

2019 Budget Presentation Administration & Finance

September 5, 2018



TABLE OF CONTENTS

POWERPOINT PRESENTATION	2-25
FUND 101-0401 ADMINISTRATION & FINANCE	27-37
HUMAN RIGHTS.....	38-56
101-1008 HUMAN RIGHTS GENERAL	38-44
258 HUMAN RIGHTS FEDERAL.....	45-56
CENTRAL SERVICES	57-105
222 CENTRAL SERVICES OPERATIONS	57-100
224 CENTRAL SERVICES CAPITAL	101-105
FUND 226 SAFETY & RISK.....	106-124
OTHER FUNDS.....	125-241
101 GENERAL FUND - SUMMARY	125
101-0302 WNIT CONTRACT.....	126-127
102 RAINY DAY	128-129
217 GIFTS, DONATIONS, BEQUESTS	130-139
227 LOSS RECOVERY	140-145
312 2017 PARKS BOND DEBT SERVICE.....	146-158
313 HALL OF FAME DEBT SERVICE	159-161
351 2018 TIF PARKS BOND DEBT SERVICE RESERVE.....	162-163
377 PROFESSIONAL SPORTS DEVELOPMENT.....	164-167
404 COUNTY OPTION INCOME TAX (COIT)	168-180
406 CUMULATIVE CAPITAL DEVELOPMENT (CCD).....	181-184
407 CUMULATIVE CAPITAL IMPROVEMENT (CCI).....	185-189
408 ECONOMIC DEVELOP INCOME TAX (EDIT).....	190-206
711 SELF-FUNDED EMPLOYEE BENEFITS	207-215
713 UNEMPLOYMENT COMPENSATION	216-218
714 PARENTAL LEAVE	219-221
750 EQUIPMENT/VEHICLE LEASING	222-238
755 SOUTH BEND BUILDING CORPORATION.....	239-241
757 2015 PARKS BOND DEBT SERVICE.....	242-244



CITY OF SOUTH BEND

EXCELLENCE | ACCOUNTABILITY | INNOVATION | INCLUSION | EMPOWERMENT

Departments of Admin & Finance and Human Capital and Inclusion September 5, 2018

1

Today's Agenda

- Administration & Finance (including Safety & Risk)
- Central Services
- Human Capital & Inclusion (Human Resources, Human Rights, & Diversity & Inclusion)



Administration & Finance

Jennifer Hockenull, City Controller

September 5, 2018

Administration & Finance Department Vision

- The goal of Administration & Finance is to provide excellent, timely and cost-effective customer service to all departments within the City, to the Common Council and to interested Residents
- This goal can be achieved by:
 - Hiring and retaining highly qualified, motivated individuals
 - Providing an environment that encourages continued professional development and achievement
 - Maintaining high standards for service and reporting
 - Providing regular opportunities for communication and collaboration within the department and other City departments

Administration & Finance – Major Funds Budget Highlights

- **County Option Income Tax (COIT) Fund 404**
 - Assumes an 11.39% increase in COIT revenue per the Indiana Department of Local Government Finance
 - Requested expenditures include:
 - \$130,000 for 2nd year of the Goodwill Strategic Outreach Unit program (3 year program)
 - \$120,000 for 2019 Election Administration Expenses (charged by the County)
 - \$100,000 for Permanent Supportive Housing
 - \$200,000 for Light Up South Bend
 - Funds to cover operations for Motor Vehicle Highway (including curb & sidewalk program in Fund 202), Emergency Medical Services (EMS Fund 288 and 287), and Parks & Recreation (Fund 201)
 - \$1,904,000 relating to Community and Neighborhood Engagement and Improvements (including City Cemetery)
 - \$500,000 to continue with demolitions of vacant & abandoned properties
 - \$150,000 to assist with County-City Building Office Remodels due to aging facility needs
 - Cash reserve levels remain strong through 2019
- **Economic Development Income Tax (EDIT) Fund 408**
 - Assumes an 8.35% increase in EDIT revenue per the Indiana Department of Local Government Finance
 - Requested expenditures include:
 - Funds to cover operations for Department of Community Investment (DCI Fund 211), Animal Care & Control and Code Enforcement (Fund 600)
 - \$702,000 for Zoo bond and Parks bond payments
 - \$3,056,000 to fund the Public Safety Answering Point including annual debt payment (PSAP – 911 Call Center)
 - \$2,120,000 for Neighborhood Engagement projects (will be included in DCI presentation)
 - Cash reserve levels remain strong through 2022

Administration & Finance – Major Funds Budget Highlights

- **Liability Insurance Fund 226**
 - All Departments are being charged 100% of the allocated burden in 2019
 - Budget consists of:
 - Safety & Risk Management – personnel and training costs
 - Self Insured Liability – claims funding and personnel to manage claims
 - Business Insurance – insurance premiums and claims for catastrophic events – i.e. storm damage to a roof which did not meet the insurance deductible
 - Workers' Compensation – funding for workers' comp claims and premiums
 - Budget shows a small deficit spend, however, the cash reserves continue to build year-over-year and remain at an acceptable level per best practices and are adequate to cover the incurred but not reported (IBNR) claims
- **Self Funded Employee Benefits Fund 711**
 - Assumes per employee cost of health insurance at \$16,900; however, due to strong cash reserves in the Fund 711, each department was given a one time reduction in overall health insurance costs in 2019
 - Holding employee premium contributions steady in 2019; however, health insurance plan redesign is expected in 2020
 - Requested expenditures include:
 - \$19,000 for Harassment Awareness Training
 - \$43,000 for Wellness Program activities including O'Brien and other City-Fitness Center memberships
 - \$25,200 for Transpo Bus Passes for City Employees
 - Budgeting to spend down cash reserves in 2019; however, cash reserves remain strong in the fund through 2023
- **General Fund**
 - Assumes a 1% increase in property tax revenue for 2019

Administration & Finance – Other Funds Budget Summary

- **Rainy Day Fund 102**
 - \$10.37 million cash balance as of July 2018
 - No plans to spend; used only for emergencies
 - Provides for good governance and is key to maintaining high AA bond rating
- **Gift, Donation and Bequest Fund 217**
 - Budgeting for a small spend down to expend funds received in prior years
 - No cash reserve requirements in this fund as funds are for specific projects
 - Funds received for Animal Care & Control, various DCI projects and Historic Preservation
- **Loss Recovery Fund 227**
 - Funding being used for WaterWorks activities as intended
 - Revenues derived from environmental actions in previous years
- **Cumulative Capital Development (CCD) Fund 406**
 - Assumes a 1% increase in property tax revenue in 2019
 - Used for police vehicle capital leases
- **Cumulative Capital Improvement (CCI) Fund 407**
 - Decrease in tax revenue per the Department of Local Government Finance
 - Funds are being used to assist with the MY SB Parks & Trails project in 2019

Administration & Finance – Other Funds Budget Summary

- **Unemployment Compensation Fund 713**
 - Due to low claims over the past several years, the City has been able to use accumulated funds without the need to charge departments; this remains the case in 2019 and the cash reserve balance is adequate
- **Parental Leave Fund 714**
 - New employee benefit established in 2018
 - Many employees have taken advantage of this benefit
 - Funded through departmental allocation of 0.25% of full time wages
 - The cash reserves will be evaluated in 2020 to ensure the appropriate cost allocation to the departments is being charged

Administration & Finance – Debt Funds Budget Summary

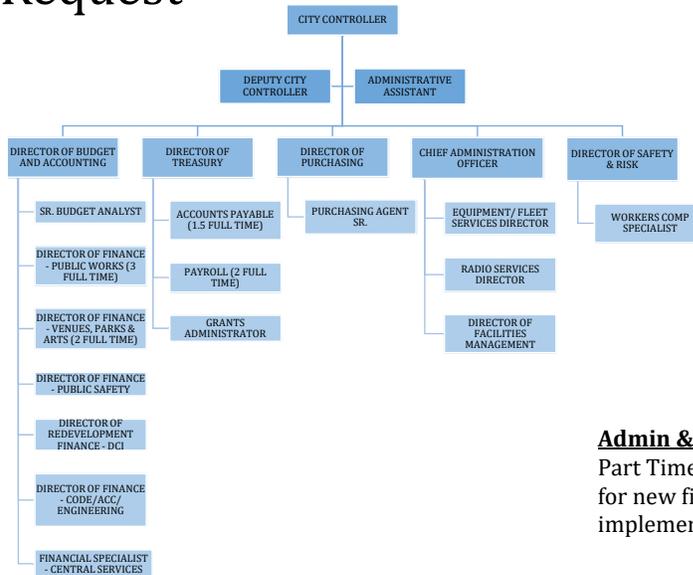
- **2017 Parks Bond Debt Service Fund 312**
 - Property tax levy was established in 2018 – estimating levy will cover the full cost of the bond annually
- **Hall of Fame Fund 313**
 - Final payment was made in 2018
 - Levy was transferred for My SB Parks & Trails bond approved by Council in 2017
- **2018 TIF Park Bond Debt Service Reserve Fund 351 and 2015 Parks Bond Debt Service Reserve Fund 757**
 - These are debt service reserve funds which will hold funds until the final payments are due
- **Professional Sports Development Fund 377**
 - This fund is used to pay off the 2010 Coveleski Stadium bond
 - The final payment will be made in 2019
 - The revenues into this fund in 2019 relate to the transfer in of the debt service reserve amount of \$525,000
 - The remaining cash balance in the fund will be transferred back to EDIT in 2019 as EDIT assisted in making payments on this debt when the PSDA tax did not cover the annual payments in prior years. City continues to work with the DLGF to ensure appropriate receipt of taxes from prior years.

Administration & Finance – Debt Funds Budget Summary

- **Equipment/Leasing Fund 750**
 - This fund holds the lease proceeds for capital purchases which are funded through five year capital leases
 - The purchased items are budgeted for in individual funds, however, this fund allows for segregation of proceeds as the equipment is being purchased.
- **South Bend Building Corp Fund 755**
 - This fund allows for segregation of bond payments related to the following bonds which were issued through the South Bend Building Corp:
 - 2012 Police and Fire Bonds
 - 2010 Public Works Bonds
 - 2013 EMS/Fire Bonds oration.

NOTE: Additional meeting to be held on overall debt on September 11, 2018 at 5pm.

Proposed 2019 Organizational Chart and Staffing Change Request



Admin & Finance Requests:
 Part Time Accounts Payable Clerk
 for new financial system
 implementation assistance

Administration & Finance 2018 Accomplishments

- With the help of Council, A&F participated in (2) resident budget workshops ahead of the 2019 budget process
- Government Finance Officers Association (GFOA) Awards:
 - Received 2016 Comprehensive Annual Financial Report (CAFR) Award – 27th consecutive year for the City of South Bend. Submitted the 2017 CAFR to GFOA for award in June 2018
 - Received 2016 Popular Annual Financial Report (PAFR) Award – 2nd time (PAFR highlights the important financial information to the residents of the City in a summarized, more readable format). Submitted the 2017 PAFR in June 2018.
 - Received 2018 Budget Award – 4th time the City has received the award
 - City of South Bend is the only local government in Indiana to receive all three (3) GFOA Awards
- Re-affirmed City's AA bond rating with Standard & Poor's in March 2018; Bond rating of AA+ with Fitch Ratings Services for certain funds
- Continued to effectively manage workers' compensation claims with our third party administrator
- At the request of the Council, A&F issued a comprehensive grants report which will continue to be refined over the next year to ensure pertinent information is shared with Council and the Residents

Administration & Finance 2019 Goals & Challenges

- Continue to work with all departments to maintain budgets and work creatively to stay ahead of the 2020 fiscal curb
- Participate in budget workshops and other resident meetings to help further inform residents about the City budget process
- Training & Development of Team – continue to encourage training at all levels of the department
- Continue high level of transparency through monthly and annual reporting – other municipalities continue to contact us regarding our strong reporting
- Further integration of other department finance staff into the Department
- Maintain the City’s AA bond rating
- Increase Safety training to employees and work on other prevention measures to decrease future workers’ comp claims
- Implement the new Enterprise Resource Planning (ERP) System (accounting software)

Central Services



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

CENTRAL SERVICES - 2019 BUDGET SUMMARY

	<u>EXPENSES</u>	<u>REVENUE</u>	<u>NET REVENUE (EXPENSE)</u>
Fund 222 - Central Services Divisions			
Radio (614)	\$ 300,399	\$ 399,979	\$ 99,580
Printshop (613)	189,570	199,751	10,181
Stores/Purch (612)	307,740	334,095	26,355
Bldg Maint (606)	232,944	124,800	(108,144)
Equip Serv (605)	3,405,528	3,466,189	60,661
	<u>4,436,181</u>	<u>4,524,814</u>	<u>88,633</u>
Fund 222 - Utilities	4,550,000	4,597,419	47,419
Fund 222 - Facilities Mgmt	316,581	316,581	-
Fund 222 Total	<u>9,302,762</u>	<u>9,438,814</u>	<u>136,052</u>
Fund 224 - Central Services Capital	<u>375,000</u>	<u>376,200</u>	<u>1,200</u>
GRAND TOTALS	<u>\$ 9,677,762</u>	<u>\$ 9,815,014</u>	<u>\$ 137,252</u>

<u>Key Increases over 2018 Budget</u>	
Equipment Services Increases of:	\$266,721.00
Radio Shop Increases of:	\$ (11,440.00)
Building Maintenance Increases of:	\$ 40,472.00
TOTAL INCREASES:	\$295,753.00



Central Services Overall Salary Changes

- Increase salary for Director of Equipment Services from \$61,284 to \$75,000 (salary will be more in line with other Directors with similar sized budgets and number of employees within the City)
- Eliminate the position of Radio Technician I
- Add Radio Installer I position due to the change in type of equipment
- Add one Part-time Administrative Assistant I to help with office support

Radio Shop
installing equipment



Central Services
Front Office Staff





Central Services 2018 Accomplishments



Administration:

- Diesel Fuel Tax Usage Refund of \$90,200
- Fleet – 63 new vehicles – Entered in Fixed Assets Register with the State for plates and registrations
- Purchase, inventory and dispense 880,000 gallons of fuel

Equipment Services:

- Added one new outside customer for a total of 17 (not for profit and governmental organizations); outside revenues of over \$110,000 YTD
- 1,100 Preventive Maintenance Services completed YTD

Radio Services:

- Fire department transition from VHF to statewide 800MHz system
- New customers: St. Joe County, TRANSP0, The Morris, ND Fire

Print Shop:

- Graphic design and setup for all departments at no additional charge
- Over 900,000 impressions printed per year

Purchasing:

- Due to reorganization approved in 2018 budget, Purchasing division has expanded and improved services to City departments:
 - Launched a city-wide Purchasing Card (P Card) initiative through JP Morgan Chase Bank in June 2018
 - Began monthly reporting of purchase order approvals to department heads
 - Provided ongoing support to diversity purchasing planning efforts
- Janitorial supply quote resulted in just under \$10,000 in MWBE spending, and all sourcing of janitorial supplies is from local companies

Building Maintenance:

- Installed final 4 CNG fueling stations at Riverside Drive for a total of 18
- Investigated air quality and addressed sealing of living spaces in 5 SBFD stations, as a health-promotion measure

Central Services 2019 Goals

- Attract 2 new outside customers for Equipment Services
- Continue to green the fleet with Hybrid and CNG-powered vehicles
- Install larger CNG compressor at Riverside to handle increased capacity (use of methane)
- Create city-wide contracts for facilities (including security systems and cleaning)
- Expand Automated Vehicle Locator (AVL) capabilities through a coordinated effort with IT
- Attract 2 new outside customers for Radio Shop
- Partner with the Diversity & Inclusion Officer to expand inclusive purchasing practices, including a revised City Purchasing Policy
- Maximize rebate program with JP Morgan Chase Bank



Human Resources

Kyra Clark, Director of Human Resources

September 5, 2018

Human Resources Overall Staffing and Salary Changes

- No Staffing Changes
- No Salary Ordinance Changes

Human Resources 2018 Accomplishments

- Conducted annual staff climate survey, and demographic survey; responded to feedback from 2017 survey results.
- Successful implementation of parental leave program, serving as a leader in the South Bend community and nationally.
- Successful implementation of employee benefit concierge service to help employees navigate health benefits
- Implemented MyChoice, an alternative to traditional PERF retirement program, to attract and retain great talent.
- 90% participation in employee wellness program, with Clinic saving the City at least \$500,000 in health care costs since it opened in 2016.

Human Resources 2019 Goals & Challenges

- Full implementation of new HR information system
- Implement harassment training program for all employees
- Re-evaluate employee health benefits plan, ensuring high quality benefits at an affordable, equitable cost to the City and employees
- Explore and implement additional innovative ideas to recruit and retain top talent.



