
LEVEL	TEXT		TEXT AMT					
02	2018 INTEREST		1,408					
	LEASE PURCH TWO NEW MACHINES IN 2016							
	LANIER PRO C5100S & LANIER MP C6502							
	DEBT SCHEDULE 147,148		1,408					

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222-0613-419.39-70	EDUCATION & TRAINING	720	0	800	800	0	0	800
02	TEXT							
	TRAINING COSTS TO UPGRADE COMPUTER PRINTING SKILLS FOR PRINT SHOP MANAGER AND/OR PRINT SHOP TECHNICIAN.		800					
*	OTHER SERVICES & CHARGES	28,823	39,227	50,194	50,335	20,180	13,636	51,554
**	PRINT SHOP	126,946	131,515	186,215	186,515	81,432	60,287	192,329

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222-0614-419.10-01	REGULAR WAGES	153,168	153,720	166,783	166,783	100,726	76,501	171,408
LEVEL 02	TEXT		TEXT AMT					
	1 DIRECTOR COMMUNICATIONS/RADIO		58,941					
	1 RADIO TECHNICIAN I		48,488					
	1 RADIO TECHNICIAN III		53,846					
	FINANCIAL SPEC SENIOR (\$55,251 X 5%)		2,763					
	SENIOR PURCH AGENT \$50,000 X 5%		2,500					
	CHIEF ADM OFFICER \$97,419 X 5%		4,870					
			171,408					
222-0614-419.10-04	EXTRA AND OVERTIME	0	3,552	500	500	0	0	500
LEVEL 02	TEXT		TEXT AMT					
	OVERTIME FOR RADIO TECHS		500					
	SERVICE CALLS		500					
222-0614-419.11-01	FICA - REGULAR	11,179	11,416	12,815	12,815	7,270	5,526	13,151
LEVEL 02	TEXT		TEXT AMT					
	TOTAL 2018 SALARIES \$171,908 X 7.65% INCLUDING OVERTIME		13,151					
			13,151					
222-0614-419.11-04	PERF - REGULAR	17,155	17,614	18,762	18,762	11,281	8,568	19,254
LEVEL 02	TEXT		TEXT AMT					
	REGULAR & OT 2018 SALARIES \$171,908 X 11.2%		19,254					
			19,254					
222-0614-419.11-07	UNEMPLOYMENT COMP	396	225	419	419	0	0	0
LEVEL 02	TEXT		TEXT AMT					
	TOTAL SALARIES \$170,856 X .25% THIS ACCOUNT IS DEFERRED THIS YEAR		302					
222-0614-419.11-08	HEALTH INSURANCE	25,741	30,552	49,291	49,291	21,901	16,426	51,332
LEVEL 02	TEXT		TEXT AMT					
	LONG TERM DISABILITY:							
	3.15 EMP. X \$4.00 = \$11.88 X 24 PAY PERIODS		302					
	HEALTH INS/ FAMILY COVERAGE:							
	3.15EMP. X \$675 X 24 PAY PERIODS		51,030					
	\$16,200 PER PERSON		51,332					
222-0614-419.11-09	LIFE INSURANCE	240	240	378	378	160	120	378
LEVEL 02	TEXT		TEXT AMT					

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02	3.15 EMP. X \$5 X 24 PAY PERIODS		378					
			378					
222-0614-419.11-29	PARENTAL LEAVE	0	0	0	0	0	0	430
LEVEL	TEXT		TEXT AMT					
02	2018 SALARY \$171,908 X .25%		430					
			430					
*	PERSONNEL SERVICES	207,879	217,319	248,948	248,948	141,338	107,141	256,453
222-0614-419.21-03	C.S. OFFICE SUPPLIES	59	200	350	350	138	0	350
LEVEL	TEXT		TEXT AMT					
02	OFFICE SUPPLIES		350					
			350					
222-0614-419.22-01	CENTRAL SERVICE GASOLINE	22	71	250	250	0	0	250
LEVEL	TEXT		TEXT AMT					
02	FUEL 2018 \$2.50 X 100 GALLONS		250					
			250					
222-0614-419.23-12	REIMBURSED PARTS	3,184	12,486	0	1	0	0	0
LEVEL	TEXT		TEXT AMT					
02	PARTS NEEDED TO PERFORM REPAIRS							
	NOT BUDGETTING THIS ACCOUNT, PARTS PURCHASES INCLUDED WITH EQUIPMENT SERVICES							
222-0614-419.23-20	SMALL TOOLS & EQUIPMENT	2,248	4,641	6,400	7,780	1,219	1,135	6,400
LEVEL	TEXT		TEXT AMT					
02	PURCHASE OF SAW BLADES,ELECTRIC DRILLS,DRILL BITS, HANDTOOLS, POWER TOOLS,COMPUTER ACCESSORIES TESTING EQUIPMENT		6,400					
			6,400					
222-0614-419.23-98	INVENTORY OVER & SHORT	0	0	0	0	125-	0	0
222-0614-419.23-99	OTHER R&M SUPPLIES	755	726	737	737	466	337	737
LEVEL	TEXT		TEXT AMT					
02	SHOP TOWELS,RAGS \$54.70 X 12 MONTHS MISC REPAIRS		657					
			80					
			737					
*	SUPPLIES	6,268	18,124	7,737	9,118	1,698	1,472	7,737

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222-0614-419.31-06	OTHER PROFESSIONAL SVCS	669	0	0	0	0	0	0
222-0614-419.31-70	ADM FEE ALLOCATION	7,515	9,276	9,497	9,497	6,328	4,746	10,624
LEVEL 02	TEXT		TEXT AMT					
	2018 FIXED COST ALLOCATION #1		10,624					
	\$885 X 12 MO		10,624					
222-0614-419.31-71	CENTRAL STORES ALLOCATION	0	0	22	22	16	12	0
LEVEL 02	TEXT		TEXT AMT					
	2018 NONE							
222-0614-419.31-73	PRINT SHOP ALLOCATION	0	0	300	300	200	150	0
LEVEL 02	TEXT		TEXT AMT					
	2018 NO ALLOCATION							
222-0614-419.31-76	IT ALLOCATION	0	0	0	0	0	0	41,509
LEVEL 02	TEXT		TEXT AMT					
	2018 FIXED COST ALLOCATION #7		41,509					
	INFORMATION TECHNOLOGY, 3 PHONES		41,509					
	\$3,459 X 12 MONTHS							
222-0614-419.32-21	TRAVEL - MILEAGE	0	0	100	100	0	0	100
LEVEL 02	TEXT		TEXT AMT					
	2013 TRAVEL TRANSPORTATION		100					
			100					
222-0614-419.32-23	TRAVEL - HOTEL	0	0	900	900	0	0	900
LEVEL 02	TEXT		TEXT AMT					
	2016 TRAVEL/HOTEL		900					
			900					
222-0614-419.32-24	TRAVEL - MEALS	0	0	250	250	25	25	250
LEVEL 02	TEXT		TEXT AMT					
	2016 TRAVEL/MEALS		250					
			250					
222-0614-419.32-25	TRAVEL - OTHER	0	0	750	750	0	0	750
LEVEL 02	TEXT		TEXT AMT					
	2016 TRAVEL		750					
			750					

Fund 222 - Central Services Operations

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
222-0614-419.34-02	LIABILITY INSURANCE	780	816	613	613	408	306	626
LEVEL 02	TEXT		TEXT AMT					
	2018 FIXED COST ALLOCATION#5		626					
	LIABILITY INSURANCE							
	\$52 X 12 MONTHS		626					
222-0614-419.35-01	ELECTRIC	0	0	860	860	0	0	860
LEVEL 02	TEXT		TEXT AMT					
	3% CHARGE FOR UTILITIES AT 1045 W SAMPLE ST		860					
			860					
222-0614-419.35-02	NATURAL GAS	0	0	860	860	0	0	860
LEVEL 02	TEXT		TEXT AMT					
	3% UTILITY CHARGES FOR 1045 W SAMPLE ST		860					
			860					
222-0614-419.36-03	AUTO EQUIPMENT R&M	153	559	1,000	1,000	528	528	1,000
LEVEL 02	TEXT		TEXT AMT					
	BASED ON ANTICIPATED REPAIRS TO ONE OLDER VEHICLE, 1997 CARGO VAN		1,000					
			1,000					
222-0614-419.36-04	COMPUTER EQUIP R&M	1,179	1,248	32,671	32,671	21,784	16,338	0
LEVEL 02	TEXT		TEXT AMT					
	MAINTAIN 7 TOWER SITES AROUND CITY, INCLUDING PARTS AND LABOR ,CALIBRATION OF TESTING EQUIPMENT		4,000					
			4,000					
222-0614-419.36-05	OTHER EQUIP R&M	12,909	2,211	4,000	4,000	0	0	4,000
LEVEL 02	TEXT		TEXT AMT					
	MAINTAIN 7 TOWER SITES AROUND CITY, INCLUDING PARTS AND LABOR ,CALIBRATION OF TESTING EQUIPMENT		4,000					
			4,000					
222-0614-419.39-10	SUBSCRIPTIONS	169	129	800	800	0	0	800
LEVEL 02	TEXT		TEXT AMT					
	ONLINE TESTING/TESTS		800					
			800					
222-0614-419.39-70	EDUCATION & TRAINING	7,748	1,952	7,000	12,000	5,000	0	7,000
LEVEL 02	TEXT		TEXT AMT					
	TRAINING COSTS		7,000					
			7,000					

Fund 222 - Central Services Operations

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015	2016	2017		2017	6/30/17	2018
		Actual	Actual	Original Budget	Amended Budget	YTD Actual	YTD Actual	Proposed Expenditures
*	OTHER SERVICES & CHARGES	31,122	16,191	59,623	64,623	34,289	22,104	69,279
**	RADIO SHOP	245,269	251,634	316,308	322,689	177,325	130,717	333,469

Fund 222 - Central Services Operations

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
222-0616-419.10-01	REGULAR WAGES	133,478	98,273	136,520	136,520	89,362	68,336	140,750
LEVEL	TEXT		TEXT AMT					
02	1 FTE SUSTAINABILITY DIRECTOR SALARY CAP		81,980					
	1 FTE SUSTAINABILITY COORDINATOR SALARY CAP		66,029					
	DIFFERENCE BTW CAP AND ACTUAL PAY (W/ 2% INCREASE)		7,259-					
			140,750					
222-0616-419.10-03	SEASONAL & INTERNS	16,959	10,463	12,800	12,800	8,091	4,461	10,504
LEVEL	TEXT		TEXT AMT					
02	SPRING (2 @ 14 WKS/10 HRS @10.10\$/HR)		2,828					
	SUMMER (1 @ 12 WKS/40 HRS @10.10\$/HR)		4,848					
	FALL (2 @ 14 Wks/10 hrs @10.10\$/HR)		2,828					
			10,504					
222-0616-419.10-10	HIRING BONDS	0	2,000	0	0	0	0	0
222-0616-419.11-01	FICA - REGULAR	11,247	8,388	11,423	11,423	7,127	5,323	11,571
LEVEL	TEXT		TEXT AMT					
02	TOTAL FT SALARIES X 7.65%		10,767					
	INTERN SALARIES X 7.65%		804					
			11,571					
222-0616-419.11-04	PERF - REGULAR	14,950	11,230	15,290	15,290	10,009	7,654	15,764
LEVEL	TEXT		TEXT AMT					
02	TOTAL FT SALARIES X 11.2%		15,764					
			15,764					
222-0616-419.11-07	UNEMPLOYMENT COMP	363	150	341	341	0	0	0
LEVEL	TEXT		TEXT AMT					
02	TOTAL FT SALARIES X 0.00%							
222-0616-419.11-08	HEALTH INSURANCE	24,130	19,308	31,296	31,296	20,861	15,646	32,592
LEVEL	TEXT		TEXT AMT					
02	HEALTH - 2 FTE X \$16,200		32,400					
	LTD - 2 FTE X \$96		192					
			32,592					
222-0616-419.11-09	LIFE INSURANCE	240	160	240	240	160	120	240
LEVEL	TEXT		TEXT AMT					
02	LIFE INSURANCE - 2 X \$120		240					
			240					
222-0616-419.11-24	CELL PHONE ALLOWANCE	1,320	935	1,421	1,421	880	660	1,421