Office of Diversity and Inclusion

Christina Brooks, DIO
September 5, 2018

Human Rights Commission

South Bend Metro

2018 Human Rights Commission Accomplishments

- Hosted the annual Indiana Consortium of State and Local Human Rights Agencies and the annual Fair Housing training
- Provided (and will be providing) education and outreach at various events throughout St. Joseph County
- Attended the EEOC National Training Conference and will be attending the HUD National Policy Training Conference in Washington, D.C.
- Successfully maintained federal contracts with the EEOC, HUD, and Community Investment
- Requested an upward modification in EEOC funds due to increase in case closures
- Executive Director, Lonnie Douglas, was reappointed to the EEOC – FEPA Chair Committee

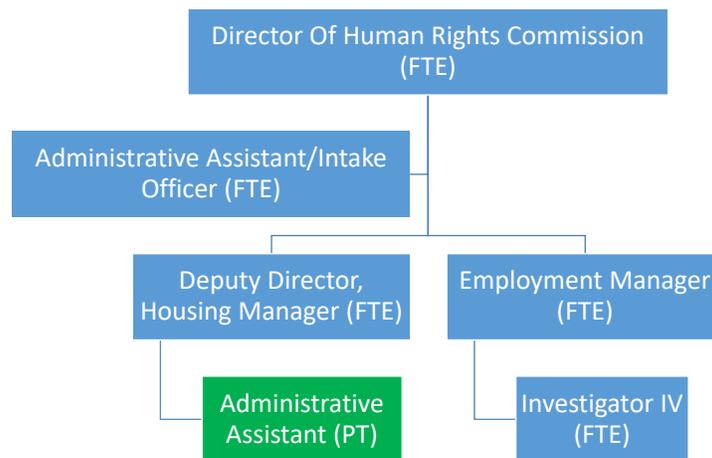
2019 Human Rights Commission Goals & Challenges

- Commission will continue the policy that all cases filed and retained for investigation must be completed within 180 days or less
- Continue to seek grants and other forms of revenue to supplement the general fund budget
- Maintain federal contracts with EEOC, HUD, and Community Investment
- Opportunity for staff to attend training provided by EEOC and HUD
- Challenges due to an increase in caseload has created a need to fill a part-time Administrative Assistant/ Intake Officer position for Employment

Human Capital & Inclusion Human Rights Commission Overall Staffing Changes

- Add a part time Administrative Assistant to general fund (101-1008)
- Move one (1) investigator position from General Fund (101-1008) to Grant Fund (258)

Proposed SBHRC Organizational Chart



Diversity and Inclusion

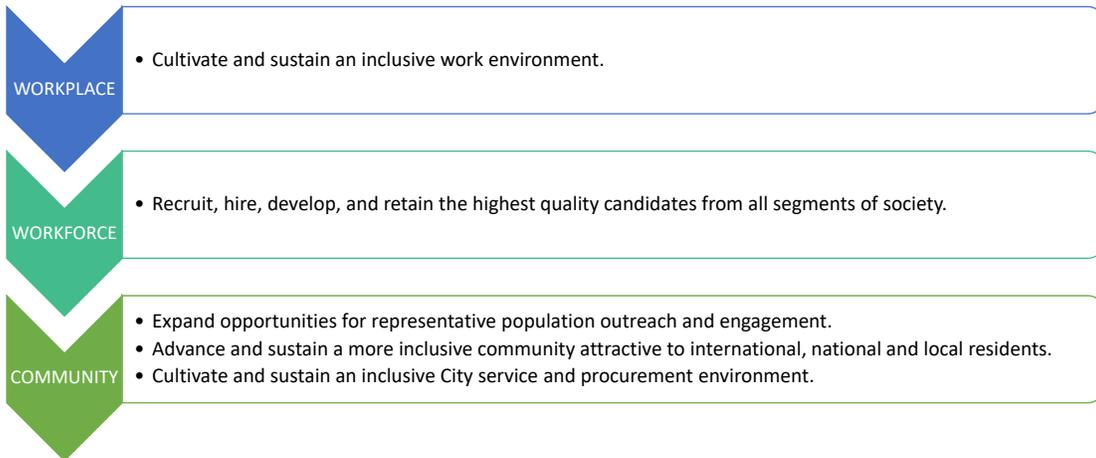
Diversity and Inclusion Plan

Tracking the 3 Year Plan Progress

By the Numbers



Area of Focus Goals



Area One: Workplace

WORKPLACE: Cultivate and sustain an inclusive work environment.

Priority 1: Establish baseline metrics in leadership, culture, voice, staff development, and rewards

5 Action Items Proposed

4 Action Items Implemented and Ongoing

Area One: Workplace

WORKPLACE: Cultivate and sustain an inclusive work environment.

Priority 2: Establish and provide on-going diversity and inclusion experiential learning, education, training and workshops for all City staff.

7 Action Items Proposed

7 Action Items Implemented and Ongoing

Area One: Workplace

WORKPLACE: Cultivate and sustain an inclusive work environment.

Priority 3: Establish diversity and inclusion awards for City Groups, individuals, and community groups and individuals.

3 Action Items Proposed

3 Action Items Implemented and Ongoing

Area One: Workplace

WORKPLACE: Cultivate and sustain an inclusive work environment.

Priority 4: Infuse diversity and inclusion language and city-wide expectations into all strategic plans, policies, processes, and procedures, programs.

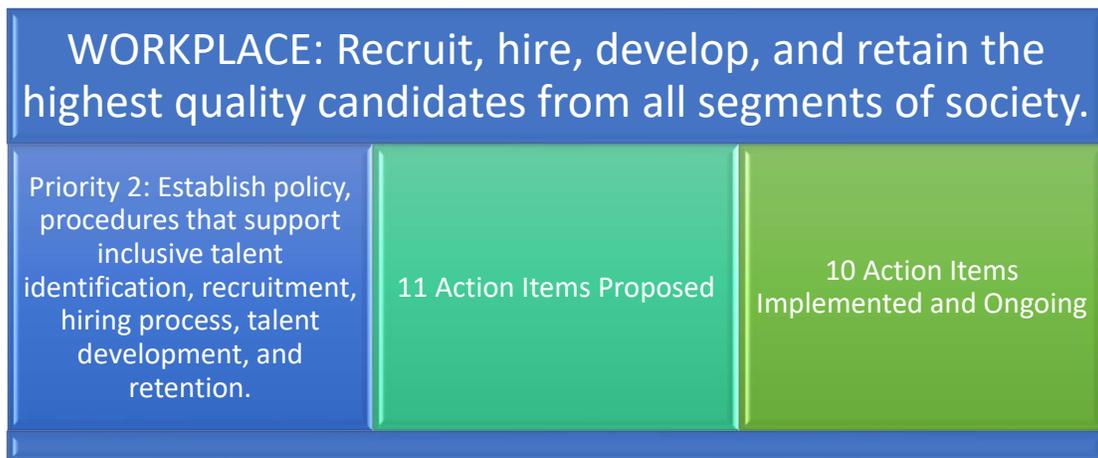
2 Action Items Proposed

2 Action Items Implemented and Ongoing

Area Two: Workforce



Area Two: Workforce



Area Three: Community

COMMUNITY: Expand opportunities for representative population outreach and engagement.

Priority 1: Establish baseline metrics for public safety, community investment, boards and commissions, education and transportation.

6 Action Items Proposed

5 Action Items Implemented and Ongoing

Area Three: Community

COMMUNITY: Advance and sustain a more inclusive community attractive to international, national, and local residents.

Priority 1: Establish baseline metrics for arts and entertainment, language, networks and partnerships, housing.

4 Action Items Proposed

4 Action Items Implemented and Ongoing

Area Three: Community

COMMUNITY: Cultivate and sustain an inclusive City service and procurement environment.

Priority 1: Establish baseline metrics for department spend amounts, PO types, # of certified vendors and vendor headquarter location.

10 Action Items Proposed

6 Action Items Implemented and Ongoing

Area Three: Community

COMMUNITY: Cultivate and sustain an inclusive City service and procurement environment.

Priority 2: Establish and provide doing business with the city and start in South Bend workshops.

4 Action Items Proposed

4 Action Items Implemented and Ongoing

2018 Accomplishments and Outcomes

- Human Rights Campaign Foundation **Municipal Equality Index Scorecard recognition**. An 11 point increase.
- **High Performing "Race-Informed" City**, 2018 Equipt to Innovate--Living Cities and Governing Magazine
- **Conducting first Diversity Purchasing Disparity Study** in 31 years.
- **Expanded list of recognized certifying agencies** for business enterprises from 1 to 17.
- **Improved Employee Climate** Survey ratings.
- **Adopted JDAI framework** for Juvenile Justice Center of St. Joseph County.
- Created **new demographics survey** to collect and track inclusivity of **Boards and Commissions**.
- Conducted **focus groups for community feedback** to design a South Bend Metro Inclusive Talent Network.
- Finalized rollout of **new staff performance evaluation and career path development system** for transparency in promotions and career advancement for SBPD.
- **New Partnership with South Bend Civic Theater** to advance the importance of racially and culturally representative theater arts in communities.
- **Expansion of Human Rights Commission from City of South Bend to St. Joseph County**. One of only two in the state eligible to investigate ICRC and EEOC cases.

2019 Goals & Objectives for City Results

Well Governed and Administered City

- *Ensures reliable compliance with regulations and well-managed risk.*
- Create recognized national model for municipal inclusive procurement programs.
- Create recognized national model for municipal inclusive workforce programs.

Strong Inclusive Economy

- *Partners with the community to provide high quality employment opportunities by ensuring ready access to a skilled, educated and diverse workforce*
- Create recognized national model for **Inclusive Talent Network program**.
- Create recognized national model for **YOUTHBUILD** program.

Thriving Public Space and Culture

- *Advances cultural enrichment by encouraging and supporting the visual, performing, graphic and literary arts and promoting multi-cultural events and preserving its historical heritage.*
- Create a recognized national model for **culturally representative live theater** options for municipalities.

KPIs for 2019 Goals & Objectives

Well Governed and Administered City

- *Ensures reliable compliance with regulations and well-managed risk.*
- Establish **procurement compliance benchmarks**.
- Increase **City spend amounts and job creation impact** of underrepresented business enterprises participating in municipal inclusive procurement programs.

Strong Inclusive Economy

- *Partners with the community to provide high quality employment opportunities by ensuring ready access to a skilled, educated and diverse workforce*
- Increase number of underrepresented young professionals stay and find employment after secondary and post secondary training completion through **Inclusive Talent Network program and YOUTHBUILD** program.

Thriving Public Space and Culture

- *Advances cultural enrichment by encouraging and supporting the visual, performing, graphic and literary arts and promoting multi-cultural events and preserving its historical heritage.*
- Track community satisfaction for **culturally representative live theater** options for municipalities through satisfaction survey and engagement.

2019 Significant Changes and Challenges

- Add FTE to address
 - Outcome of Disparity Study
 - Workforce Planning
 - Culturally representative community arts

Proposed ODI Organizational Chart



2019 Significant Cost Saving or Impact Opportunities

- Encumbered amounts for canceled or bid change orders
- Policy and bid language revisions
- Section 3 workforce tracking with South Bend Housing Authority
- Supporting bid competition to reduce cost to City
 - Reverse auctions
 - Co-Op
 - Mentor protégé
 - Joint ventures

Council Questions & Answers

Addressing the Racial Wealth Divide (Office of Diversity and Inclusion)

- **Inclusive Workforce**
 - EXTERNAL: Developing **South Bend Metro Inclusive Talent Network**. This network will connect underrepresented professionals, especially young professionals of color to local and regional workforce opportunities. Convening focus groups of young professionals of color this summer. Expected rollout January 2019.
 - EXTERNAL: **SBCSC Successful Pathways partner** organization. Connecting CTE students to open local and regional paid internships.
 - EXTERNAL: **Regional Youthbuild grant** proposal. Targeting underrepresented out of school youth ages 16-24 and connecting them with construction trades, entry level medical training, and other emerging industry training and job opportunities.
- **Pay Equity and Income Disparities**
 - INTERNAL: Created Job Categories to **ensure equity** of all City of South Bend salaries.
 - INTERNAL: Disseminate information on **employee small loan options through individual PERF accounts**.
- **Education and Post-Secondary Training**
 - Partnering with **SBCSC Successful Pathways Program**. Connecting community resources to SBCSC units.
- **Juvenile Justice/Criminal Justice**
 - Partnered with JJC to adopt **new JDAI (Alternative to Detention Program) for St. Joseph County** which is reducing the number of youth of color detained in the Juvenile Justice system while connecting them to community resources and support.
- **Housing/Home Ownership**
 - Developing **South Bend Renter/Home Owner Mentor Program**.

Fund 101 - General Fund

Department 0401 - Administration & Finance

Expenditures by Type	2018				2019 Proposed Budget	Forecast				Budget Variance 2018-2019	% Change
	2016	2017	Amended	06/30/18		2020	2021	2022	2023		
	Actual	Actual	Budget	Actual							
Personnel											
Salaries & Wages	1,285,999	1,433,388	1,581,515	756,349	1,642,180	1,671,667	1,704,648	1,738,289	1,772,602	60,665	4%
Fringe Benefits	499,785	571,251	698,935	286,674	570,008	760,942	784,781	809,447	834,972	(128,927)	-18%
Total Personnel	1,785,784	2,004,639	2,280,450	1,043,022	2,212,188	2,432,610	2,489,429	2,547,736	2,607,574	(68,262)	-3%
Supplies	22,195	23,882	23,530	5,988	23,500	23,500	23,500	23,500	23,500	(30)	0%
Services & Charges											
Professional Services	68,664	78,605	72,700	30,337	46,000	75,000	50,000	75,000	50,000	(26,700)	-37%
Printing & Advertising	878	780	900	536	900	900	900	900	900	-	0%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	18,241	11,980	10,210	656	11,110	11,110	11,110	11,110	11,110	900	9%
Travel	8,790	11,212	11,100	269	10,000	10,000	10,000	10,000	10,000	(1,100)	-10%
Repairs & Maintenance	9,900	6,968	8,000	1,500	-	-	-	-	-	(8,000)	-100%
Other Interfund Allocations	19,200	229,056	190,598	95,298	220,942	220,942	220,942	220,942	220,942	30,344	16%
Debt Service											
Principal	4,303	4,487	2,801	2,344	2,295	2,429	-	-	-	(506)	-18%
Interest & Fees	2,165	589	348	195	211	76	-	-	-	(137)	-39%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	9,180	4,704	6,150	3,078	7,345	7,345	7,345	7,345	7,345	1,195	19%
Other Services & Charges	32,788	32,018	32,539	12,762	34,799	34,799	34,799	34,799	34,799	2,260	7%
Transfers Out	-	-	500	500	-	-	-	-	-	(500)	-100%
Total Services & Charges	174,109	380,400	335,846	147,475	333,602	362,601	335,096	360,096	335,096	(2,244)	-1%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	1,982,088	2,408,921	2,639,826	1,196,486	2,569,290	2,818,711	2,848,025	2,931,332	2,966,170	(70,536)	-3%
Revenue											
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	16,699	12,600	12,050	12,801	18,000	18,000	18,000	18,000	18,000	5,950	49%
Total Revenue	16,699	12,600	12,050	12,801	18,000	18,000	18,000	18,000	18,000	5,950	49%

Department Purpose:

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

Explanation of Revenue Sources:

This department is funded by property tax revenue collected in the General Fund. A small amount of revenue is derived from procurement-card commissions.

Explanation of Expenditures, Staffing, and Significant Changes/Variations:

Personnel costs increased due to a 2% increase in salaries and one (1) additional FTE request in the Diversity & Inclusion Department to assist with the implementation of the Disparity Study work. The decrease in Health Insurance is due to the overall City change in Health Insurance costs in 2019 as a one time adjustment to right size the fund balance due to year over year cost savings. Assuming costs to increase back to the \$16,900 per employee rate for health insurance subsequent to 2019. Allocations increased due to additional IT costs for various software programs and new employee computer expenses.

Department 101-0401 - Administration & Finance

Accomplishments, Goals, KPI's

2018 Accomplishments & Outcomes

Controller's Office

- Received GFOA Award for the 2016 CAFR, 2016 PAFR and the 2017 Budget Book (only municipality in Indiana to receive all 3 awards)

Human Resources

- 95% utilization of employee Clinic, saving the City \$500,000 or more in the first two years.
- Expanded the state-based retirement options for new hires to provide alternative to 10 year vesting.
- Expanded the employee orientation program.
-

2019 Department Goals & Objectives and Linkage to City Results

Well-Governed and Administered City

Priority Based Budgeting Result: Models our values of excellence, accountability,

- Continue to receive the CAFR, PAFR and Budget Book awards from GFOA

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

- Roll out the new Purchasing Division with measurable goals to ensure the efficiencies are being reached throughout the City

Priority Based Budgeting Result: Is a great employer attracting, developing, equipping and retaining great employees

- Begin to work with Fiscal Officers to ensure all fiscal personnel within departments are utilized as efficiently as possible
- Become the Best Place to Work, implement and expand utilization of HRIS: expand training programs; promote positive environment.

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

- Continue to work with IT to select new ERP system to replace the current accounting software, NavilLine, to gain efficiencies throughout the City

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

- Review financial internal controls in every department

Key Performance Indicators (KPI's)

Measure	Type	2017 Actual	2018 Estimated	2019 Target	Long Term Goal
- Award-Winning Documents	Output	3	3	3	3
- Near-Site Health and Wellness Clinic Usage	Output	90%	95%	95%	95%
- S&P Bond Rating	Outcome	AA	AA	AA	AA+
- General Fund Cash Reserves as a % of Expenditures (current reserve requirement is 35%)	Outcome	56%	55%	55%	35%
- Employee satisfaction	Outcome	35% response	40% response	45% response	60% response

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

2019 Significant Changes/Challenges/Opportunities

- Modification of harassment training program to ensure compliance with Council's newly enacted ordinance.
- Continue to review health insurance cost savings opportunities while ensuring the City continues to provide excellent benefits at an affordable price.
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Office of Diversity & Inclusion

Accomplishments, Goals, KPI's

2018 Accomplishments & Outcomes

- **High Performing "Race-Informed" City**, 2018 Equipped to Innovate--Living Cities and Governing Magazine
- Conducting **first Diversity Purchasing Disparity Study** in 31 years.
- Human Rights Campaign Foundation recognition for **Municipal Equality Index Scorecard** rate of 78/100. An 11 point increase since 2014.
- **Theater and Race** Panel Discussion, South Bend Civic Theater. Advancing the importance of racially and culturally representative theater in communities.
- Expansion of **Human Rights Commission from City of South Bend to St. Joseph County**. One of only two in the state eligible to investigate ICRC and EEOC cases.
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2019 Department Goals & Objectives and Linkage to City Results

Well-Governed and Administered City

Priority Based Budgeting Result: Models our values of excellence, accountability,

- Create recognized national model for municipal inclusive procurement program.
- Create recognized national model for municipal inclusive workforce programs.

Priority Based Budgeting Result: Is a great employer attracting, developing, equipping and retaining great employees

- Increase valued employee rating to 95% in 2018. (78% in 2016, 90% in 2017)
- Increase the number of employees that have tools and resources to recruit, hire, develop and retain diverse talent to 85% in 2018. (54.7% in 2016, 76% in 2017)
- Complete the Inclusive Talent Model module roll out (SPE/CPD).

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

- Continue to work with IT to implement diversity purchasing tracking software in alignment with new ERP system.

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

- Establish procurement compliance protocol for all public works contracts, goods, services, and professional services procurement.

Key Performance Indicators (KPI's)

Measure	Type	2017 Actual	2018 Estimated	2019 Target	Long Term Goal
- Inclusive Workplace-Supervisor cross cultural engagement rate	Outcome	77%	82%		95%
- Inclusive Workforce-Career Path Development discussion rate	Effectiveness	58%	65%		95%
- Inclusive Workplace-Observe intimidation or harassment rate	Outcome	21%	19%		0%
- Inclusive Workplace-Experience intimidation or harassment rate	Outcome	28%	24%		0%
- Inclusive Workforce-Staff Performance Evaluation completion rate	Effectiveness	57%	64%		95%
- Inclusive Procurement-MBE/WBE spend amounts	Outcome	1.20%	3%		
- Inclusive Procurement-Number of MBE/WBE added in COSB local marketplace	Outcome	4MBE/ 20WBE	7MBE/ 23WBE	10MBE/ 26WBE	50MBE/ 60WBE

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

2019 Significant Changes/Challenges/Opportunities

- Necessary staff to manage expanded role of inclusive procurement and workforce
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Department 101-0401 - Administration & Finance

Staffing (Full-Time Employees only)

Position (* New title or additional position)	2018			2019	Forecast			
	2017 Actual	Amended Budget	06/30/18 Actual	Proposed Budget	2020	2021	2022	2023
Non-Bargaining								
Finance:								
City Controller	1	1	1	1	1	1	1	1
Deputy Controller	1	1	1	1	1	1	1	1
Director of Treasury	1	1	1	1	1	1	1	1
Director of Accounting and Budget	1	1	1	1	1	1	1	1
Dir. of Finance - Water Works	1	1	1	1	1	1	1	1
Dir. of Finance - Wastewater	1	1	1	1	1	1	1	1
Dir. of Finance - Morris/Palais (VPA)	1	1	1	1	1	1	1	1
Dir. of Finance - Parks (VPA)	1	1	1	1	1	1	1	1
Dir. of Finance - Public Safety	1	1	1	1	1	1	1	1
Dir. of Finance - DCI (Director II DCI)	1	1	1	1	1	1	1	1
Dir. of Finance - Code/AC&C/Engineering	0	1	1	1	1	1	1	1
Budget Analyst - Senior	1	1	1	1	1	1	1	1
Grants Administrator	1	1	1	1	1	1	1	1
Supervisor - Accounts Payable	1	1	1	1	1	1	1	1
Supervisor - Payroll	1	1	1	1	1	1	1	1
Accounting Assistant	1	1	1	1	1	1	1	1
Human Resources:								
Director of Human Resources	1	1	1	1	1	1	1	1
Talent Manager	1	0	0	0	0	0	0	0
Deputy Director of Human Resources	0	1	1	1	1	1	1	1
HR Generalist - Senior (Public Safety Focus)	1	1	1	1	1	1	1	1
HR Generalist	1	0	0	0	0	0	0	0
Manager - Benefits	0	1	1	1	1	1	1	1
HR Generalist/Benefits Coordinator	1	1	1	1	1	1	1	1
Administrative Assistant II	1	1	1	1	1	1	1	1
Inclusion:								
Diversity Compliance/Inclusion Officer	1	1	1	1	1	1	1	1
Diversity Specialist *	0	0	0	1	1	1	1	1
Purchasing:								
Purchasing Manager	1	0	0	0	0	0	0	0
Shared Positions:								
Administrative Assistant I	0	1	1	1	1	1	1	1
Total Non-Bargaining	23	24	24	25	25	25	25	25
Total Full-Time Employees	23	24	24	25	25	25	25	25

Explain Significant Staffing Changes Below:

* New position request in 2019 in order to assist with the administration of the recommendations from the Disparity Study.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
LEVEL	TEXT		TEXT AMT					
BUDG	ACCOUNTING CLERK - PART TIME - ERP IMPLEMENTATION ASSISTANCE - APPROX 24 MONTH POSITION \$15 PER HOUR/29 HOURS PER WEEK		22,620					
			22,620					
	101-0401-415.10-10 HIRING BONUS	8,000	0	0	0	0	0	0
	101-0401-415.11-01 FICA - REGULAR	95,909	106,509	120,527	120,527	69,887	56,602	125,627
LEVEL	TEXT		TEXT AMT					
BUDG	TOTAL WAGES X 7.65%		125,627					
	.10-01 SALARIED WAGES \$1,605,420							
	.10-03 INTERNS \$14,140							
	.10-09 PERMANENT PART-TIME WAGES \$22,620							
			125,627					
	101-0401-415.11-04 PERF - REGULAR	141,566	159,472	174,873	174,873	104,206	84,667	179,807
LEVEL	TEXT		TEXT AMT					
BUDG	BENEFITED WAGES \$1,605,420 X 11.2%		179,807					
§			179,807					
	101-0401-415.11-07 UNEMPLOYMENT COMP	1,626	0	0	0	0	0	0
	101-0401-415.11-08 HEALTH INSURANCE	247,411	293,194	394,363	394,363	176,543	139,607	251,400
LEVEL	TEXT		TEXT AMT					
BUDG	HEALTH INSURANCE:							
	\$704.17 X 24 PAY PERIOD = \$16,900 X 25 FTE		422,500					
	2019 HEALTH INSURANCE DEDUCTION - ONE TIME		173,500-					
	LONG TERM DISABILITY:							
	\$4.00 X 24 PAY PERIODS = \$96 X 25 FTE		2,400					
			251,400					
	101-0401-415.11-09 LIFE INSURANCE	2,130	2,391	2,904	2,904	1,530	1,205	3,000
LEVEL	TEXT		TEXT AMT					
BUDG	LIFE INSURANCE - 25 FTE X \$120		3,000					
			3,000					
	101-0401-415.11-12 AUTO ALLOWANCE	7,200	6,950	0	0	500	400	1,200
LEVEL	TEXT		TEXT AMT					
BUDG	AUTO ALLOWANCE		1,200					
			1,200					
	101-0401-415.11-22 PARKING ALLOWANCE	336-	168-	0	0	0	0	0
	101-0401-415.11-24 CELL PHONE ALLOWANCE	3,515	1,925	1,320	1,320	1,980	1,705	3,960

ACCOUNT NUMBER		ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
LEVEL	TEXT			TEXT AMT					
BUDG	\$55 X 12 MONTHS X 6 EMPLOYEES			3,960					
				3,960					
	101-0401-415.11-25	FRINGE BENEFIT TAXES	764	978	1,000	1,000	619	504	1,000
LEVEL	TEXT			TEXT AMT					
BUDG	MISC TAXES ON FRINGE BENEFITS			1,000					
				1,000					
	101-0401-415.11-29	PARENTAL LEAVE	0	0	3,948	3,948	2,422	1,983	4,014
LEVEL	TEXT			TEXT AMT					
BUDG	BENEFITED SALARY \$1,605,420 X 0.25%			4,014					
				4,014					
	* PERSONNEL SERVICES		1,785,784	2,004,639	2,280,450	2,280,450	1,294,089	1,043,022	2,212,188
	101-0401-415.21-02	PRINT SHOP	1,073	1,085	1,500	1,500	756	633	1,500
LEVEL	TEXT			TEXT AMT					
BUDG	ESTIMATE FOR 2019:								
	PAFR COPIES			350					
	EMPLOYEE HANDBOOKS			750					
	BUDGET BOOKS			400					
				1,500					
	101-0401-415.21-03	C.S. OFFICE SUPPLIES	3,898	3,693	4,000	4,000	1,763	1,284	4,000
	101-0401-415.21-04	OFFICE SUPPLIES	11,597	17,651	16,000	16,030	5,360	4,071	18,000
LEVEL	TEXT			TEXT AMT					
BUDG	2019 ESTIMATE			18,000					
	CHECK STOCK								
	GENERAL OFFICE SUPPLIES			18,000					
	101-0401-415.21-05	SMALL OFFICE EQUIPMENT	3,427	0	2,000	2,000	0	0	0
	101-0401-415.22-24	OTHER OPERATING SUPPLIES	2,200	0	0	0	0	0	0
	101-0401-415.22-50	EMPLOYEE RECOGNITION PROG	0	1,453	0	0	0	0	0
	* SUPPLIES		22,195	23,882	23,500	23,530	7,879	5,988	23,500
	101-0401-415.31-01	LEGAL SERVICES	300	0	0	0	0	0	0
	101-0401-415.31-06	OTHER PROFESSIONAL SVCS	68,364	78,605	53,200	72,700	37,037	29,947	46,000
LEVEL	TEXT			TEXT AMT					

33

CITY OF SOUTH BEND

EXPENDITURES

2019 BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016	2017	2018	2018	2018	6/30/18	2019
		Actual	Actual	Original Budget	Amended Budget	YTD Actual	YTD Actual	Proposed Expenditures
BUDG	NYHART - GASB 45 UPDATE - EVERY TWO YEARS (\$7,200)							
	2018 CAFR PREPARATION ASSISTANCE		31,000					
	UMBAUGH MCDC BOND DISCLOSURE COMPLIANCE		15,000					
			46,000					
	101-0401-415.31-26 RECRUITMENT EXPENSES	0	0	0	0	390	390	0
	101-0401-415.31-71 CENTRAL STORES ALLOCATION	2,316	2,556	5,365	5,365	3,576	2,682	8,149
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - CENTRAL STORES		8,149					
			8,149					
	101-0401-415.31-73 PRINT SHOP ALLOCATION	6,048	8,988	8,410	8,410	5,608	4,206	10,040
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - PRINT SHOP		10,040					
			10,040					
	101-0401-415.31-76 IT ALLOCATION	0	0	176,823	176,823	117,880	88,410	202,753
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - IT AND/OR 311		202,753					
			202,753					
	101-0401-415.32-02 POSTAGE	7,654	7,109	8,900	8,900	4,878	3,278	7,000
LEVEL	TEXT		TEXT AMT					
BUDG	ESTIMATE POSTAGE COSTS 2019		7,000					
	(2018 SHOULD BE FINAL YEAR TO MAIL OUT W-2'S)		7,000					
	101-0401-415.32-03 TRAVEL	0	0	0	0	0	0	10,000
LEVEL	TEXT		TEXT AMT					
BUDG	2019 ESTIMATE							
	GPOA TRAINING		5,000					
	HR TRAININGS		3,000					
	D&I TRAVEL		2,000					
			10,000					
	101-0401-415.32-21 TRAVEL - MILEAGE	1,043	746	2,200	2,200	0	0	0
	101-0401-415.32-22 TRAVEL - AIRFARE	2,153	3,904	1,800	1,800	804	269	0
	101-0401-415.32-23 TRAVEL - HOTEL	4,091	4,706	5,000	5,000	1,315	0	0
	101-0401-415.32-24 TRAVEL - MEALS	695	1,557	1,500	1,500	149	0	0
	101-0401-415.32-25 TRAVEL - OTHER	808	299	600	600	0	0	0
	101-0401-415.33-02 PUBLICATION LEGAL NOTICE	878	780	900	900	959	536	900
LEVEL	TEXT		TEXT AMT					

CITY OF SOUTH BEND

EXPENDITURES

2019 BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
BUDG	SOUTH BEND TRIBUNE LEGAL ADS		900					
	BUSINESS LICENSING AND ANNUAL GATEWAY REPORTS		900					
	101-0401-415.34-02 LIABILITY INSURANCE	9,180	4,704	6,150	6,150	4,104	3,078	7,345
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - LIABILITY INSURANCE		7,345					
	DEPOSIT IN 226-0000-340.01-00		7,345					
	101-0401-415.36-01 BUILDING R&M	1,149	0	0	0	0	0	0
	101-0401-415.36-02 OFFICE EQUIP R&M	8,751	6,968	8,000	8,000	1,761	1,500	0
LEVEL	TEXT		TEXT AMT					
BUDG	COPIER MAINTENANCE INCLUDED IN IT BUDGET FOR 2019							
	101-0401-415.36-04 COMPUTER EQUIP R&M	10,836	217,512	0	0	0	0	0
	101-0401-415.37-11 CAPITAL LEASE PRINCIPAL	4,303	4,487	2,801	2,801	2,525	2,344	0
	101-0401-415.37-12 CAPITAL LEASE INTEREST	565	589	348	348	222	195	0
	101-0401-415.38-01 PRINCIPAL	0	0	0	0	0	0	2,295
LEVEL	TEXT		TEXT AMT					
BUDG	DS-151 ADMIN & FINANCE RICOH COPIER		2,295					
			2,295					
	101-0401-415.38-02 INTEREST	0	0	0	0	0	0	211
LEVEL	TEXT		TEXT AMT					
BUDG	DS-151 ADMIN & FINANCE RICOH COPIER		211					
			211					
	101-0401-415.38-03 PAYING AGENT FEES	1,600	0	0	0	0	0	0
	101-0401-415.39-01 REFND, AWARDS, INDEMNITIES	160	133	0	0	880	805	0
	101-0401-415.39-10 SUBSCRIPTIONS	1,745	0	0	0	0	0	0
	101-0401-415.39-11 DUES & MEMBERSHIPS	2,629	8,254	12,139	12,139	4,440	3,840	11,299
LEVEL	TEXT		TEXT AMT					
BUDG	GFOA		1,680					
	AMERICAN PAYROLL ASSOCIATION		219					
	LAW LICENSES (3 EMPLOYEES)		900					
	MID-STATES MSDC (D&I)		3,000					
	G.A.R.E. (D&I)		3,000					
	WBENC (D&I)		2,500					
			11,299					
	101-0401-415.39-39 BANK CREDIT CARD CHARGES	1,597	1,725	3,000	3,000	1,751	1,576	3,000
LEVEL	TEXT		TEXT AMT					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016	2017	2018	2018	2018	6/30/18	2019
		Actual	Actual	Original Budget	Amended Budget	YTD Actual	YTD Actual	Proposed Expenditures
BUDG	BUSINESS LICENSE FUNCTION ACCEPTS CREDIT CARD ESTIMATE BASED ON TRENDS		3,000					
			3,000					
101-0401-415.39-70	EDUCATION & TRAINING	18,241	11,980	10,210	10,210	6,481	656	11,110
LEVEL	TEXT		TEXT AMT					
BUDG	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					
	G.A.R.E. (D&I)		900					
			11,110					
101-0401-415.39-89	MISC CHARGES & SVCS	19,003	14,796	8,500	8,500	4,599	3,263	13,500
LEVEL	TEXT		TEXT AMT					
BUDG	OTHER COSTS		1,000					
9	VETERANS' LUNCHEON		3,500					
	NCIIBC @ ST MARY'S COLLEGE (SPONSOR LUNCH)		4,000					
	GFOA AWARD PROGRAMS (CAFR/PAFR/BUDGET)		1,000					
	BACKGROUND CHECKS		2,000					
	OTHER CITY SPONSORED EVENTS		2,000					
			13,500					
*	OTHER SERVICES & CHARGES	174,109	380,398	315,846	335,346	199,359	146,975	333,602
101-0401-415.50-02	INTERFUND TRANSFER OUT	0	0	0	500	500	500	0
*	OTHER USES	0	0	0	500	500	500	0
**	CONTROLLER	1,982,088	2,408,919	2,619,796	2,639,826	1,501,827	1,196,486	2,569,290
***	GENERAL FUND	1,982,088	2,408,919	2,619,796	2,639,826	1,501,827	1,196,486	2,569,290