Fund 222 - Central Services Operations

City of South Bend

Expenditures

LEVEL	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	2018 Proposed Expenditures
02	CELL PHONE ALLOWANCE - \$55 X 2 X 12 MONTHS			1,320				
		FICA \$1320 X .0765		101				
		DIRECTOR AND COORDINATOR		1,421				
	222-0616-419.11-29 PARENTAL LEAVE		0	0	0	0	0	352
02	FT SALARY X 0.25%			352				
				352				
*	PERSONNEL SERVICES		202,687	150,907	209,331	209,331	136,490	213,194
	222-0616-419.21-02 PRINT SHOP		410	9	250	250	1	200
02	SUPPLIES AS NEEDED (BILLED MONTHLY)			200				
				200				
	222-0616-419.21-03 C.S. OFFICE SUPPLIES		13	0	150	150	0	100
02	In-house supplies as needed			100				
				100				
	222-0616-419.21-04 OTHER OFFICE SUPPLIES		479	1,247	5,400	5,716	142	12,230
02	EDUCATIONAL OR COMMUNITY EVENTS			500				
	EMPLOYEE ENGAGEMENT MATERIALS			1,200				
	OFFICE SUPPLIES (INCL. FURNITURE OR COMPUTER PERIP			400				
	Program Equipment (recycling bins,VENDMISER, ETC)			1,000				
	LOW-INCOME WEATHERIZATION SUPPLIES			9,130				
				12,230				
*	SUPPLIES		902	1,256	5,800	6,116	143	12,530
	222-0616-419.31-06 OTHER PROFESSIONAL SVCS		11,858	49,997	45,886	54,679	3,092	56,960
02	UTILITY TRAC SOFTWARE SUBSCRIPTION (IN IT ALLOC)			30,000				
	ENERGY CONSULTING-FINANCE, DESIGN, POLICY, REBATE			11,000				
	BUILDING SYSTEMS INVENTORY AND SOFTWARE			15,960				
	AMERICORPS MEMBER HOST COST-SHARE (4 MEMBERS)							

Fund 222 - Central Services Operations

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
222-0616-419.31-70	ADM FEE ALLOCATION	6,533	11,292	11,741	11,741	7,824	5,868	11,178
LEVEL 02	TEXT FIXED ALLOCATION - CITY ADMINISTRATION		TEXT AMT 11,178 11,178					
222-0616-419.31-71	CENTRAL STORES ALLOCATION	0	0	260	260	176	132	588
LEVEL 02	TEXT FIXED ALLOCATION		TEXT AMT 588 588					
222-0616-419.31-73	PRINT SHOP ALLOCATION	0	432	290	290	192	144	201
LEVEL 02	TEXT PRINTSHOP ALLOCATION		TEXT AMT 290 290					
222-0616-419.31-74	TELEPHONE ALLOCATION	0	480	0	0	0	0	0
LEVEL 02	TEXT 2018 FIXED COST ALLOCATION #7 INFORMATION TECHNOLOGY		TEXT AMT 46,277 46,277					
222-0616-419.32-04	TELEPHONE	440	0	0	0	0	0	0
LEVEL 02	TEXT SHORT-DISTANCE CONFERENCES(2) AND REGIONAL MTGS(5)		TEXT AMT 335 335					
222-0616-419.32-21	TRAVEL - MILEAGE	314	77	350	350	326	0	335
LEVEL 02	TEXT							
222-0616-419.32-22	TRAVEL - AIRFARE	0	510	900	900	496	496	900
LEVEL 02	TEXT TWO LONG-DISTANCE CONFERENCES \$450 PER FLIGHT		TEXT AMT 900 900					
222-0616-419.32-23	TRAVEL - HOTEL	466	46	1,600	1,600	720	595	1,440
LEVEL 02	TEXT 4 TWO-NIGHT STAYS @ CONFERENCE \$360 FOR TWO NIGHTS		TEXT AMT 1,440 1,440					

Fund 222 - Central Services Operations

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	2018 Proposed Expenditures
222-0616-419.32-24	TRAVEL - MEALS	158	58	480	480	85	480
LEVEL	TEXT		TEXT AMT				
02	4 TWO-NIGHT STAYS @ CONFERENCE (FOR MEALS)		480				
	EST. \$60/PERSON/DAY		480				
222-0616-419.32-25	TRAVEL - OTHER	153	159	200	200	110	200
LEVEL	TEXT		TEXT AMT				
02	MISC EXPENSES (TAXI, ETC) @ 4 CONFERENCES		200				
	EST \$50/PERSON/TRIP		200				
222-0616-419.33-03	PROMOTIONAL	282	0	1,500	1,638	0	500
LEVEL	TEXT		TEXT AMT				
02	STAKEHOLDER ENGAGEMENT, EVENT/PROGRAM ADVERTISING		500				
			500				
222-0616-419.34-02	LIABILITY INSURANCE	240	540	408	408	272	417
LEVEL	TEXT		TEXT AMT				
02	LIABILITY INSURANCE FIXED ALLOCATION		408				
			408				
222-0616-419.36-01	BUILDING R&M	8,000	0	0	0	0	0
222-0616-419.36-02	OFFICE EQUIP R&M	508	0	0	0	0	0
222-0616-419.36-04	COMPUTER EQUIP R&M	786	828	20,702	20,702	13,800	10,350
222-0616-419.39-11	DUES & MEMBERSHIPS	52	0	500	500	0	0
LEVEL	TEXT		TEXT AMT				
02	MEMBERSHIP DUES FOR USDN		500				
			500				
222-0616-419.39-30	GRANTS AND SUBSIDIES	0	0	27,851	31,851	0	0
LEVEL	TEXT		TEXT AMT				
02	RENEWABLE ENERGY INTERNAL COST SHARE		17,851				
	ENERGY EFFICIENCY INTERNAL REBATES		10,000				
			27,851				
222-0616-419.39-31	GRANTS - CITY MATCH	0	30,332	0	0	0	0
222-0616-419.39-32	SOLAR GRANT EXPENDITURES	0	29,167	0	0	0	0
222-0616-419.39-70	EDUCATION & TRAINING	1,305	229	2,800	2,801	1,016	2,800
LEVEL	TEXT		TEXT AMT				

Fund 222 - Central Services Operations

City of South Bend

Expenditures

LEVEL	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
02	TRAINING OR CONFERENCE FEES 4 EVENTS @ \$700			2,800					
	222-0616-419.39-89 MISC CHARGES & SVCS		5,303	1,109	2,200	2,200	349	318	2,000
	TEXT	TEXT AMT							
02	CATERING (4X GREEN RIBBON COMMITTEE)			2,200					
				2,200					
*	OTHER SERVICES & CHARGES		36,398	125,256	117,668	130,600	28,458	20,499	124,276
**	ENERGY/SUSTAINABILITY		239,987	277,419	332,799	346,047	165,091	122,841	350,000

Fund 222 - Central Services Operations

City of South Bend

Expenditures

LEVEL	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015	2016	2017	2017	2017	2017	2018
			Actual	Actual	Original Budget	Amended Budget	YTD Actual	YTD Actual	Proposed Expenditures
	222-0617-419.35-01	ELECTRIC	3,468,867	3,763,157	3,600,000	3,600,000	2,441,029	1,800,683	3,805,000
02		CITY-WIDE ELECTRIC COST PAID BY SUSTAINABILITY		TEXT AMT 3,805,000 3,805,000					
	222-0617-419.35-02	NATURAL GAS	530,110	327,370	560,000	560,000	303,887	289,146	570,000
02		CITY-WIDE NATURAL GAS COST PAID BY SUSTAINABILITY		TEXT AMT 570,000 570,000					
*		OTHER SERVICES & CHARGES	3,998,977	4,090,527	4,160,000	4,160,000	2,744,916	2,089,829	4,375,000
**		UTILITIES & SERVICES	3,998,977	4,090,527	4,160,000	4,160,000	2,744,916	2,089,829	4,375,000

Fund 222 - Central Services Operations

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015	2016	2017	2017	2017	2017	2018
		Actual	Actual	Original Budget	Amended Budget	YTD Actual	YTD Actual	Proposed Expenditures
222-0627-419.39-30	GRANTS AND SUBSIDIES	0	0	0	10,000	0	0	0
*	OTHER SERVICES & CHARGES	0	0	0	10,000	0	0	0
**	SUSTAINABILITY GRANTS	0	0	0	10,000	0	0	0
***	CENTRAL SERVICES	7,603,684	7,388,704	8,512,419	8,564,643	5,353,885	3,819,747	8,756,902

Fund 224 - Central Services Capital

Fund Type	Internal Service				Control	City Funds					
	2015	2016	2017		2018	Forecast				Budget	%
	Actual	Actual	Amended	06/30/17	Proposed	2019	2020	2021	2022	Variance	Change
			Budget	Actual	Budget					2017-2018	
Revenue											
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	79	913	900	427	1,000	1,000	1,000	1,000	1,000	100	11%
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	271,850	130,519	286,700	-	77,000	98,300	85,000	25,000	25,000	(209,700)	-73%
Total Revenue	271,929	131,432	287,600	427	78,000	99,300	86,000	26,000	26,000	(209,600)	-73%
Expenditures by Type											
Supplies	29,190	22,299	28,000	21,572	12,000	-	35,000	-	-	(16,000)	-57%
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	17,222	10,495	69,025	21,762	55,000	67,800	50,000	25,000	25,000	(14,025)	-20%
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	17,222	10,495	69,025	21,762	55,000	67,800	50,000	25,000	25,000	(14,025)	-20%
Capital											
Land	-	-	-	-	-	-	-	-	-	-	-
Land Improvements	-	-	-	-	-	-	-	-	-	-	-
Buildings & Bldg Improve.	10,402	150,026	-	-	-	-	-	-	-	-	-
Motor Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery & Equipment	28,196	23,369	229,000	-	10,000	30,500	-	-	-	(219,000)	-96%
Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Total Capital	38,598	173,395	229,000	-	10,000	30,500	-	-	-	(219,000)	-96%
Total Expenditures	85,010	206,189	326,025	43,335	77,000	98,300	85,000	25,000	25,000	(249,025)	-76%
Net Surplus / (Deficit)	186,919	(74,757)	(38,425)	(42,908)	1,000	1,000	1,000	1,000	1,000		
Beginning Cash Balance	-	186,635	111,965		73,540	74,540	75,540	76,540	77,540		Cash Reserve
Cash Adjustments	(284)	87	-		-	-	-	-	-		No reserve requirement
Ending Cash Balance	186,635	111,965	73,540		74,540	75,540	76,540	77,540	78,540		
Cash Reserves Target	-	-	-		-	-	-	-	-		

Fund Purpose:

This fund accounts for capital expenditures for the Central Services Department. This fund receives transfers from the Central Services Operating Fund (222).

Explain Significant Revenue and Expenditure Changes/Variations Below:

In 2018, Central Services plans to purchase new radio system software/meter calibration. In 2019, they plan to replace the 30 year old forklift for the Sample Street garage.

Fund 224 - Central Services Capital

Five-Year Capital Improvement Plan

Name	Funding Source	2018 Budget	Forecast			Total	Justification
			2019	2020	2021		
Replacement Capital New radio system software/meter calibration Forklift for the Sample Street garage	Cash	10,000	-	-	-	10,000	Upgrade to existing monitor, new version of radios Replace 30 year old Forklift
	Cash	-	30,500	-	-	30,500	
Total Replacement Capital		10,000	-	-	-	40,500	
Project Capital							
Total Project Capital		-	-	-	-	-	Minimum Thresholds: Equipment \$10,000 Buildings \$100,000
Total Capital		10,000	30,500	-	-	40,500	

Explain Significant Spending on Capital Projects Below:

Fund 224 - Central Services Capital

City of South Bend

Revenue

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Estimated Revenue
CENTRAL SERVICES CAPITAL								
224-0605-361.00-00	INTEREST EARNINGS	79	913	900	900	610	427	1,000
02	2018 INTEREST		TEXT AMT					
			1,000					
			1,000					
*		79	913	900	900	610	427	1,000
	224-0605-392.00-00	271,850	130,519	286,700	286,700	0	0	77,000
	INTERFUND OPER. TRANSFER							
02	TEXT		TEXT AMT					
	TRANSFER FROM CENTRAL SERVICES FUND 222							
	CAPITAL 2018 FUND 224							
	PARKING LOT PAVING		25,000					
	SOLID WASTE CNG COMPRESSOR MAINTENANCE,REPAIRS		25,000					
	NEW RADIO SYSTEM SOFTWARE/METER CALIBRATION		10,000					
	FRONT OFFICE ENTRY DOOR		3,000					
	FRONT OFFICE REMODELING		2,000					
	TIRE MACHINE/TIRE BALANCER 6000 EA		12,000					
			77,000					
*		271,850	130,519	286,700	286,700	0	0	77,000
**	EQUIPMENT SERVICES	271,929	131,432	287,600	287,600	610	427	78,000
***	CENTRAL SERVICES CAPITAL	271,929	131,432	287,600	287,600	610	427	78,000