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
101-0401-360.00-00	MISCELLANEOUS REVENUE	0	338	0	0	0	0	0
101-0401-360.87-00	P-CARD COMMISSIONS	13,548	12,254	12,000	12,000	12,801	12,801	18,000

LEVEL	TEXT	TEXT AMT
BUDG	PNC P-CARD COMMISSION TO BE REC'D IN 2019 BASED ON 2018 PURCHASES - 1% OF TOTAL SPEND FOR 2018	13,000
	JPMORGAN CHASE P-CARD COMMISSION ESTIMATE	5,000
		18,000

*		13,548	12,592	12,000	12,000	12,801	12,801	18,000
	101-0401-380.10-62 OFFICE MAX REBATE	536	0	0	0	0	0	0
	101-0401-380.10-99 MISC. REIMBURSEMENTS	2,615	8	50	50	0	0	0
*		3,151	8	50	50	0	0	0
**	CONTROLLER	16,699	12,600	12,050	12,050	12,801	12,801	18,000

Fund 101 - General Fund Department 1008 - Human Rights

Expenditures by Type	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Proposed Budget	Forecast				Budget Variance 2018-2019	% Change
						2020	2021	2022	2023		
						Personnel					
Salaries & Wages	201,519	201,641	206,025	101,602	184,742	188,011	191,345	194,746	198,215	(21,283)	-10%
Fringe Benefits	81,792	78,650	105,015	36,983	63,376	85,873	87,582	89,327	91,107	(41,639)	-40%
Total Personnel	283,311	280,291	311,040	138,584	248,118	273,884	278,927	284,073	289,322	(62,922)	-20%
Supplies	1,200	559	1,037	685	1,037	1,037	1,037	1,037	1,037	-	0%
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	270	-	2,500	1,461	2,500	2,500	2,500	2,500	2,500	-	0%
Travel	776	704	600	419	-	-	-	-	-	(600)	-100%
Repairs & Maintenance	9,818	8,879	10,775	5,759	9,200	9,200	9,200	9,200	9,200	(1,575)	-15%
Other Interfund Allocations	4,656	63,720	66,980	33,492	48,776	50,224	51,230	52,255	53,302	(18,204)	-27%
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	1,632	1,224	1,251	624	715	730	745	760	775	(536)	-43%
Other Services & Charges	47,494	49,510	52,950	20,038	45,360	46,439	47,550	48,695	49,874	(7,590)	-14%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	64,646	124,037	135,056	61,792	106,551	109,093	111,225	113,410	115,651	(28,505)	-21%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	349,157	404,887	447,133	201,062	355,706	384,014	391,189	398,520	406,010	(91,427)	-20%
Revenue											
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	21,734	-	-	-	-	-	-	-
Total Revenue	-	-	-	21,734	-	-	-	-	-	-	-

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.

Explanation of Revenue Sources:

This department is funded by property tax revenue collected in the General Fund.

Explanation of Expenditures, Staffing, and Significant Changes/Variations:

Moved employment manager from fund 101 to fund 258 and added a part-time Administrative / Intake Officer to fund 101. Decrease in insurance of 43% due to fewer claims. Decrease in other services and charges of 17% is due to new rental lease agreement, which eliminates cost of property taxes for the portion of square footage (2,975) being used by the HRC.

Staffing (Full-Time Employees only)	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Proposed Budget	Forecast			
					2020	2021	2022	2023
Non-Bargaining								
Director - Human Rights	1	1	1	1	1	1	1	1
Employment Manager	0	1	1	0	0	0	0	0
Investigator V	0	1	1	1	1	1	1	1
Administrative Assistant I	1	1	1	1	1	1	1	1
Investigator VI	1	0	0	0	0	0	0	0
Investigator IV	1	0	0	0	0	0	0	0
Total Non-Bargaining	4	4	4	3	3	3	3	3

Explain Significant Staffing Changes Below:

Moved the Employment Manager position from the General Fund to the Human Rights Grant Fund as this position works directly on the grant funded activities of the Commission.

Department 101-1008 - Human Rights

Accomplishments, Goals, KPI's

2018 Accomplishments & Outcomes

- Human Rights Campaign Foundation recognition for **Municipal Equality Index Scorecard** rate of 78/100. An 11 point increase since 2014.
- **High Performing "Race-Informed" City**, 2018 Equip to Innovate--Living Cities and Governing Magazine
- **Theater and Race** Panel Discussion, South Bend Civic Theater. Advancing the importance of racially and culturally representative theater in communities.
- Expansion of **Human Rights Commission from City of South Bend to St. Joseph County**. One of only two in the state eligible to investigate ICRC and EEOC cases.
- Hosted the annual 45th Indiana Consortium Training Conference in South Bend. It was very successful.
- Hosted the annual Fair Housing Awareness training and awards luncheon. Awarded \$6,000 in scholarships.
- Provided outreach at MLK, Jr. breakfast, SBPD National Night Out, and training for the Community Investment Post-Acquisition.
- Director Lonnie Douglas was reappointed to the EEOC/FEPA Joint Standing Committee.

2019 Department Goals & Objectives and Linkage to City Results

Strong, Inclusive Economy

Priority Based Budgeting Result: Fosters and sustains an attractive, safe and inviting place to live and work that offers quality housing options and promotes community diversity and

- 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.
- Continue to work in the community with the Diversity & Inclusion Director. Continue to inform residents that diversity strengthens and benefits our

Well-Governed and Administered City

Priority Based Budgeting Result: Offers excellent services and efficient processes supported by timely and accurate analysis

- 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.

Priority Based Budgeting Result: Is a great employer attracting, developing, equipping and retaining great employees

- 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.

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

- Maintain Federal contracts with EEOC and HUD and local contracts with Community Investment.

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

- Continue to seek grants and other forms of revenue to supplement the general fund budget.
-

Key Performance Indicators (KPI's)

Measure	Type	2017 Actual	2018 Estimated	2019 Target	Long Term Goal
- Number of cases over 180 days	efficiency/outcome	13	13	10	0
- Number of open cases	output/efficiency	47	61	65	0
- Number of trainings done	effectiveness/goal	6	8	10	10
- Number of inquiries handled within city limits	quality/efficiency	3,925	2,605	4,120	2,000
- Number of no cause	outcome	56	57	65	0
- Number of probable cause	outcome	6	4	10	0
-					

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

2019 Significant Changes/Challenges/Opportunities

- Continued partnership with the County to investigate discrimination complaints, has resulted in an increase in caseload.
- Increase staff by one (1).
- Opportunity to train staff and Commissioners with present funding is a huge challenge.
- Opportunity for an upward mod in EEOC funds is a plus and will be occurring this year.
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
GENERAL FUND								
101-1008-415.10-01	SALARIED WAGES	187,156	199,748	206,025	206,025	126,488	101,602	163,442
LEVEL	TEXT	TEXT AMT						
BUDG	TOTAL FTE - 3							
	1 DIRECTOR HUMAN RIGHTS	72,828						
	1 INVESTIGATOR V	49,278						
	1 ADMINISTRATIVE ASSISTANT I	41,336						
	IN 2019 EMPLOYMENT MANAGER MOVED TO 258-1008							
		163,442						
101-1008-415.10-09	PERMANENT PART-TIME	14,363	1,893	0	0	0	0	21,300
LEVEL	TEXT	TEXT AMT						
BUDG	NEW PART-TIME ADMINISTRATIVE / INTAKE OFFICER	21,300						
		21,300						
101-1008-415.11-01	FICA - REGULAR	14,923	15,238	15,761	15,761	9,670	7,768	14,133
LEVEL	TEXT	TEXT AMT						
BUDG	TOTAL WAGES \$184,742 X 7.65%	14,133						
40		14,133						
101-1008-415.11-04	PERF - REGULAR	20,962	22,584	23,075	23,075	14,196	11,409	18,306
LEVEL	TEXT	TEXT AMT						
BUDG	REGULAR WAGES \$163,442 X 11.20%	18,306						
		18,306						
101-1008-415.11-07	UNEMPLOYMENT COMP	283	0	0	0	0	0	0
101-1008-415.11-08	HEALTH INSURANCE	45,144	40,313	65,184	65,184	21,628	17,302	30,168
LEVEL	TEXT	TEXT AMT						
BUDG	HEALTH INSURANCE:							
	\$704.17 X 24 PAY PERIOD = \$16,900 X 3 FTE	50,700						
	2019 HEALTH INSURANCE DEDUCTION - ONE TIME	20,820-						
	LONG TERM DISABILITY:							
	\$4.00 X 24 PAY PERIODS = \$96 X 3 FTE	288						
		30,168						
101-1008-415.11-09	LIFE INSURANCE	480	515	480	480	300	240	360
LEVEL	TEXT	TEXT AMT						
BUDG	LIFE INSURANCE:							
	3 EMP. X \$120	360						
		360						
101-1008-415.11-29	PARENTAL LEAVE	0	0	515	515	328	264	409

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
LEVEL	TEXT		TEXT AMT					
BUDG	SALARIES \$163,442 X 0.25%		409					
			409					
		-----	-----	-----	-----	-----	-----	-----
*	PERSONNEL SERVICES	283,311	280,291	311,040	311,040	172,610	138,584	248,118
	101-1008-415.21-01 OFFICIAL RECORDS	111	0	0	0	0	0	0
LEVEL	TEXT		TEXT AMT					
BUDG	COURT RECORDERS FOR HEARINGS (MOVED TO SERVICES)							
	101-1008-415.21-03 C.S. OFFICE SUPPLIES	591	559	537	537	433	297	537
LEVEL	TEXT		TEXT AMT					
BUDG	CLEANING SUPPLIES - MOPS, BROOMS, PAPER TOWELS, OFFICE SUPPLIES - PAPER CLIPS, STAPLES, TABLETS, TONER, GLUE STICKS, TABS, 3 RING BINDERS, POST- IT NOTES		537					
			537					
↳	101-1008-415.21-04 OFFICE SUPPLIES	498	0	500	500	388	388	500
*	SUPPLIES	1,200	559	1,037	1,037	821	685	1,037
	101-1008-415.31-70 ADM FEE ALLOCATION	0	12,816	14,301	14,301	9,536	7,152	15,518
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - ADMIN FEE		15,518					
			15,518					
	101-1008-415.31-71 CENTRAL STORES ALLOCATION	288	264	612	612	408	306	812
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - CENTRAL STORES		812					
			812					
	101-1008-415.31-73 PRINT SHOP ALLOCATION	624	900	1,086	1,086	728	546	1,502
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - PRINT SHOP		1,502					
			1,502					
	101-1008-415.31-76 IT ALLOCATION	0	0	50,981	50,981	33,984	25,488	30,944
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - IT AND/OR 311		30,944					
			30,944					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
			700					
101-1008-415.39-11	DUES & MEMBERSHIPS	50	50	600	600	0	0	600
LEVEL	TEXT		TEXT AMT					
BUDG	DUES AND MEMBERSHIPS		600					
	INDIANA CONSORTIUM, AAAA, IAOHRA, SHRM AND NAHRW		600					
101-1008-415.39-12	SECURITY	0	0	0	0	0	0	600
LEVEL	TEXT		TEXT AMT					
BUDG	INDIANA SECURITY - ALARM SYSTEM		600					
			600					
101-1008-415.39-70	EDUCATION & TRAINING	270	0	2,500	2,500	1,461	1,461	2,500
LEVEL	TEXT		TEXT AMT					
BUDG	ADA AA, GINA AND OTHER TRAINING		2,500					
	FOR STAFF AND COMMISSIONERS		2,500					
43								
*	OTHER SERVICES & CHARGES	64,646	124,038	135,023	135,056	86,473	61,792	106,551
**	HUMAN RIGHTS	349,157	404,888	447,100	447,133	259,904	201,062	355,706
***	GENERAL FUND	349,157	404,888	447,100	447,133	259,904	201,062	355,706

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
101-1008-380.10-99	MISC. REIMBURSEMENTS	0	0	0	0	21,734	21,734	0
*		0	0	0	0	21,734	21,734	0
**	HUMAN RIGHTS	0	0	0	0	21,734	21,734	0

Fund 258 - Human Rights Federal Grant

Fund Type	Special Revenue Funds				Control	City Funds					
	2016	2017	2018		2019	Forecast				Budget	
	Actual	Actual	Amended	06/30/18	Proposed	2020	2021	2022	2023	Variance	%
			Budget	Actual	Budget					2018-2019	Change
Revenue											
Grants/Intergovernmental	209,350	206,450	145,000	49,150	145,000	145,000	145,000	145,000	145,000	-	0%
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	4,075	4,417	2,000	3,898	3,000	3,000	3,000	3,000	3,000	1,000	50%
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	26,933	16,362	20,400	16,210	20,400	18,500	18,500	18,500	18,500	-	0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	240,358	227,229	167,400	69,258	168,400	166,500	166,500	166,500	166,500	1,000	1%
Expenditures by Type											
Personnel											
Salaries & Wages	87,510	52,043	53,397	26,443	108,930	111,108	113,330	115,596	117,908	55,533	104%
Fringe Benefits	32,997	25,435	26,616	12,864	41,158	56,806	58,636	60,540	62,510	14,542	55%
Total Personnel	120,507	77,478	80,013	39,307	150,088	167,914	171,966	176,136	180,418	70,075	88%
Supplies	1,264	7,054	2,000	660	2,000	2,000	2,000	2,000	2,000	-	0%
Services & Charges											
Professional Services	26,071	24,727	36,621	13,852	27,800	27,800	27,800	27,800	27,800	(8,821)	-24%
Printing & Advertising	18,181	12,889	22,000	9,999	22,000	22,000	22,000	22,000	22,000	-	0%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	3,879	968	3,500	15	3,500	3,500	3,500	3,500	3,500	-	0%
Travel	5,985	4,555	9,300	188	15,300	15,300	15,300	15,300	15,300	6,000	65%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	9,802	7,645	9,800	8,430	14,300	14,300	14,300	14,300	14,300	4,500	46%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	63,918	50,784	81,221	32,484	82,900	82,900	82,900	82,900	82,900	1,679	2%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	185,689	135,315	163,234	72,451	234,988	252,814	256,866	261,036	265,318	71,754	44%
Net Surplus / (Deficit)	54,669	91,914	4,166	(3,193)	(66,588)	(86,314)	(90,366)	(94,536)	(98,818)		
Beginning Cash Balance	424,866	479,360	572,740		576,906	510,318	424,004	333,638	239,102		
Cash Adjustments	(175)	1,467	-		-	-	-	-	-		
Ending Cash Balance	479,360	572,740	576,906		510,318	424,004	333,638	239,102	140,284		
Cash Reserves Target	46,422	33,829	40,809		58,747	63,204	64,217	65,259	66,330		
											Cash Reserve 25% of Annual expenditures

Fund Purpose:

This fund tracks the portion of the Human Rights Department that is funded by the federal government.

Explanation of Revenue Sources:

This fund is funded by federal grants, including grants from the Department of Housing & Urban Development (HUD) and the Equal Employment Opportunity Commission (EEOC).

Explanation of Expenditures, Staffing, and Significant Changes/Variations:

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

Staffing (Full-Time Employees only)	2017	2018		2019	Forecast			
Position	Actual	Amended	06/30/18	Proposed	2020	2021	2022	2023
		Budget	Actual	Budget				
Non-Bargaining								
Investigator III	1	0	0	0	0	0	0	0
Investigator VI	1	0	0	0	0	0	0	0
Manager - Housing	0	1	1	1	1	1	1	1
Manager - Employment	0	0	0	1	1	1	1	1
Total Non-Bargaining	2	1	1	2	2	2	2	2

Explain Significant Staffing Changes Below:

Moved the Employment Manager position from the General Fund to the Human Rights Grant Fund as this position works directly on the grant funded activities of the Commission.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
HUMAN RIGHTS FEDERAL								
258-1008-415.10-01	SALARIED WAGES	40,402	0	0	0	0	0	54,465
LEVEL	TEXT	TEXT AMT						
BUDG	TOTAL FTE - 1							
	1 MANAGER - EMPLOYMENT (HUMAN RIGHTS)	54,465						
	MOVED FROM 101-1008 TO 258-1008 IN 2019	54,465						
258-1008-415.11-01	FICA - REGULAR	2,957	0	0	0	0	0	4,167
LEVEL	TEXT	TEXT AMT						
BUDG	\$54,465 X 7.65%	4,167						
		4,167						
258-1008-415.11-04	PERF - REGULAR	4,525	0	0	0	0	0	6,100
LEVEL	TEXT	TEXT AMT						
BUDG	\$54,465 X 11.20%	6,100						
		6,100						
40 258-1008-415.11-07	UNEMPLOYMENT COMP	56	0	0	0	0	0	0
258-1008-415.11-08	HEALTH INSURANCE	14,496	0	0	0	0	0	10,056
LEVEL	TEXT	TEXT AMT						
BUDG	HEALTH INSURANCE:							
	\$704.17 X 24 PAY PERIOD = \$16,900 X 1 FTE	16,900						
	2019 HEALTH INSURANCE DEDUCTION - ONE TIME	6,940-						
	LONG TERM DISABILITY:							
	\$4.00 X 24 PAY PERIODS = \$96 X 1 FTE	96						
		10,056						
258-1008-415.11-09	LIFE INSURANCE	120	0	0	0	0	0	120
LEVEL	TEXT	TEXT AMT						
BUDG	1 EMPLOYEE X \$120	120						
		120						
258-1008-415.11-29	PARENTAL LEAVE	0	0	0	0	0	0	136
LEVEL	TEXT	TEXT AMT						
BUDG	SALARY \$54,465 X .25%	136						
		136						
* PERSONNEL SERVICES		62,556	0	0	0	0	0	75,044
258-1008-415.21-04	OFFICE SUPPLIES	1,264	1,873	1,800	1,800	798	660	1,800

ACCOUNT NUMBER		ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
LEVEL	TEXT								
BUDG	TONER, PENS, PAPER, TOILET PAPER			1,800					
				1,800					

*	SUPPLIES		1,264	1,873	1,800	1,800	798	660	1,800
	258-1008-415.31-01	LEGAL SERVICES	0	0	20,000	20,000	11,438	8,088	20,000
LEVEL	TEXT								
BUDG	STAFF ATTORNEY			20,000					
				20,000					
	258-1008-415.31-06	OTHER PROFESSIONAL SVCS	0	0	800	9,300	6,507	4,302	800
LEVEL	TEXT								
BUDG	COURT RECORDERS FOR HEARINGS			800					
	EXPENSES MOVED FROM 101-1008 PER BUDGET REQUEST			800					
4	258-1008-415.32-03	TRAVEL	0	0	0	0	0	0	8,900
7	258-1008-415.32-21	TRAVEL - MILEAGE	947	839	400	400	327	164	0
	258-1008-415.32-22	TRAVEL - AIRFARE	522	0	4,000	2,000	1,652	0	0
	258-1008-415.32-23	TRAVEL - HOTEL	2,313	2,455	3,000	2,000	0	0	0
	258-1008-415.32-24	TRAVEL - MEALS	459	382	1,000	1,000	85	0	0
	258-1008-415.32-25	TRAVEL - OTHER	286	261	500	500	105	24	0
	258-1008-415.33-01	OUTSIDE PRINTING SERVICES	0	437	500	500	0	0	500
LEVEL	TEXT								
BUDG	CARDS, POSTERS, ETC			500					
				500					
	258-1008-415.33-03	PROMOTIONAL	0	334	500	500	0	0	500
LEVEL	TEXT								
BUDG	INK PENS, CALENDARS, OTHER GIVEAWAYS			500					
				500					
	258-1008-415.39-10	SUBSCRIPTIONS	249	2,230	3,000	500	50	50	3,000
LEVEL	TEXT								
BUDG	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							
				3,000					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
258-1008-415.39-70	EDUCATION & TRAINING	1,855	640	3,000	3,000	15	15	3,000
LEVEL	TEXT		TEXT AMT					
BUDG	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	439	500	500	500	199	100	500
LEVEL	TEXT		TEXT AMT					
BUDG	MISCELLANEOUS CHARGES AND SERVICES		500					
			500					
		-----	-----	-----	-----	-----	-----	-----
*	OTHER SERVICES & CHARGES	7,070	8,078	37,200	40,200	20,378	12,742	37,200
		-----	-----	-----	-----	-----	-----	-----
**	HUMAN RIGHTS	70,890	9,951	39,000	42,000	21,176	13,402	114,044

		2016	2017	2018	2018	2018	6/30/18	2019
		Actual	Actual	Original	Amended	YTD	YTD	Proposed
ACCOUNT NUMBER	ACCOUNT DESCRIPTION			Budget	Budget	Actual	Actual	Expenditures
258-1009-415.10-01	SALARIED WAGES	47,108	52,043	53,397	53,397	32,545	26,443	54,465
LEVEL	TEXT		TEXT AMT					
BUDG	TOTAL FTE - 1							
	1 MANAGER - HOUSING (HUMAN RIGHTS)		54,465					
			54,465					
258-1009-415.11-01	FICA - REGULAR	3,723	3,840	4,085	4,085	2,402	1,950	4,167
LEVEL	TEXT		TEXT AMT					
BUDG	REGULAR SALARIES \$54,465 X 7.65%		4,167					
			4,167					
258-1009-415.11-04	PERF - REGULAR	5,276	5,829	5,981	5,981	3,645	2,962	6,100
LEVEL	TEXT		TEXT AMT					
BUDG	REGULAR SALARIES \$54,465 X 11.20%		6,100					
			6,100					
258-1009-415.11-07	UNEMPLOYMENT COMP	68	0	0	0	0	0	0
258-1009-415.11-08	HEALTH INSURANCE	1,656	15,646	16,296	16,296	9,779	7,823	10,056
LEVEL	TEXT		TEXT AMT					
BUDG	HEALTH INSURANCE:							
	\$704.17 X 24 PAY PERIOD = \$16,900 X 1 FTE		16,900					
	2019 HEALTH INSURANCE DEDUCTION - ONE TIME		6,940-					
	LONG TERM DISABILITY:							
	\$4.00 X 24 PAY PERIODS = \$96 X 1 FTE		96					
			10,056					
258-1009-415.11-09	LIFE INSURANCE	120	120	120	120	75	60	120
LEVEL	TEXT		TEXT AMT					
BUDG	1 EMP X \$120		120					
			120					
258-1009-415.11-29	PARENTAL LEAVE	0	0	134	134	84	69	136
LEVEL	TEXT		TEXT AMT					
BUDG	REGULAR SALARIES \$54,465 X 0.25%		136					
			136					
* PERSONNEL SERVICES		57,951	77,478	80,013	80,013	48,530	39,307	75,044
258-1009-415.21-04	OFFICE SUPPLIES	0	0	200	200	0	0	200
LEVEL	TEXT		TEXT AMT					

CITY OF SOUTH BEND

EXPENDITURES

2019 BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
BUDG	PENS, PENCILS, TAPE, ENEVELOPES, NOTEBOOKS TONER, BATTERIES		200					
			200					
		-----	-----	-----	-----	-----	-----	-----
*	SUPPLIES	0	0	200	200	0	0	200
	258-1009-415.31-01 LEGAL SERVICES	24,500	24,301	7,000	7,000	1,463	1,463	7,000
LEVEL	TEXT		TEXT AMT					
BUDG	HEARING OFFICERS, COURT REPORTERS, FILING FEES STAFF ATTORNEY (MOVED TO 258-1008)		7,000					
			7,000					
	258-1009-415.32-03 TRAVEL	0	0	0	0	0	0	6,400
	258-1009-415.32-21 TRAVEL - MILEAGE	417	161	300	300	0	0	0
	258-1009-415.32-22 TRAVEL - AIRFARE	0	0	2,500	1,000	0	0	0
	258-1009-415.32-23 TRAVEL - HOTEL	831	376	2,500	1,000	0	0	0
	258-1009-415.32-24 TRAVEL - MEALS	105	75	600	600	0	0	0
	258-1009-415.32-25 TRAVEL - OTHER	105	6	500	500	0	0	0
	258-1009-415.33-03 PROMOTIONAL	17,749	12,118	21,000	21,000	9,999	9,999	21,000
50								
LEVEL	TEXT		TEXT AMT					
BUDG	ANNUAL HUMAN RIGHTS DINNER (OFFSET IN REVENUE) OTHER PROMOTION EXPENSES		18,000					
			3,000					
			21,000					
	258-1009-415.39-10 SUBSCRIPTIONS	350	350	500	500	350	0	500
LEVEL	TEXT		TEXT AMT					
BUDG	HOUSING PUBLICATIONS		500					
			500					
	258-1009-415.39-62 SCHOLARSHIP LUNCHEON EXP	0	0	0	0	2,000	2,000	2,000
LEVEL	TEXT		TEXT AMT					
BUDG	SCHOLARSHIP LUNCHEON EXPENSES		2,000					
			2,000					
	258-1009-415.39-63 SCHOLARSHIPS PAID	7,500	4,000	7,000	7,000	6,000	6,000	7,000
LEVEL	TEXT		TEXT AMT					
BUDG	SCHOLARSHIPS PAID FROM LUNCHEON PROCEEDS		7,000					
			7,000					
	258-1009-415.39-70 EDUCATION & TRAINING	1,444	328	500	500	0	0	500
LEVEL	TEXT		TEXT AMT					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016	2017	2018	2018	2018	6/30/18	2019	
		Actual	Actual	Original Budget	Amended Budget	YTD Actual	YTD Actual	Proposed Expenditures	
BUDG	REGISTRATION FEES FOR MISC TRAININGS		500						
			500						
258-1009-415.39-89	MISC CHARGES & SVCS	1,264	565	1,300	1,300	280	280	1,300	
LEVEL	TEXT		TEXT AMT						
BUDG	PENS FOR GIVEAWAYS AND MISC EXPENSES		1,300						
			1,300						
-----		-----		-----		-----		-----	
*	OTHER SERVICES & CHARGES	54,265	42,280	43,700	40,700	20,092	19,742	45,700	
-----		-----		-----		-----		-----	
**	PLANNING & NEIGH. DEVELOP	112,216	119,758	123,913	120,913	68,622	59,048	120,944	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
258-1040-415.21-09	FURNITURE & FIXTURES	0	5,180	0	0	0	0	0
*	SUPPLIES	0	5,180	0	0	0	0	0
258-1040-415.31-06	OTHER PROFESSIONAL SVCS	1,571	426	0	321	0	0	0
258-1040-415.33-01	OUTSIDE PRINTING SERVICES	432	0	0	0	0	0	0
258-1040-415.39-70	EDUCATION & TRAINING	580	0	0	0	0	0	0
*	OTHER SERVICES & CHARGES	2,583	426	0	321	0	0	0
**	HUMAN RIGHTS - HUD	2,583	5,606	0	321	0	0	0
***	HUMAN RIGHTS FEDERAL	185,689	135,315	162,913	163,234	89,798	72,451	234,988

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
HUMAN RIGHTS FEDERAL								
258-0000-361.00-00	INTEREST EARNINGS	375	0	0	0	0	0	0
		-----	-----	-----	-----	-----	-----	-----
*		375	0	0	0	0	0	0
		-----	-----	-----	-----	-----	-----	-----
**	HUMAN RIGHTS FEDERAL	375	0	0	0	0	0	0

CITY OF SOUTH BEND

REVENUE

2019 BUDGET

		2016	2017	2018	2018	2018	6/30/18	2019
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual	Actual	Original Budget	Amended Budget	YTD Actual	YTD Actual	Estimated Revenue
258-1008-331.01-01	EEOC GRANT	63,350	55,450	65,000	65,000	39,150	39,150	65,000
LEVEL	TEXT		TEXT AMT					
BUDG	FUNDS FROM EEOC GRANT		65,000					
			65,000					
		-----	-----	-----	-----	-----	-----	-----
*		63,350	55,450	65,000	65,000	39,150	39,150	65,000
258-1008-361.00-00	INTEREST EARNINGS	1,872	2,039	1,000	2,000	2,662	1,949	1,000
LEVEL	TEXT		TEXT AMT					
BUDG	INTEREST EARNINGS ON FUND BALANCES		1,000					
			1,000					
		-----	-----	-----	-----	-----	-----	-----
*		1,872	2,039	1,000	2,000	2,662	1,949	1,000
258-1008-380.10-16	TRAVEL REIMBURSEMENTS	0	0	1,400	1,400	0	0	1,400
LEVEL	TEXT		TEXT AMT					
BUDG	REIMBURSEMENT FROM EEOC FOR MANDATORY TRAVEL		1,400					
			1,400					
258-1008-380.10-99	MISC. REIMBURSEMENTS	61	112	1,000	1,000	64	40	1,000
LEVEL	TEXT		TEXT AMT					
BUDG	INDIANA CONSORTIUM \$250		1,000					
	1ST SOURCE BANK \$250							
	ST. JOSEPH HOSPITAL \$250							
	REGISTRATION FEES \$250							
			1,000					
		-----	-----	-----	-----	-----	-----	-----
*		61	112	2,400	2,400	64	40	2,400
		-----	-----	-----	-----	-----	-----	-----
**	HUMAN RIGHTS	65,283	57,601	68,400	69,400	41,876	41,139	68,400

CITY OF SOUTH BEND

REVENUE

2019 BUDGET

ACCOUNT NUMBER		ACCOUNT DESCRIPTION		2016	2017	2018	2018	2018	6/30/18	2019
		Actual	Actual	Original	Amended	YTD	YTD	Actual	YTD	Estimated
				Budget	Budget					Revenue
258-1009-331.01-02		71,000	151,000	70,000	70,000	0	0			70,000
LEVEL	TEXT		TEXT AMT							
BUDG	HUD FHAP CONTRACT		70,000							
			70,000							
258-1009-331.01-03		10,000	0	10,000	10,000	10,000	10,000			10,000
LEVEL	TEXT		TEXT AMT							
BUDG	CDBG: SOUTH BEND		10,000							
	MISHAWAKA		10,000							
* -----		81,000	151,000	80,000	80,000	10,000	10,000			80,000
258-1009-361.00-00		1,828	2,378	1,000	2,000	2,706	1,949			1,000
LEVEL	TEXT		TEXT AMT							
BUDG	INTEREST ON INVESTMENTS		1,000							
			1,000							
§										
* -----		1,828	2,378	1,000	2,000	2,706	1,949			1,000
258-1009-380.10-99		26,872	16,250	18,000	18,000	17,670	16,170			18,000
LEVEL	TEXT		TEXT AMT							
BUDG	SPONSORSHIPS/DONATIONS ANNUAL HUMAN RIGHTS DINNER		18,000							
			18,000							
* -----		26,872	16,250	18,000	18,000	17,670	16,170			18,000
**		109,700	169,628	99,000	100,000	30,376	28,119			99,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
258-1040-331.01-00	GENERAL GOVERNMENT	65,000	0	0	0	0	0	0
*		65,000	0	0	0	0	0	0
**	HUMAN RIGHTS - HUD	65,000	0	0	0	0	0	0
***	HUMAN RIGHTS FEDERAL	240,358	227,229	167,400	169,400	72,252	69,258	167,400