Fund 224 - Central Services Capital

City of South Bend

Expenditures

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 Actual	2016 Actual	2017 Original Budget	2017 Amended Budget	2017 YTD Actual	6/30/17 YTD Actual	2018 Proposed Expenditures
CENTRAL SERVICES CAPITAL								
224-0605-419.23-20	SMALL TOOLS & EQUIPMENT	29,190	22,299	8,000	8,000	3,273	1,572	12,000
LEVEL	TEXT		TEXT AMT					
02	TIRE MACHINE		6,000					
	TIRE BALANCER		6,000					
			12,000					
224-0605-419.23-99	OTHER R&M SUPPLIES	0	0	0	20,000	20,000	20,000	0
*	SUPPLIES	29,190	22,299	8,000	28,000	23,273	21,572	12,000
224-0605-419.36-01	BUILDING R&M	17,222	10,495	49,700	69,025	36,659	21,762	55,000
LEVEL	TEXT		TEXT AMT					
02	PARKING LOT PAVING		25,000					
	SOLID WASTE COMPRESSED NATURAL GAS COMPRESSOR							
	MAINTENANCE, REPAIRS		25,000					
	FRONT OFFICE ENTRY DOOR		2,000					
	FRONT OFFICE REMODELING/PAINT		3,000					
			55,000					
*	OTHER SERVICES & CHARGES	17,222	10,495	49,700	69,025	36,659	21,762	55,000
224-0605-419.42-10	ESF BUILDING	10,402	150,026	0	0	0	0	0
224-0605-419.43-10	MATERIALS & EQUIPMENT	28,196	23,369	229,000	229,000	0	0	10,000
LEVEL	TEXT		TEXT AMT					
02	NEW RADIO SYSTEM SOFTWARE/METER CALIBRATION TO UPGRADE TO EXISTING MONITOR, NEW VERSION OF RADIOS		10,000					
*	CAPITAL	38,598	173,395	229,000	229,000	0	0	10,000
**	EQUIPMENT SERVICES	85,010	206,189	286,700	326,025	59,932	43,335	77,000
***	CENTRAL SERVICES CAPITAL	85,010	206,189	286,700	326,025	59,932	43,335	77,000

Administration & Finance



September 13, 2017

Administration & Finance Agenda

- Administration & Finance
 - Overall Budget Summary
 - Department Vision
 - Staffing and Salary Changes
 - 2017 Accomplishments & 2018 Goals and Challenges
 - Other Budget Summaries
- Human Capital & Inclusion (Human Resources, Human Rights, & Diversity & Inclusion)
 - Department Vision
 - Staffing and Salary Changes
 - 2017 Accomplishments & 2018 Goals and Challenges
- Central Services
 - Department Vision
 - Overall Budget Summary
 - Overall Staffing and Salary Changes
 - 2017 Accomplishments & 2018 Goals and Challenges

Administration & Finance Overall Budget Summary

<i>City of South Bend Expenditure Summary - 20016 to 2018 September 5, 2017</i>						
Fund	Fund Name	2016 Actual	2017 Amended Budget	2018 Proposed Budget	2017-2018 Budget Change	2017-2018 Percent Change
General Fund						
101-0401	ADMINISTRATION & FINANCE	1,988,015	2,476,351	2,755,796	279,445	11.28%
101-1008	HUMAN RIGHTS	349,157	425,805	447,100	21,295	5.00%
Special Revenue Funds						
258	HUMAN RIGHTS - FEDERAL GRANT	185,689	201,773	162,913	(38,860)	-19.26%
404	COUNTY OPTION INCOME TAX	13,603,511	12,071,593	11,376,215	(695,378)	-5.76%
408	ECONOMIC DEVELOPMENT INCOME TAX	8,914,376	11,559,184	11,285,625	(273,559)	-2.37%
Debt Service Fund						
313	HALL OF FAME DEBT SERVICE	1,271,000	1,268,999	1,258,617	(10,382)	-0.82%
750	EQUIPMENT/VEHICLE LEASING	0	5,500,000	4,604,750	(895,250)	-16.28%
755	SOUTH BEND BUILDING CORPORATION	0	2,643,214	2,636,025	(7,189)	-0.27%
760	EDDY STREET COMMONS DEBT SERVICE	0	0	1,279,472	1,279,472	100.00%
Capital Project Funds						
377	PROFESSIONAL SPORTS DEVELOPMENT	838,051	827,955	814,870	(13,085)	-1.58%
406	CUMULATIVE CAPITAL DEVELOPMENT	526,737	476,500	459,200	(17,300)	-3.63%
407	CUMULATIVE CAPITAL IMPROVEMENT	368,250	372,250	278,500	(93,750)	-25.18%
759	EDDY STREET COMMONS CAPITAL FUND	0	0	17,000,000	17,000,000	100.00%
Internal Service Funds						
222	CENTRAL SERVICES	7,388,704	8,564,643	8,756,902	192,259	2.24%
224	CENTRAL SERVICES CAPITAL	206,189	326,025	77,000	(249,025)	-76.38%
226	LIABILITY INSURANCE	2,195,739	3,587,586	2,758,864	(828,722)	-23.10%
711	SELF-FUNDED EMPLOYEE BENEFITS	15,830,457	17,803,200	18,145,518	342,318	1.92%
713	UNEMPLOYMENT COMPENSATION FUND	74,436	84,105	80,000	(4,105)	-4.88%
714	PARENTAL LEAVE FUND	0	0	155,694	155,694	100.00%

A/F – Other Funds Budget Summary

- **COIT Fund 404** – assumes a 4.27% increase in COIT revenue –small budget surplus for 2018. A \$1.5 million transfer to the MVH/Curb & Sidewalk program. Also includes funds for new ERP system to replace current outdated system.
- **EDIT Fund 408** – assumes a 3.02% increase in EDIT revenue - balanced budget for 2018 - transfers to DCI, MVH, Animal Care & Control and Code Enforcement are used to fund operations as detailed in the departmental presentations.
- **CCD Fund 406** – flat property tax revenue – used for police vehicle capital leases.
- **CCI Fund 407** – flat tax revenue – used for 2011 Century Center bond. Bond will be paid off in 2018, leaving room for MY SB Parks & Trails project.
- **Liability Insurance Fund 226** – Partial allocation of estimated costs included in 2018 budget – estimated cash of \$3.9 million dollars at 12/31/18 needed for incurred but not reported claims (IBNR).
- **Self-Funded Employee Benefits Fund 711** – 4% increase charged to departments for medical costs - includes cost to operate the new near-site clinic that has been open since January 2016 – budgeted fund surplus in 2018; hope to keep increases flat in the future.
- **Rainy Day Fund 102** - \$10.3 million cash balance – no plans to spend – needed for emergencies, good governance and to maintain high AA bond rating.
- **Hall of Fame Fund 313** – separate tax levy for debt service – final payment is due 2/1/18. Plans to repurpose levy to support MY SB Parks & Trails projects in 2018, with Council approval.