Fund 222 - Central Services

Fund Type	Internal Service Funds				Control	City Funds					
	2016	2017	2018	2019		Forecast				Budget	
	Actual	Actual	Amended Budget	Proposed Budget		2020	2021	2022	2023	Variance	%
										2018-2019	Change
Revenue											
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	11,006	5,606	11,400	481	5,615	5,615	5,465	5,465	5,265	(5,785)	-51%
Charges for Services	2,709,807	2,854,276	3,539,580	1,487,937	3,802,123	3,968,757	4,166,554	4,351,347	4,525,673	262,543	7%
Interest Earnings	10,080	8,537	9,000	4,771	9,200	9,200	9,200	9,300	9,300	200	2%
Donations	10,000	-	-	-	-	-	-	-	-	-	-
Other Income	4,489,287	4,452,349	4,787,216	2,526,052	5,011,150	5,108,680	5,208,925	5,311,177	5,415,473	223,934	5%
Interfund Allocation Reimb	236,748	278,016	392,377	204,098	617,260	627,220	637,466	649,877	661,116	224,883	57%
Total Revenue	7,466,928	7,598,784	8,739,573	4,223,339	9,445,348	9,719,472	10,027,610	10,327,166	10,616,827	705,775	8%
Expenditures by Dept											
Equipment Services (0605)	2,369,249	2,866,575	3,072,612	1,317,370	3,405,528	3,318,545	3,387,033	3,472,093	3,546,897	332,916	11%
Building Maintenance (0606)	177,332	198,576	213,832	106,143	232,944	256,889	261,494	266,236	270,063	19,112	9%
Central Stores (0612)	91,028	94,039	236,428	123,528	307,739	337,090	343,726	350,376	356,106	71,311	30%
Print Shop (0613)	131,515	128,880	192,329	72,700	189,569	201,469	197,901	207,237	209,667	(2,760)	-1%
Radio Shop (0614)	251,634	267,936	336,927	141,125	300,400	327,607	333,589	339,536	344,721	(36,527)	-11%
Energy/Sustainability (0616)	277,419	256,633	380,560	152,803	-	-	-	-	-	(380,560)	-100%
Electric & Gas Utilities (0617)	4,090,527	4,075,629	4,375,000	2,287,484	4,550,000	4,641,000	4,733,820	4,828,497	4,925,067	175,000	4%
Facility Management (0680)	-	-	-	-	316,581	375,514	227,877	230,248	232,361	316,581	-
Total Expenditures	7,388,704	7,888,268	8,807,688	4,201,153	9,302,761	9,458,114	9,485,440	9,694,223	9,884,882	495,073	6%
Expenditures by Type											
Personnel											
Salaries & Wages	1,799,180	1,961,603	2,274,325	1,049,936	2,291,115	2,314,971	2,359,142	2,404,498	2,451,183	16,790	1%
Fringe Benefits	808,756	931,709	1,185,288	486,142	909,359	1,230,367	1,264,361	1,299,042	1,331,991	(275,929)	-23%
Total Personnel	2,607,936	2,893,312	3,459,613	1,536,078	3,200,474	3,545,338	3,623,503	3,703,540	3,783,174	(259,139)	-7%
Supplies	118,785	135,205	166,144	70,219	126,279	128,150	130,910	133,452	133,785	(39,865)	-24%
Services & Charges											
Professional Services	49,997	16,130	65,365	10,000	188,000	251,000	101,000	101,000	101,000	122,635	188%
Printing & Advertising	3,766	4,707	8,173	3,534	6,200	6,300	6,400	6,500	6,600	(1,973)	-24%
Utilities	4,135,785	4,123,912	4,450,045	2,320,319	4,620,245	4,711,320	4,806,140	4,900,917	4,998,487	170,200	4%
Education & Training	12,178	15,937	23,551	3,893	20,800	20,800	20,800	20,800	20,800	(2,751)	-12%
Travel	2,074	2,163	6,355	323	4,000	4,000	4,200	4,200	4,200	(2,355)	-37%
Repairs & Maintenance	62,264	58,671	94,579	36,639	93,000	94,100	94,900	96,200	96,400	(1,579)	-2%
Other Interfund Allocations	150,588	312,780	380,380	188,628	496,955	500,548	510,122	519,887	529,851	116,575	31%
Debt Service											
Principal	11,214	13,629	14,279	6,885	14,209	14,776	3,303	9,000	9,000	(70)	0%
Interest & Fees	2,013	2,102	1,680	851	1,070	505	36	942	942	(610)	-36%
Grants & Subsidies	59,499	-	19,460	5,320	-	-	-	-	-	(19,460)	-100%
Insurance	32,340	18,660	33,965	16,986	151,059	153,765	156,514	159,330	162,188	117,094	345%
Other Services & Charges	9,746	4,360	7,099	1,478	5,470	5,500	5,600	5,600	5,600	(1,629)	-23%
Transfers Out	130,519	286,700	77,000	-	375,000	22,012	22,012	32,855	32,855	298,000	387%
Total Services & Charges	4,661,983	4,859,751	5,181,931	2,594,856	5,976,008	5,784,626	5,731,027	5,857,231	5,967,923	794,077	15%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	7,388,704	7,888,268	8,807,688	4,201,153	9,302,761	9,458,114	9,485,440	9,694,223	9,884,882	495,073	6%
Net Surplus / (Deficit)	78,224	(289,484)	(68,115)	22,186	142,587	261,358	542,170	632,943	731,945		
Beginning Cash Balance	1,329,793	1,419,407	1,085,494		1,017,379	1,159,966	1,421,324	1,963,494	2,596,437	Cash Reserve	
Cash Adjustments	11,390	(44,430)	-		-	-	-	-	-	25% of Annual	
Ending Cash Balance	1,419,407	1,085,494	1,017,379		1,159,966	1,421,324	1,963,494	2,596,437	3,328,382	expenditures, excluding	
Cash Reserves Target	824,544	953,160	1,108,172		1,188,190	1,204,278	1,187,905	1,216,432	1,239,954	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 6 divisions: Equipment Services (0605), Building Maintenance (0606), Central Stores (0612), Print Shop (0613), Radio Shop (0614), Facilities Mgt (0680).

The Facility Management is a division of Central Services Fund 222-680, which funds the Facilities Mgt. 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.

Explanation of Revenue Sources:

Purchasing/Stores and Print Shop are funded by allocation, Facility Management is funded by the Utility usage charge and all other cost centers are funded through internal labor rates. The Capital expenses for 2019 are in the Central Services Capital Fund 224. Cash reserves will be transferred to Fund 224 to cover 2019 capital expenses.

Explanation of Expenditures, Staffing, and Significant Changes/Variations:

Liability Allocation increased by \$116,270 for all of Central Services. Replacing a Radio Tech position with an Installer Position (net -\$4,458), adding a parttime permanent Administrative Assistant. The Building Maintenance Superintendent III changed to a Superintendent IV. Office of Sustainability moved out of Central Services Fund, Facilities Management included with Central Services, to be funded by the Utility usage charges.

Fund 222 - Central Services

Accomplishments, Goals, KPI's

2018 Accomplishments & Outcomes

- **Taxi Licensing:** Licensed 65 drivers, 70 Taxi cabs, 4 Taxi companies
- **Equipment Services:** Received recognition as a Tier II Sustainable Fleet by the national association of Fleet Administrators.
- **Equipment Services:** Sold 131 vehicles and equipment at our annual auction for a total of \$244,000
- **Equipment Services:** Purchase, inventory and dispense over 800,000 gallons of fuel.
- **Facilities Management:** Working with I&M to create a direct information source of electricity usage.
- **Facilities Management:** Hosted Energy Saving 101 training with key facility management personnel.
- **Radio Shop:** Transitioned the Fire Department from VHF to the new Statewide 800 MHZ system.
- **Radio Shop:** Added DTSB, Morris Civic, Century Center, SJC Med Center and North Liberty PD to our list of customers.
- **Print Shop:** Over 906,000 impressions printed per year
- **Print Shop:** Incorporated all new City logos and letterhead.
- **Purchasing/Central Stores:** Launch Purchasing Card Program.
- **Purchasing/Central Stores:** Establish online portal for Central Stores.
-

2019 Department Goals & Objectives and Linkage to City Results

Well-Governed and Administered City

Priority Based Budgeting Result: Models our values of excellence, accountability, innovation, transparency, inclusion and empowerment

- **Equipment Services:** Achieve ASE Blue Seal Certification, 75% of technicians hold ASE Certification.
- **Facilities Management:** Have all Building Maintenance employees attend two training events throughout the year.
- **Print Shop:** Develop a schedule tracker for job orders.
-

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

- **Facilities Management:** Create a standardized inventory of digital CAD files and City-Wide physical property survey.
- **Facilities Management:** Procure and implement a City-Wide building maintenance work order management system.
- **Radio Shop:** Expand AVL capabilities, coordinated effort with IT.
- **Purchasing/Central Stores:** Generate significant savings through strategic purchasing of capital equipment.

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

- **Facilities Management:** Coordinate and consolidate service contracts across City departments (alarm systems, fire protection etc.).
- **Purchasing/Central Stores:** Generate savings through identifying purchasing patterns of each department to create opportunities for quotes/bids to achieve better pricing and greater transparency.
- **Purchasing/Central Stores:** Increase cash back to the City through increased use of Purchasing Cards.
- **Equipment Services:** User education and behavior modification to reduce fuel usage.

Key Performance Indicators (KPI's)

Measure		Type	2017 Actual	2018 Estimated	2019 Target	Long Term Goal
- Radio Shop	Operating expense/cost per hour	Efficiency	\$62	\$63	\$64	\$65
- Equipment Serv.	Technician Productivity	Quality	New 2018	86.0%	86.5%	86.9%
- Building Maint.	Billable Hours monthly goal/208 hours	Efficiency	136 hrs	208 hrs	208 hrs	270 hrs
- Print shop	Technician Productivity	Quality	94.5%	92.5%	93.5%	95.0%
-						

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

2019 Significant Changes/Challenges/Opportunities

- **Facilities Management:** Creating a universal facilities inventory of all City owned buildings.
- **Purchasing/Central Stores:** Increase spend with local and MWBE businesses.
- **Purchasing/Central Stores:** Increase dollars spend at Central Stores and decrease dollars in inventory.
- **Purchasing/Central Stores:** Strengthen centralized purchasing through continued reduction of purchasers.
- **Equipment Services:** Purchase and implementation of new Fleet Software.
- **Equipment Services:** Seek out Grant opportunities to purchase clean alternate fueled vehicles.
- **Central Services:** Continue to provide services to other municipalities to produce additional revenues and reduce cost to City departments.
-

Fund 222 - Central Services

Staffing (Full-Time Employees only)

Position (* New title or additional position)	2018			2019 Proposed Budget	Forecast			
	2017 Actual	Amended Budget	06/30/18 Actual		2020	2021	2022	2023
Non-Bargaining								
Equipment Services (222-0605)								
Director of Central Services	1	0	0	0	0	0	0	0
Chief Administration Officer	0	1	1	1	1	1	1	1
Equipment Services Manager	1	0	0	0	0	0	0	0
Director of Equipment Services		1	1	1	1	1	1	1
Supervisor - Maintenance Mechanic	4	4	4	4	4	4	4	4
Manager - Service Contracts & General Supplies	0	1	1	1	1	1	1	1
Financial Specialist Senior	1	1	1	1	1	1	1	1
Financial Specialist III	1	0	0	0	0	0	0	0
Building Maintenance (222-0606)								
Superintendent III	1	1	1	0	0	0	0	0
***Superintendent IV	0	0	0	1	1	1	1	1
Superintendent V	1	0	0	0	0	0	0	0
Purchasing & Central Stores (222-0612)								
Director of Purchasing	0	1	1	1	1	1	1	1
Senior Purchasing Agent	0	1	1	1	1	1	1	1
Inventory Control Technician II	1	1	1	1	1	1	1	1
Print Shop (222-0613)								
Print Shop Technician	1	1	1	1	1	1	1	1
Radio Shop (222-0614)								
Director of Communications & Radio	1	1	1	1	1	1	1	1
***Radio Equipment Installation Technician	0	0	0	1	1	1	1	1
Radio Technician I	1	1	1	0	0	0	0	0
Radio Technician III	1	1	1	1	1	1	1	1
Facilities Management (222-0680)								
**Director of Facilities Management	0	1	1	1	1	1	1	1
Total Non-Bargaining	15	17	17	17	17	17	17	17
Bargaining								
Equipment Services (222-0605)								
Machinist V	2	2	2	2	2	2	2	2
Mechanic IV	6	6	6	6	6	6	6	6
Mechanic V	12	12	12	12	12	12	12	12
Parts Clerk I	1	1	1	1	1	1	1	1
Parts Clerk II	2	2	2	2	2	2	2	2
Building Maintenance (222-0606)								
Janitor/General Laborer	1	1	1	1	1	1	1	1
Building Maintenance	1	1	1	1	1	1	1	1
Total Bargaining	25	25	25	25	25	25	25	25
Total Full-Time Employees	40	42	42	42	42	42	42	42

Explain Significant Staffing Changes Below:

Adding one (1) Adm Assist I -permanent parttime position. Radio shop changing one position from a Radio Tech I to an Installation Technician. The Director of Sustainability is moving with the Public Works Division. The Director of Facilities Mgt. will stay with the Central Services Fund group.

		2016	2017	2018	2018	2018	6/30/18	2019
		Actual	Actual	Original	Amended	YTD	YTD	Proposed
ACCOUNT NUMBER	ACCOUNT DESCRIPTION			Budget	Budget	Actual	Actual	Expenditures
CENTRAL SERVICES								
222-0605-419.10-01	SALARIED WAGES	463,354	476,620	467,185	452,635	269,618	218,930	533,621
LEVEL	TEXT		TEXT AMT					
BUDG	1 CHIEF ADMINISTRATION OFFICER		99,367					
	1 DIRECTOR OF EQUIPMENT SERVICES		75,000					
	4 SUPERVISOR-MAINTENANCE MECHANIC X \$58,717		234,868					
	2 FTE - 1ST SHIFT							
	1 FTE - 2ND SHIFT							
	1 FTE - NORTH GARAGE							
	1 MANAGER - SERVICE CONTRACTS & GENERAL SUPPLIES		61,200					
	1 FINANCIAL SPECIALIST SENIOR		56,356					
	TOTAL 8 FTE							
	EST. VACATION PAYOUTS FOR RETIREMENTS-2 EMPLOYEES		6,830					
			533,621					
222-0605-419.10-02	HOURLY WAGES	751,093	885,803	1,057,630	1,057,630	527,848	433,680	1,089,311
LEVEL	TEXT		TEXT AMT					
BUDG	12 MECHANIC V @ \$21.99 X 2,080 = \$45,740 X12		548,880					
	6 MECHANIC IV @ \$20.37 X 2,080 = \$42,370 X 6		254,220					
	2 MACHINIST V @ \$21.99 X 2,080 = \$45,740 X 2		91,480					
	1 PARTS CLERK I @ \$17.88 X 2,080 = \$37,191 X 1		37,191					
	2 PARTS CLERK II @ \$18.42 X 2,080 = \$38,314 X 2		76,628					
	TOTAL 23 FTE							
	NIGHT PREMIUM 10 EMP X 2,080 HRS 20,800 X \$1.5		31,200					
	ASE CERTIFICATIONS							
	1ST MASTER 15 EMP X 2,080 X @ 1.00/HR.= \$31,200 =		31,200					
	2ND MASTER 8 EMPL X 2,080 = 16,640 HRS X \$1.00/HR.		16,640					
	3 JOB LEADERS X 2080 = 6240 HRS X .30 PER HR		1,872					
			1,089,311					
222-0605-419.10-03	SEASONAL & INTERNS	2,192	1,318	7,575	7,575	4,606	2,343	7,575
LEVEL	TEXT		TEXT AMT					
BUDG	SUMMER BLDG MAINTENANCE HELP \$10.10 X 750 HRS		7,575					
	2019							
			7,575					
222-0605-419.10-04	EXTRA AND OVERTIME	57,484	22,631	27,706	27,706	30,843	25,629	29,827
LEVEL	TEXT		TEXT AMT					
BUDG	OVERTIME 3 YR AVERAGE							
	780 HRS X \$38.24 PER HR		29,827					
	FIRE GARAGE, SAMPLE STREET GARAGE, AND							
	NORTH GARAGE-							
	\$21.99 + ASE'S 2.00 + \$1.50 NITE SHIFT=\$25.49X 1.5							
			29,827					

CITY OF SOUTH BEND

EXPENDITURES

2019 BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
222-0605-419.10-05	TEMPORARY SERVICES	0	4,578	0	14,500	8,281	6,429	0
222-0605-419.10-06	LONGEVITY PAY	0	1,975	2,600	2,600	1,400	1,250	2,550
LEVEL	TEXT		TEXT AMT					
BUDG	LONGEVITY PAY		2,550					
			2,550					
222-0605-419.10-09	PERMANENT PART-TIME	12,940	15,085	17,734	17,734	9,236	7,509	38,084
LEVEL	TEXT		TEXT AMT					
BUDG	DRIVER FOR PARTS DEPARTMENT, PERMANENT PARTTIME 28 HRS/WEEK @ \$12.42/HR		18,084					
	OFFICE ASSISTANT PERMANENT PARTTIME 25 HRS/WEEK		20,000					
			38,084					
222-0605-419.10-13	CONTRACT ADD PAYS	15,538	19,445	21,825	21,825	12,203	11,082	22,349
LEVEL	TEXT		TEXT AMT					
BUDG	STANDEY WAGES							
	FIRE GARAGE - 9 HRS PER WK X 2 WKS = 18 PER PAY PERIOD X 26 PAY PERIODS = 468 HRS X 24.29 PER HR		11,368					
01	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 \$23.87 \$20.37 + \$2.00 + 1.50 = 23.87		5,443					
	2 DAYTIME MECH,19 WKS= 228 HRS X 24.29 \$21.99 + \$2.00 + .30 = \$24.29		5,538					
			22,349					
222-0605-419.10-14	PRODUCTIVITY BONUS	8,333	0	0	0	0	0	0
222-0605-419.11-01	FICA - REGULAR	97,050	106,813	123,838	123,838	64,476	52,902	132,582
LEVEL	TEXT		TEXT AMT					
BUDG	ALL 2019 WAGES \$1,733,092 X 7.65%		132,582					
			132,582					
222-0605-419.11-04	PERF - REGULAR	144,200	157,573	178,470	178,470	95,405	78,443	188,992
LEVEL	TEXT		TEXT AMT					
BUDG	REGULAR, HOURLY, OVERTIME SALARY \$1,687,433 X 11.2%		188,992					
	DOES NOT INCLUDE SUMMER HELP, PART TIME		188,992					
222-0605-419.11-05	PERF - UNION	0	9,949	16,793	16,793	5,113	4,198	17,307
LEVEL	TEXT		TEXT AMT					