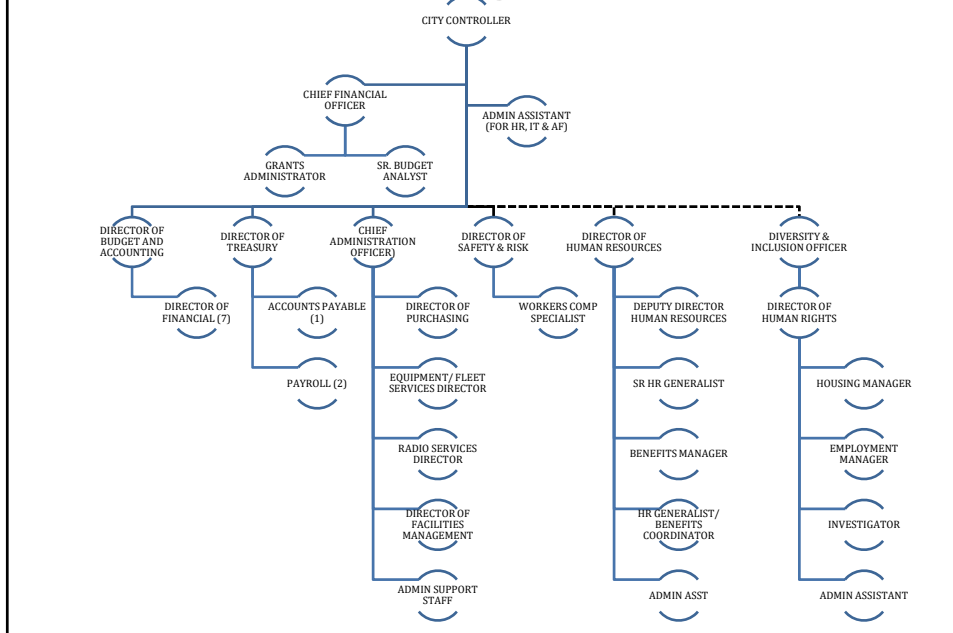
Administration & Finance



Administration & Finance Department Vision

- The goal of Administration & Finance is to be the best department of its type of any city in the State of Indiana.
- This goal can be achieved by:
 - Hiring and retaining highly qualified, motivated individuals;
 - Providing an environment that encourages continued professional development and achievement;
 - Maintain high standards for service and reporting;
 - Provide regular opportunities for communication and collaboration within the department as well as cross-departmentally.
- Administration & Finance desires to provide high quality services to its internal customers (other city departments & employees) and external customers (residents & visitors).

Proposed 2018 Organizational Chart



Administration & Finance Overall Staffing Changes

- Administration and Finance
 - Addition of (1) Administrative Assistant to assist A/F, HR and IT
 - Transfer of (1) Fiscal Officer from Code Enforcement to Administration & Finance
 - Purchasing Manager (change to Director of Purchasing) (1) transfer from A/F to Central Services

Total = 1 additional shared FTE requested

Note: Central Services is now reporting to A/F, thereby adding 40 employees under the A/F umbrella. This does not effect the general fund budget as the department is budgeted in Fund 222 Central Services.

Administration & Finance Overall Salary Changes

- Administration & Finance (Changes due to department need)
 - Increase Payroll Supervisor salary cap by 8.93% to \$50,000 due to constant changes in payroll requirements, system changes and to keep salary in line with other positions with similar responsibilities
 - Increase overall cap for all Director of Financial Services to \$66,554 in order to have consistency throughout the team

Administration & Finance 2017 Accomplishments

- With the help of Council, A&F participated in (2) resident budget workshops ahead of the 2018 budget process
- Received GFOA award for 2015 CAFR – 26th consecutive year for the City of South Bend. Submitted the 2016 CAFR to GFOA for award in June 2017
- Received GFOA Budget Award for 2017 Budget – 3rd time the City has received the award
- Received GFOA award for the 2015 Popular Annual Financial Report (PAFR) for the 1st time to give highlights of the City finances to the citizens of the City. Submitted the PAFR for 2016 in June 2017. Only local government in Indiana to receive all (3) GFOA Awards
- Re-affirmed City's AA bond rating with Standard & Poor's in July 2015. Bond rating of AA+ with Fitch Ratings Services for certain funds
- Continuing to implement Priority Based Budgeting across all City departments
- Working with IT and other department representatives, we have implemented Kronos for timekeeping in 2017
- In 2017, all City funds (including trustee funds) are being budgeted for maximum transparency
- Continue to effectively manage workers' compensation claims with our TPA
- Achieved bond refunding savings of \$9.1 million since 2012

Administration & Finance 2018 Goals & Challenges

- Participate in budget workshops and other resident meetings to help further inform residents of the City budget process
- Training & Development of Team – continue to encourage training at all levels of the department
- Continue the high level of monthly and annual reporting – other municipalities continue to contact us regarding our high level reporting
- Refine Priority Based Budgeting process in year three of the program with the goal of implementing websites for council and residents to use
- Further integration of other department finance staff into the Department
- Maintain the City's AA bond rating based on new rating guidelines and review
- Increase Safety training to employees and work on other prevention measures to decrease future workers' comp claims

Human Capital & Inclusion



Human Capital & Inclusion 2017 Accomplishments

- Established annual staff climate survey, and demographic survey
- Supported and funded four new Employee Resource Groups
- Revised and expanded staff performance evaluations and career development policy and procedures
- Completed diversity and inclusion workshops for all city department heads, directors, managers and supervisors
- Collaborated with Human Resource and Human Rights Commission to align workplace harassment training schedule and delivery methods for sustainability and cost efficiency
- Created and disseminated Applying Diversity and Inclusion Toolkit
- Developed internal Diversity and Inclusion scorecard for departments
- Diversity and Inclusion workforce tracking system (Kronos) for hires, promotions, transfers, separations, and pay equity by demographics
- Utilized LinkedIn Recruiter and Indeed to expand outreach for diverse career/job candidates
- Co-hosted the North Central Indiana Small Business Conference with IDOA
- Re-established partnership with Mid-States Minority Business Development Council
- Partnered with Latin American Chamber of Commerce and Government Procurement Innovators for Small Business Development Programs and Doing Business with the City of South Bend workshops
- Partnership with Prosperity Now for a nationally published community racial and economic wealth scorecard
- Established a Small Local Business MWBE Newsletter for outreach
- DIO awarded American Contract Compliance Certification through ACCA

Human Capital & Inclusion 2018 Goals & Challenges

- Monitor and adjust procedures and programs for high talent inclusive workforce development and retention
- Support and expand new Employee Resource Groups
- Continue annual staff climate and demographic survey to ensure data integrity
- Support new staff performance evaluation/career development/succession planning procedures
- Leverage new partnerships with G.A.R.E., Mid-States MBDC, WBENC, GPI
- Finalize new Vendor Handbook
- Host IDOA MWBE Commission Meeting in South Bend
- Expand outreach for North Central Indiana Business Conference

Human Resources Overall Staffing and Salary Changes

- Staffing Changes
 - No FTE staff changes
- Salary Changes (Changes needed to better serve the City with existing FTEs)
 - Talent Manager title change to Deputy Director of Human Resources (with cap increase of 13.12%)
 - Add back the position of Benefits Manager (Manager will “own” the employee benefits program for all City employees)

Human Resources 2017 Accomplishments

- Developed progressive parental leave policy that is sustainably funded, making South Bend a great employer for great employees
- Completed comprehensive review of employee benefits to ensure highest quality benefits for the lowest cost
- Responded to employee benefits concerns by providing a customer service line to assist employees in navigating health care
- Solidified City’s wellness program, capitalizing on the strength of Clinic’s providers to improve employee health
- Improved support and collaboration with departments to ensure consistent implementation of City policies/practices

Human Resources 2018 Goals & Challenges

- Successful transition to new HR information system
- Review and revise employee handbook
- Professional development across the City

Human Rights Commission Overall Staffing Changes

- Staffing Change
 - Eliminate Investigator III position due to fewer cases and a retirement (1)Total = Net 1 less FTE
- Salary Change (Changes due to department need)
 - Change of titles for (2) positions due to elimination of positions and increased work load: Employment Manager and Housing Manager from Investigators. Salary cap increase request of 10%.

Human Rights Commission 2017 Accomplishments

- Hosted the annual Fair Housing training which was open to the public at no cost. Over 100 attendees were trained by Merilyn Brown, Attorney Advisor, US Department of Housing and Urban Development.
- Awarded three Human Rights Awareness scholarships totaling \$6000.00 and recognized four community members for their contributions in the area of Human Rights.
- Provided training for the South Bend Housing Authority, Center Management Corporation, and for Community and Investment: Post Acquisition Training in the area of employment and housing.
- Attended the annual Indiana Consortium of State and Local Human Rights Agencies Training Conference, Equal Employment Opportunity Commission National Training Conference, and the Housing and Urban Development Training at John Marshall Law School.
- Successfully maintained Federal contracts with the Equal Employment Opportunity Commission and the US Department of Housing and Urban Development.
- Director, Lonnie Douglas, was reappointed to the EEOC – FEPA Committee.
- Successfully passed HUD Audit Review.
- Commission outreach provided via Study Circles, National Night Out Against Crime (SBPD), and at the Dr. Martin Luther King, Jr. Day event.

Human Rights Commission 2018 Goals & Challenges

- Continue to work with the City of Mishawaka and the County to ensure that all of the residents of Saint Joseph County are insured equal opportunity.
- Commission will continue the policy that all cases filed with the Commission must be completed within 180 days or less with an exception for those cases that require legal intervention. Those cases must be completed within 360 days.
- Continue to seek grants and other forms of revenue to supplement the general fund budget.
- Continue to work in the community with the Diversity & Inclusion Director. Continue to inform residents that diversity strengthens and benefits our community through inclusion of all types of people.
- Work with the Diversity and Inclusion Director in an effort to further the City's goal of ensuring that all employees in the City have the opportunity to excel.
- Maintain Federal contracts with the EEOC and HUD and local contracts with Community Investment.
- Opportunity to partner with County to become a city-county human rights commission which would increase cases, inquires, and equal opportunity communitywide.
- In preparation for the reduction of property tax revenue in 2020, the Commission will not be replacing the two vacant positions. Due to the loss of two investigator positions the workload has increased substantially therefore the three investigators left are being asked to absorb the increased workload. Two investigators workload has increased substantially and should be compensated accordingly.
- Opportunity for training by EEOC and HUD for all staff.
- Challenge due to an increase in inquiries and caseloads leads to a need for administrative assistance to allow Investigators to investigate and meet their contractual obligations.
- Opportunity for an upward mod in EEOC funds due to increase in case closures.

Central Services & Purchasing



We are a dedicated
provider of quality and
economical services to
our customers.



2018 BUDGET CENTRAL SERVICES

COST CENTERS		EXPENSES	REVENUE	NET REVENUE
	Fund 222			
Radio Shop	614	\$333,469	\$362,456	\$28,987
Print Shop	613	\$192,329	\$192,551	\$222
Central Stores/Purchasing	612	\$236,323	\$238,076	\$1,753
Building Maintenance	606	\$213,832	\$112,320	(\$101,512)
Equipment Services	605	\$2,978,949	\$3,078,104	\$99,155
Central Services Sub Total		\$3,954,902	\$3,983,507	\$28,605
Sustainability (City Wide Energy Costs)	616/617	\$4,725,000	\$4,725,000	\$0
FUND 222 GRAND TOTAL		\$8,679,902	\$8,708,507	\$28,605
2018 CAPITAL FUND 224		\$77,000 Cash Balance as of June 30th is \$1,401,381		
GRAND TOTALS		\$8,756,902		
Radio Shop Increases of		\$17,161		
Equipment Services Increases of		\$74,276		
Building Maintenance Increases of		\$6,039		
TOTAL INCREASES		\$97,476		