CITY OF SOUTH BEND

EXPENDITURES

2019 BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
BUDG	PERF UNION SALARIES 1.5% \$1,153,812		17,307 17,307					
222-0605-419.11-07	UNEMPLOYMENT COMP	1,838	0	0	0	0	0	0
222-0605-419.11-08	HEALTH INSURANCE	343,181	394,076	500,939	500,939	234,061	189,793	311,736
LEVEL	TEXT		TEXT AMT					
BUDG	HEALTH INSURANCE: \$704.17 X 24 PAY PERIOD = \$16,900 X 31 FTE 2019 HEALTH INSURANCE DEDUCTION - ONE TIME LONG TERM DISABILITY: \$4.00 X 24 PAY PERIODS = \$96 X 31 EMPLOYEES		523,900 215,140- 2,976 311,736					
222-0605-419.11-09	LIFE INSURANCE	3,117	3,416	3,689	3,689	2,019	1,632	3,720
LEVEL	TEXT		TEXT AMT					
BUDG	31 EMPLOYEES X \$5.00 X 24		3,720 3,720					
222-0605-419.11-11	TOOL ALLOWANCE	8,818	10,083	11,884	11,884	7,725	6,147	11,884
LEVEL	TEXT		TEXT AMT					
BUDG	MECHANICS/MACHINISTS/ 20 EMP @ \$550 TOOL ALLOW SAFETY GLASSES 17 EMP @ \$52		11,000 884 11,884					
222-0605-419.11-12	AUTO ALLOWANCE	600	750	0	50	50	50	0
222-0605-419.11-24	CELL PHONE ALLOWANCE	1,447	1,617	1,421	1,421	875	765	1,421
LEVEL	TEXT		TEXT AMT					
BUDG	\$110 X 12 MONTHS = \$1,320, 2 CELL PHONES FICA \$1,320 X .0765 CHIEF ADM OFFICER DIRECTOR		1,320 101 1,421					
222-0605-419.11-27	JOB READINESS ALLOWANCE	0	8,925	9,775	9,775	8,819	8,819	9,775
LEVEL	TEXT		TEXT AMT					
BUDG	JOB READINESS ALLOWANCE \$425 X 23 TEAMSTERS		9,775 9,775					
222-0605-419.11-29	PARENTAL LEAVE	0	0	3,984	3,984	2,247	1,880	4,219
LEVEL	TEXT		TEXT AMT					
BUDG	2019 \$1,687,433 X .25		4,219 4,219					

CITY OF SOUTH BEND

EXPENDITURES

2019 BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
222-0605-419.11-99	OTHER FRINGE BENEFITS	800	600	2,000	2,000	0	0	2,000
LEVEL	TEXT		TEXT AMT					
BUDG	\$200 X 10 EMPLOYEES		2,000					
	TEAMSTER NATIONWIDE MATCHING OF FUNDS		2,000					
		-----	-----	-----	-----	-----	-----	-----
*	PERSONNEL SERVICES	1,911,985	2,121,257	2,455,048	2,455,048	1,284,825	1,051,480	2,406,953
222-0605-419.21-02	PRINT SHOP	172	254	400	400	123	111	400
222-0605-419.21-03	C.S. OFFICE SUPPLIES	3,915	5,232	4,500	4,532	2,209	2,000	4,500
LEVEL	TEXT		TEXT AMT					
BUDG	PURCHASE OF VARIED OFFICE SUPPLIES FROM CENTRAL STORES, PAPER, PENCILS, PAPER,CALCULATOR RIBBONS, STAPLES,ADDING MACHINE TAPE ETC.		4,500					
			4,500					
222-0605-419.21-04	OFFICE SUPPLIES	0	240	600	600	0	0	1,000
LEVEL	TEXT		TEXT AMT					
BUDG	PURCHASE OF OFFICE SUPPLIES NOT AVAILABLE IN CENTRAL STORES.CHAIR MATS SMALL EQUIPMENT		1,000					
3	COMBINED ACCT 2104 & 2105		1,000					
222-0605-419.21-05	SMALL OFFICE EQUIPMENT	444	0	700	700	267	267	0
222-0605-419.22-01	C.S. GASOLINE	3,690	6,405	6,798	6,798	2,823	1,983	7,205
LEVEL	TEXT		TEXT AMT					
BUDG	2019 GAS USAGE \$2.95 PER GALLON X 1,990 GAL		5,871					
	2019 GAS USAGE/ THREE LOANER CARS FOR CITY DEPTS 330 GALLONS X 2.95		974					
	INDIANA DEPT OF ENVIRON.,UNDERGROUND FUEL TANK YEARLY FEE \$90 X 4 TANKS		360					
			7,205					
222-0605-419.22-02	DIESEL/CNG	923	1,047	1,500	1,661	773	558	0
LEVEL	TEXT		TEXT AMT					
BUDG	BASED ON AVERAGE USAGE - PROPANE FOR FORKLIFTS MOVED THESE CHARGES TO ACCT 2399							
222-0605-419.22-05	UNIFORMS	5,796	6,995	8,500	8,933	4,096	3,227	8,500
LEVEL	TEXT		TEXT AMT					

CITY OF SOUTH BEND		EXPENDITURES					2019 BUDGET	
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
BUDG	UNIFORMS/SHIRTS/T-SHIRTS FOR SAMPLE ST GARAGE, FIRE GARAGE AND NORTH GARAGE YEARLY T-SHIRTS		8,500					
			8,500					
	222-0605-419.22-07 LANDSCAPING MATERIAL	252	65	500	500	53	53	500
LEVEL	TEXT		TEXT AMT					
BUDG	PURCHASE OF FERTILIZER,MULCH, WEED KILLER ETC.		500					
			500					
	222-0605-419.22-20 C.S. MEDICAL/SAFETY	682	677	700	700	597	374	700
LEVEL	TEXT		TEXT AMT					
BUDG	PURCHASE OF VARIOUS ITEMS FROM CENIRAL STORES BANDAGES,SAFETY VESTS,SAFETY GLASSES,EYE WASH AND FIRST AID SUPPLIES.		700					
			700					
	222-0605-419.22-21 C.S. CLEANING SUPPLIES	3,997	4,466	4,500	4,500	2,640	2,005	4,500
LEVEL	TEXT		TEXT AMT					
BUDG	CENIRAL STORES CLEANING SUPPLIES- FLOOR SOAP,HAND SOAP,PAPER TOWELS,TOILET PAPER,ETC		4,500					
			4,500					
	222-0605-419.23-01 BUILDING MATERIALS	14,591	23,790	19,400	20,080	6,366	4,949	19,400
LEVEL	TEXT		TEXT AMT					
BUDG	SHOP SUPPLIES- PAINT, LIGHT BULBS,VARIOUS PARTS TO REPAIR PLUMBING, ELECTRICAL ITEMS, GAS PUMP PARTS PAINT, SECURITY CAMERAS--ALL BUILDING SUPPLIES GARAGE DOORS		19,400					
			19,400					
	222-0605-419.23-10 REPAIR PARTS	8,519	7,500	10,000	10,000	2,394	2,301	0
LEVEL	TEXT		TEXT AMT					
BUDG	PARTS FOR REPAIR OF CENTRAL SERVICES VEHICLES PARTS FOR REPAIR OF LOANER CARS USED BY CITY DEPTS MOVING THESE CHARGES TO VEHICLE REPAIR ACCT 3603							
	222-0605-419.23-12 REIMBURSED PARTS	16,272	17,604	0	3,032	200,727	25,757	0
	222-0605-419.23-20 SMALL TOOLS & EQUIPMENT	19,299	21,024	20,000	21,240	17,543	11,528	20,000
LEVEL	TEXT		TEXT AMT					
BUDG	DIAGNOSTIC TOOLS NEED TO REPAIR CITY VEHICLES FOR SAMPLE ST AND NORTH GARAGE		20,000					
			20,000					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
222-0605-419.23-98	INVENTORY OVER & SHORT	16,631-	1,626	0	0	6,615-	5,847-	0
222-0605-419.23-99	OTHER R&M SUPPLIES	17,956	17,488	18,000	18,192	11,672	8,787	20,000
LEVEL	TEXT		TEXT AMT					
BUDG	SHOP TOWELS, CARPET RUNNERS AND MISC.SUPPLY		6,800					
	EXPENSE ITEMS., CYLINDERS FROM PRAXAIR		13,200					
			20,000					
		-----	-----	-----	-----	-----	-----	-----
*	SUPPLIES	79,877	114,413	96,098	101,868	245,668	58,054	86,705
222-0605-419.31-06	OTHER PROFESSIONAL SVCS	0	0	1,000	1,000	0	0	1,000
LEVEL	TEXT		TEXT AMT					
BUDG	PROFESSIONAL SERVICES		1,000					
			1,000					
222-0605-419.31-70	ADM FEE ALLOCATION	98,940	98,364	107,443	107,443	71,632	53,724	106,067
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - ADMIN FEE		106,067					
			106,067					
222-0605-419.31-71	CENTRAL STORES ALLOCATION	4,932	5,196	11,837	11,837	7,888	5,916	17,271
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - CENTRAL STORES		17,271					
			17,271					
222-0605-419.31-73	PRINT SHOP ALLOCATION	756	816	1,217	1,217	808	606	1,625
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - PRINT SHOP		1,625					
			1,625					
222-0605-419.31-76	IT ALLOCATION	0	0	132,567	132,567	86,312	64,734	130,722
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - IT AND/OR 311		130,722					
			130,722					
222-0605-419.32-02	POSTAGE	622	816	1,000	1,550	916	804	1,200
LEVEL	TEXT		TEXT AMT					
BUDG	UPS SHIPPING AND RETURNS		1,200					
	FOR ALL OF CENTRAL SERVICES COST CENTERS		1,200					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
222-0605-419.32-03	TRAVEL	0	0	0	0	0	0	1,000
222-0605-419.32-04	TELEPHONE	5,498	866	1,000	1,079	498	379	720
LEVEL	TEXT		TEXT AMT					
BUDG	THREE STANDBY CELL PHONES							
	ONE BLDG MAINT CELL PHONE, ONE GARAGE FOREMAN							
	ONE FIRE GARAGE ON CALL							
	AVERAGE COST FOR CELLS-\$60 X 12 MO		720					
			720					
222-0605-419.32-21	TRAVEL - MILEAGE	0	0	100	100	0	0	0
222-0605-419.32-22	TRAVEL - AIRFARE	291	0	0	0	0	0	0
222-0605-419.32-23	TRAVEL - HOTEL	767	0	300	300	232	232	0
222-0605-419.32-24	TRAVEL - MEALS	166	0	200	200	0	0	0
222-0605-419.32-25	TRAVEL - OTHER	0	0	400	400	0	0	0
222-0605-419.33-02	PUBLICATION LEGAL NOTICE	3,707	4,183	5,700	7,035	3,412	3,334	5,700
LEVEL	TEXT		TEXT AMT					
BUDG	LEGAL PUBLICATION FOR VEHICLE CAPITAL PURCHASES,		5,700					
	JOB AD FOR STAFF OPENINGS							
	JANITORIAL BIDS							
			5,700					
222-0605-419.34-02	LIABILITY INSURANCE	29,496	16,524	31,774	31,774	21,184	15,888	132,580
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - LIABILITY INSURANCE		132,580					
	DEPOSIT IN 226-0000-340.13-00							
			132,580					
222-0605-419.35-01	ELECTRIC	27,940	25,837	36,650	36,650	17,072	12,367	32,000
LEVEL	TEXT		TEXT AMT					
BUDG	2019 ELECTRIC FOR SAMPLE STREET GARAGE		24,800					
	2019 ELECTRIC FOR NORTH GARAGE RIVERSIDE		7,200					
			32,000					
222-0605-419.35-02	NATURAL GAS	10,984	15,342	26,000	26,000	16,848	16,697	25,000
LEVEL	TEXT		TEXT AMT					
BUDG	2019 NATURALGAS CHARGES FOR THE SAMPLE STREET GAR		22,000					
	2019 NATURALGAS CHARGES FOR NORTH GARAGE		3,000					
			25,000					
222-0605-419.35-03	TRASH REMOVAL	0	0	2,025	2,025	0	0	2,025
LEVEL	TEXT		TEXT AMT					

CITY OF SOUTH BEND

EXPENDITURES

2019 BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
BUDG	2017 TRASH PICK UP AT THE SAMPLE ST GARAGE		2,025 2,025					
	222-0605-419.35-04 WATER	6,334	7,104	6,350	6,350	5,087	3,771	7,200
LEVEL	TEXT		TEXT AMT					
BUDG	BASED ON AVERAGE MONTHLY WATER BILL PLUS SEMI ANNUAL LAWN SPRINKLER CHARGE, SAMPLE ST		7,200 7,200					
	222-0605-419.36-01 BUILDING R&M	11,202	14,292	22,000	30,779	20,172	14,782	23,000
LEVEL	TEXT		TEXT AMT					
BUDG	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 \$177X 4MO.		23,000 23,000					
	222-0605-419.36-02 OFFICE EQUIP R&M	540	540	1,400	1,400	0	0	500
LEVEL	TEXT		TEXT AMT					
BUDG	MISC REPAIRS		500 500					
	222-0605-419.36-03 AUTO EQUIPMENT R&M	6,974	11,893	10,000	10,000	4,611	4,131	21,000
LEVEL	TEXT		TEXT AMT					
BUDG	PARTS & LABOR FOR REPAIRS TO EQUIPMENT SERVICES VEHICLES LABOR FOR REPAIRS TO TWO LOANER CARS USED BY CITY DEPARTMENTS COMBINED 2310 PARTS WITH THIS ACCOUNT FOR AUTO REPAIR		20,500 500 21,000					
	222-0605-419.36-04 COMPUTER EQUIP R&M	8,328	117,492	0	0	0	0	0
	222-0605-419.36-06 RADIO EQUIP R&M	275	0	900	900	0	0	500
LEVEL	TEXT		TEXT AMT					
BUDG	2019 RADIO SHOP REPAIRS		500 500					
	222-0605-419.36-10 HAZARDOUS MAT'L REMOVAL	11,018	8,012	11,000	11,000	7,425	6,129	11,500

67

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
LEVEL	TEXT		TEXT AMT					
BUDG	OUTSIDE CONTRACTORS WILL REMOVE OIL, FILTERS AND OTHER HAZARDOUS MATERIALS FROM FACILITY PEST CONTROL YEARLY CONTRACT		11,500					
			11,500					
	222-0605-419.37-11 CAPITAL LEASE PRINCIPAL	5,338	5,424	5,668	5,668	3,685	2,618	0
	222-0605-419.37-12 CAPITAL LEASE INTEREST	375	289	272	272	147	109	0
	222-0605-419.38-01 PRINCIPAL	0	0	0	0	0	0	5,132
LEVEL	TEXT		TEXT AMT					
BUDG	DS-140 2015 VEHICLE/EQUIP LEASE #1		2,145					
	DS-144 2015 VEHICLE/EQUIP LEASE #2		2,987					
			5,132					
	222-0605-419.38-02 INTEREST	0	0	0	0	0	0	128
LEVEL	TEXT		TEXT AMT					
BUDG	DS-140 2015 VEHICLE/EQUIP LEASE #1		53					
	DS-144 2015 VEHICLE/EQUIP LEASE #2		75					
			128					
	222-0605-419.39-70 EDUCATION & TRAINING	9,997	9,232	10,000	10,000	1,464	1,464	10,000
LEVEL	TEXT		TEXT AMT					
BUDG	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					
	222-0605-419.39-89 MISC CHARGES & SVCS	2,388	1,981	1,000	1,150	150	150	1,000
LEVEL	TEXT		TEXT AMT					
BUDG	MEMBERSHIP DUES-APWA, MISC CHARGES STICKERS FOR TAXI CAB VEHICLES		1,000					
			1,000					
*	OTHER SERVICES & CHARGES	246,868	344,203	427,803	438,696	269,543	207,835	536,870
	222-0605-419.50-02 INTERFUND TRANSFER OUT	130,519	286,700	77,000	77,000	0	0	375,000
LEVEL	TEXT		TEXT AMT					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	EXPENDITURES						
		2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
BUDG	2019 TRANSFER TO 224-0605-392.00-00							
	2019 CENTRAL SERVICES CAPITAL							
	PARKING LOT PAVING, PHASE 3		25,000					
	SOLID WASTE CNG COMPRESSOR MAINTENANCE,REPAIRS		25,000					
	NEW ZERO TURN MOWER FOR SAMPLE STREET GARAGE		5,000					
	FORKLIFT, SAMPLE ST GARAGE,LEASE PURCHASE \$41,500		9,000					
	NEW FLEET SOFTWARE TO REPLACE NAVALINE FLEET		300,000					
	CONCRETE STEPS BY THE PARTS ROOM DOOR		6,000					
	CONCRETE WORK IN FRONT OF GARAGE DOORS		5,000					
			375,000					
		-----	-----	-----	-----	-----	-----	-----
*	OTHER USES	130,519	286,700	77,000	77,000	0	0	375,000
		-----	-----	-----	-----	-----	-----	-----
**	EQUIPMENT SERVICES	2,369,249	2,866,573	3,055,949	3,072,612	1,800,036	1,317,370	3,405,528