Central Services & Purchasing Overall Salary Changes

- Central Services (Changes due to Central Purchasing Reorganization – no net new positions)
 - Eliminate the position of Director of Central Services
 - Add the position of **Chief Administration Officer** due to increased responsibilities (facilities management and purchasing)
 - Eliminate the position of Purchasing Manager
 - Add **Director of Purchasing** due to increased responsibilities (consolidate purchasing activities, work more closely with D&I)
 - Eliminate the position of Superintendent V
 - Add **Manager of Service Contracts & Central Supply** due to increased responsibilities (oversee consolidated contracts for City departments)
 - Eliminate the position of Financial Specialist III
 - Add **Sr. Purchasing Agent** due to increased responsibilities (purchase order review, point person for departmental buyers)

Central Services/Office Staff 2017 Accomplishments

Diesel Fuel Tax Usage Refund \$32,600

CNG Usage Rebate, \$0.50/gal \$57,500

Fleet – 80 new vehicles – Entered in Fixed Assets
Register with the State for plates and registrations

Annual Inventory Book on City's Fleet, per City Ordinance

Summary of Operations Report by Department provides
cost analysis on Parts, Labor and Fuel for each vehicle

Fleet Job order repairs over 17,000 per year

Purchase, inventory and dispense 880,000 gallons of fuel

Taxi Licensing

Licensed 103 drivers, 147 Taxi cabs, 6 Taxi companies



Equipment Services 2017 Accomplishments

- Established a Fleet User Committee
- Outside revenues of \$140,395 year to date
- 1,455 Preventive Maintenance Services completed YTD
- Prepared 30 sets of bid specs for various vehicles and equipment
- Sold 131 vehicles and equipment at our annual auction for a total of \$244,000

Heavy Repair on specialized equipment



Field repair on Special Equipment



Fire Dept. Equipment inspection at factory



Equipment Services 2018 Goals and Challenges

- Achieve ASE Blue Seal Certification
- Add 2 new outside customers
- Continue to green the fleet with Hybrid and CNG powered vehicles

CNG powered Police car



CNG powered Street Dept. Plow Trucks



Outside Customer



Radio Services

- 1,324 city radios maintained and serviced
- 22 FCC licenses maintained
- 5 City Owned towers maintained
- 2 AVL (automobile vehicle location) systems maintained
- Technician on call 24 hours/day

Light Bar Installation



Radio Antenna Repair



Video Camera Repair



Radio Services 2017 Accomplishments

- Public Safety GPS project 100% complete, new antennas were needed to support to new 911 center
- Central Services Lean Six Sigma Training centered on improving office processes
- Dedicated Telephone Circuits eliminated, estimated annual savings \$360k
- Tower Safety Improvements project 100% complete
- Safety signs, rust removal, anti-climbing devices, and safe climb systems were installed/repared
- Certified installers for PD Blueprint Siren system
- This "smart" system is programmed with a computer and controls all of the lights and sirens

Lean Six Sigma Training



Working on Special
Circuits



Fire Dept installation



Radio Services 2018 Goals and Challenges

Goals

- Police Department portable radio replacement project 348 radios are nearing Motorola end of life requiring replacement, reprogramming, and training
- Add 2 new outside customers
- Increase outside in revenues 2018 goal is \$30,000

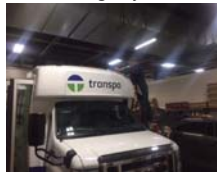
Challenge

- Operating expense/cost per hour, not to exceed \$64
- Average outside rate for repair completed onsite in South Bend is \$128 hour

Outside Revenue



Supporting Outside Agency

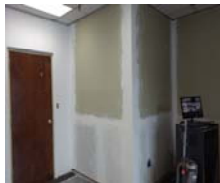


Fire Dept installation



Building Maintenance 2017 Accomplishments

- Remodeling projects at Central Services
- Centralizing Building Maintenance study under way
- Establish a city wide overhead door cost savings program
- Renewing service contract for 32 city owned generator and adding 4 more new generators



Building Maintenance 2018 Goals & Challenges

- Establish Centralized building and grounds program
- Adding 2 new customers to building maintenance to increase revenues
- Adding 4 more CNG fueling stations for additional trucks at our Riverside Garage location
- Increasing our monthly billable hours from 138 to 204



Printshop 2017 Accomplishments and Highlights

- Training & Development - 18 hours of design and educational training
- Graphic design and setup for all departments at no additional charge
- Over 1.1 million impressions printed per year
- Provide departments with document options for individual job orders
- Upgrading to electronic storage of forms

Adobe
InDesign
Illustrator
Photoshop



Print Shop 2018 Goals & Challenges

- Print Shop to incorporate all new city logos and letterhead
- Continue to provide guidance and options to department users for printing setups



Purchasing / Central Stores 2017 Accomplishments and Highlights

- Office supplies contract reviewed and updated - 761 items
- Janitorial supplies bid updated and processed (12 month bid pricing) 86 items awarded to 10 vendors
- Central Purchasing program in Central Services
- Procurement of Central Stores inventory supply orders for city-wide department use utilizing the bid, quote, and QPA pricing
- 776 cases (20 pallets) of paper issued to city departments. Purchase at skid price – sold at case price
- 539 bags (11 pallets) of ice melt, issued to city departments for sidewalk maintenance and safety



Purchasing / Central Stores 2018 Goals & Challenges

- Partner with the Diversity & Inclusion Officer to create inclusive purchasing practices
- Support the City Departments in the procurement process to achieve optimal efficiencies in operational and purchasing practices, and to support the Public Procurement codes
- Continue to find savings through Central Purchasing and contracting initiatives



General Administration & Finance Response to Resident Questions

- What is the average cost of benefits per city employees?
 - Health & Life Insurance = \$16,400
 - FICA = 7.65% of wages for non-public safety; 1.45% for public safety
 - PERF (municipal retirement plan) = 11.2% of wages for non-public safety; 17.5% for public safety
 - Parental Leave Program = 0.25% of wages
- What is a wheel tax?
 - Wheel tax is imposed at the County level
 - Cost is \$25 annually per passenger vehicle
 - Funds used to pave roads
- What additional steps can be taken to reduce healthcare costs?
 - The City continues to review the healthcare plan with outside partners to come up innovative ideas – currently using a near-site health & wellness clinic that has allowed for significant savings and has allowed our employees to be healthier.
- How much property tax does the City receive per home? Per vacant lot?
 - The City receives, on average, approximately \$529 per home (based on \$81,500 average property value x 1.1% property tax cap x 59% to City)
 - Typically no revenue is received from a vacant lot
- What department decides diversity & inclusion initiatives?
 - The final decisions on D&I initiatives are made by the Mayor's office with input from many different departments