CITY OF SOUTH BEND

EXPENDITURES

2019 BUDGET

		2016	2017	2018	2018	2018	6/30/18	2019
		Actual	Actual	Original Budget	Amended Budget	YTD Actual	YTD Actual	Proposed Expenditures
ACCOUNT NUMBER	ACCOUNT DESCRIPTION							
222-0606-419.10-01	SALARIED WAGES	67,515	54,694	53,154	53,154	38,369	26,552	56,308
LEVEL	TEXT		TEXT AMT					
BUDG	1 SUPERINTENDENT IV		56,308					
			56,308					
222-0606-419.10-02	HOURLY WAGES	42,183	67,667	70,929	67,325	41,071	34,192	71,449
LEVEL	TEXT		TEXT AMT					
BUDG	1 JANITOR/GENERAL LABOR @ 16.43 X 2080		34,175					
	1 BUILDING MAINTENANCE @ \$17.92 X 2080		37,274					
	TOTAL 2 FTE		71,449					
222-0606-419.10-03	SEASONAL & INTERNS	0	0	0	3,504	3,504	3,504	0
222-0606-419.10-04	EXTRA AND OVERTIME	0	0	0	100	53	47	500
LEVEL	TEXT		TEXT AMT					
BUDG	2019 OVERTIME		500					
			500					
222-0606-419.10-06	LONGEVITY PAY	0	350	500	500	350	0	500
LEVEL	TEXT		TEXT AMT					
BUDG	LONGEVITY PAY, TWO TEAMSTERS		500					
			500					
222-0606-419.10-14	PRODUCTIVITY BONUS	750	0	0	0	0	0	0
222-0606-419.11-01	FICA - REGULAR	8,022	8,737	9,752	9,752	6,008	4,649	9,915
LEVEL	TEXT		TEXT AMT					
BUDG	TOTAL MAINF 2019 SALARIES \$129,607 X 7.65%		9,915					
			9,915					
222-0606-419.11-04	PERF - REGULAR	12,286	13,767	14,278	14,278	9,040	6,906	14,516
LEVEL	TEXT		TEXT AMT					
BUDG	TOTAL MAINF 2019 SALARIES \$129,607 X 11.20%		14,516					
	PERF REGULAR		14,516					
222-0606-419.11-05	PERF - UNION	0	692	1,084	1,084	354	285	1,099
LEVEL	TEXT		TEXT AMT					
BUDG	PERF UNION 1.5% PF TEAMSTER WAGES \$73,299		1,099					
			1,099					
222-0606-419.11-07	UNEMPLOYMENT COMP	143	0	0	0	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
222-0606-419.11-08	HEALTH INSURANCE	34,346	39,321	48,888	48,888	28,736	23,511	30,168
LEVEL	TEXT		TEXT AMT					
BUDG	HEALTH INSURANCE:							
	\$704.17 X 24 PAY PERIOD = \$16,900 X 3 FTE		50,700					
	2019 HEALTH INSURANCE DEDUCTION - ONE TIME		20,820-					
	LONG TERM DISABILITY:							
	\$4.00 X 24 PAY PERIODS = \$96 X 3 FTE		288					
			30,168					
222-0606-419.11-09	LIFE INSURANCE	342	362	360	360	224	183	360
LEVEL	TEXT		TEXT AMT					
BUDG	LIFE INS. 3.0 EMPL MAINT X \$5 X 24 PAY PERIODS		360					
			360					
222-0606-419.11-11	TOOL ALLOWANCE	150	0	104	104	0	0	904
LEVEL	TEXT		TEXT AMT					
BUDG	SAFETY GLASSES 2 EMP X 52.00		104					
	\$400 X 2, TOOLS FOR BLDG MAINT WORKERS		800					
			904					
222-0606-419.11-27	JOB READINESS ALLOWANCE	0	1,063	850	850	850	850	850
LEVEL	TEXT		TEXT AMT					
BUDG	CLOTHING ALLOWANCE AND JOB READINESS \$425 EA X 2		850					
			850					
222-0606-419.11-29	PARENTAL LEAVE	0	0	319	319	194	162	324
LEVEL	TEXT		TEXT AMT					
BUDG	TOTAL SALARY \$129,607 X 0.25%		324					
			324					
* PERSONNEL SERVICES		165,737	186,653	200,218	200,218	128,753	100,839	186,893
222-0606-419.22-01	C.S. GASOLINE	1,600	1,343	3,000	3,000	1,053	873	3,540
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FUEL \$2.95 PER GALLON X 1200 GAL		3,540					
			3,540					
222-0606-419.22-05	UNIFORMS	203	375	440	440	109	54	440
LEVEL	TEXT		TEXT AMT					
BUDG	UNIFORMS FOR 2 TEAMSTERS		380					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
	T-SHIRTS FOR 2 MAINT EMPLOYEES		60 440					
222-0606-419.23-20	SMALL TOOLS & EQUIPMENT	0	0	0	0	0	0	1,000
LEVEL	TEXT		TEXT AMT					
BUDG	TOOLS NEEDED FOR BUILDING MAINT FOR REPAIRING		1,000 1,000					
* SUPPLIES		1,803	1,718	3,440	3,440	1,162	927	4,980
222-0606-419.31-70	ADM FEE ALLOCATION	6,480	7,092	7,048	7,048	4,696	3,522	7,422
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - ADMIN FEE		7,422 7,422					
222-0606-419.31-76	IT ALLOCATION	0	0	0	0	0	0	7,064
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - IT AND/OR 311		7,064 7,064					
222-0606-419.31-77	PAYROLL COST ALLOCATION	0	0	0	0	0	0	6,989
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - PAYROLL COST ALLOC. 222-0605-380.10-87 EQUIPMENT SERVICES REIMB A PORTION OF PERSONNEL COSTS FOR ADMIN EMPLOYEES		6,989 6,989					
222-0606-419.34-02	LIABILITY INSURANCE	816	612	626	626	416	312	16,096
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - LIABILITY INSURANCE DEPOSIT IN 226-0000-340.13-00		16,096 16,096					
222-0606-419.36-03	AUTO EQUIPMENT R&M	2,496	2,500	2,500	2,500	543	543	2,500
LEVEL	TEXT		TEXT AMT					
BUDG	PARTS & LABOR CHARGES TO REPAIR 2 MAINT TRUCKS TRUCKS 808 & 812 NOTE: BLDG MAINT DEPT GETS USED TRUCKS FOR THEIR FLEET FROM AUCTION TRADE INS ALSO USES THE TRUCKS FOR REPAIRS AT FIRE STATIONS		2,500					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
AND OTHER CITY DEPARTMENTS			2,500					
222-0606-419.39-70	EDUCATION & TRAINING	0	0	0	0	0	0	1,000
LEVEL	TEXT	TEXT AMT						
BUDG	TRAINING CLASSES							
	AC/HEATING		1,000					
	NATIONAL ASSOC TECHNICIAN CERTIFIED		1,000					
		-----	-----	-----	-----	-----	-----	-----
*	OTHER SERVICES & CHARGES	9,792	10,204	10,174	10,174	5,655	4,377	41,071
		-----	-----	-----	-----	-----	-----	-----
**	BUILDING MAINTENANCE	177,332	198,575	213,832	213,832	135,570	106,143	232,944

CITY OF SOUTH BEND

EXPENDITURES

2019 BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
222-0612-419.10-01	SALARIED WAGES	58,314	59,054	154,972	154,972	111,659	90,871	170,888
LEVEL	TEXT		TEXT AMT					
BUDG	1 DIRECTOR OF PURCHASING		81,600					
	1 SENIOR PURCHASING AGENT		51,000					
	1 INVENTORY CONTROL TECHNICIAN II		38,288					
	TOTAL 3 FTE		170,888					
222-0612-419.11-01	FICA - REGULAR	4,440	4,512	11,855	11,855	8,752	7,124	13,073
LEVEL	TEXT		TEXT AMT					
BUDG	TOTAL 2019 SALARIES \$170,888 X 7.65%		13,073					
			13,073					
222-0612-419.11-04	PERF - REGULAR	6,532	6,614	17,357	17,357	12,643	10,300	19,140
LEVEL	TEXT		TEXT AMT					
BUDG	TOTAL 2019 SALARIES \$170,888 X 11.2%		19,140					
			19,140					
222-0612-419.11-07	UNEMPLOYMENT COMP	82	0	0	0	0	0	0
222-0612-419.11-08	HEALTH INSURANCE	16,525	17,790	42,858	41,288	12,405	9,957	30,168
LEVEL	TEXT		TEXT AMT					
BUDG	HEALTH INSURANCE:							
	\$704.17 X 24 PAY PERIOD = \$16,900 X 3 FTE		50,700					
	2019 HEALTH INSURANCE DEDUCTION - ONE TIME		20,820-					
	LONG TERM DISABILITY:							
	\$4.00 X 24 PAY PERIODS = \$96 X 3 FTE		288					
			30,168					
222-0612-419.11-09	LIFE INSURANCE	174	174	316	316	255	204	360
LEVEL	TEXT		TEXT AMT					
BUDG	3.0 EMP. X \$5 X 24 PAY PERIODS		360					
	2019 LIFE INSURANCE		360					
222-0612-419.11-12	AUTO ALLOWANCE	0	0	0	900	525	450	900
LEVEL	TEXT		TEXT AMT					
BUDG	PURCH DIRECTOR, AUTO ALLOWANCT \$75 X 12		900					
			900					
222-0612-419.11-24	CELL PHONE ALLOWANCE	0	0	0	670	391	336	711
LEVEL	TEXT		TEXT AMT					

CITY OF SOUTH BEND

EXPENDITURES

2019 BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
BUDG	PURCH DIRECTOR, CELL PHONE \$55 X 12 FICA \$660 X .0765		660 51 711					
	222-0612-419.11-29 PARENTAL LEAVE	0	0	387	387	274	221	427
LEVEL	TEXT		TEXT AMT					
BUDG	2019 SALARY \$170,888 X 0.25%		427 427					

*	PERSONNEL SERVICES	86,067	88,144	227,745	227,745	146,904	119,462	235,667
	222-0612-419.21-02 PRINT SHOP	0	0	25	25	6	6	25
	222-0612-419.21-03 C.S. OFFICE SUPPLIES	931	992	1,200	1,305	413	381	1,300
LEVEL	TEXT		TEXT AMT					
BUDG	PURCHASE OF C.S. OFFICE SUPPLIES-PENCILS, PENS, PHOTO COPY PAPER ,ETC.		1,300 1,300					
	222-0612-419.21-98 INVENTORY OVER-SHORT	689-	354-	0	0	438	438	0
	222-0612-419.22-01 C.S. GASOLINE	519	607	875	875	438	359	1,180
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FUEL PRICES \$2.95 X 400 GALLONS		1,180 1,180					
	222-0612-419.23-13 STORES OUTSIDE SUPPLIES	597	586	1,000	1,000	343	254	800
LEVEL	TEXT		TEXT AMT					
BUDG	2019 OUTSIDE AGENCIES STORES SUPPLIES		800 800					

*	SUPPLIES	1,358	1,831	3,100	3,205	1,638	1,438	3,305
	222-0612-419.31-70 ADM FEE ALLOCATION	3,132	3,444	3,637	3,637	2,424	1,818	8,202
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - ADMIN FEE		8,202 8,202					
	222-0612-419.31-76 IT ALLOCATION	0	0	0	0	0	0	16,620
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - IT AND/OR 311		16,620 16,620					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
222-0612-419.31-77	PAYROLL COST ALLOCATION	0	0	0	0	0	0	41,412
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - PAYROLL COST ALLOC.							
	222-0605-380.10-87 EQUIPMENT SERVICES		41,412					
	REIMB A PORTION OF PERSONNEL COSTS FOR ADMIN EMPLOYEES		41,412					
222-0612-419.34-02	LIABILITY INSURANCE	336	252	261	261	176	132	953
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - LIABILITY INSURANCE		953					
	DEPOSIT IN 226-0000-340.13-00		953					
222-0612-419.35-01	ELECTRIC	0	0	290	290	0	0	290
LEVEL	TEXT		TEXT AMT					
BUDG	1% OF UTILITY COSTS FOR THE 1045 SAMPLE ST BLDG		290					
			290					
222-0612-419.35-02	NATURAL GAS	0	0	290	290	0	0	290
LEVEL	TEXT		TEXT AMT					
BUDG	1% OF UTILITY COST FOR THE 1045 SAMPLE ST BLDG		290					
			290					
222-0612-419.36-03	AUTO EQUIPMENT R&M	135	368	1,000	1,000	679	679	1,000
LEVEL	TEXT		TEXT AMT					
BUDG	CENTRAL STORES DELIVERIES AND MAIL RUNS #803		1,000					
			1,000					
*	OTHER SERVICES & CHARGES	3,603	4,064	5,478	5,478	3,279	2,629	68,767
**	CENTRAL STORES	91,028	94,039	236,323	236,428	151,821	123,528	307,739

CITY OF SOUTH BEND

EXPENDITURES

2019 BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
222-0613-419.10-01	SALARIED WAGES	51,476	52,522	69,403	69,403	38,363	31,318	40,259
LEVEL	TEXT		TEXT AMT					
BUDG	1 PRINT SHOP TECHNICIAN		40,259					
			40,259					
222-0613-419.11-01	FICA - REGULAR	3,547	3,609	5,309	5,309	2,758	2,255	3,080
LEVEL	TEXT		TEXT AMT					
BUDG	TOTAL 2019 REGULAR SALARIES \$40,259 X 7.65%		3,080					
			3,080					
222-0613-419.11-04	PERF - REGULAR	5,766	5,883	7,773	7,773	4,303	3,514	4,509
LEVEL	TEXT		TEXT AMT					
BUDG	TOTAL 2019 REGULAR SALARIES \$40,259 X 11.2%		4,509					
			4,509					
222-0613-419.11-07	UNEMPLOYMENT COMP	72	0	0	0	0	0	0
222-0613-419.11-08	HEALTH INSURANCE	14,910	16,060	24,118	24,112	10,335	8,301	10,056
LEVEL	TEXT		TEXT AMT					
BUDG	HEALTH INSURANCE:							
	\$704.17 X 24 PAY PERIOD = \$16,900 X 1 FTE		16,900					
77	2019 HEALTH INSURANCE DEDUCTION - ONE TIME		6,940-					
	LONG TERM DISABILITY:							
	\$4.00 X 24 PAY PERIODS = \$96 X 1 FTE		96					
			10,056					
222-0613-419.11-09	LIFE INSURANCE	150	150	178	178	105	84	120
LEVEL	TEXT		TEXT AMT					
BUDG	1 EMP. X \$5 X 24 PAY PERIODS 2019		120					
			120					
222-0613-419.11-24	CELL PHONE ALLOWANCE	0	0	0	6	6	6	0
222-0613-419.11-29	PARENTAL LEAVE	0	0	174	174	101	83	101
LEVEL	TEXT		TEXT AMT					
BUDG	2019 WAGES \$40,259 X 0.25%		101					
			101					
* PERSONNEL SERVICES		75,921	78,224	106,955	106,955	55,971	45,561	58,125
222-0613-419.21-03	C.S. OFFICE SUPPLIES	15,789	14,803	32,500	32,500	11,036	8,309	22,000
LEVEL	TEXT		TEXT AMT					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
BUDG	BASED ON PROJECTION OF SUPPLY COSTS TO PERFORM PRINTING SERVICES -PAPER ,INK & TONER ETC.		22,000					
			22,000					
	222-0613-419.23-20 SMALL TOOLS & EQUIPMENT	145	0	550	550	0	0	550
LEVEL	TEXT		TEXT AMT					
BUDG	REPAIR OF NUMBERING, FOLDING MACHINE		550					
			550					
	222-0613-419.23-99 OTHER R&M SUPPLIES	433	0	770	770	0	0	770
LEVEL	TEXT		TEXT AMT					
BUDG	SHARPENING OF CUTTING MACHINE BLADES ETC, REPAIRS		770					
			770					
		-----	-----	-----	-----	-----	-----	-----
*	SUPPLIES	16,367	14,803	33,820	33,820	11,036	8,309	23,320
	222-0613-419.31-70 ADM FEE ALLOCATION	4,464	4,896	6,254	6,254	4,168	3,126	6,675
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - ADMIN FEE		6,675					
78			6,675					
	222-0613-419.31-76 IT ALLOCATION	0	0	0	0	0	0	18,760
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - IT AND/OR 311		18,760					
			18,760					
	222-0613-419.31-77 PAYROLL COST ALLOCATION	0	0	0	0	0	0	41,412
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - PAYROLL COST ALLOC. 222-0605-380.10-87 EQUIPMENT SERVICES REIMB A PORTION OF PERSONNEL COSTS FOR ADMIN EMPLOYEES		41,412					
			41,412					
	222-0613-419.33-01 OUTSIDE PRINTING SERVICES	59	318	500	500	16	16	500
LEVEL	TEXT		TEXT AMT					
BUDG	OUTSIDE PRINTING COSTS PERFORATING, NUMBERING,SPECIALTY		500					
			500					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
222-0613-419.34-02	LIABILITY INSURANCE	336	252	261	261	176	132	238
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - LIABILITY INSURANCE DEPOSIT IN 226-0000-340.13-00		238					
			238					
222-0613-419.35-01	ELECTRIC	0	0	860	860	0	0	860
LEVEL	TEXT		TEXT AMT					
BUDG	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					
BUDG	3% UTILITY CHARGE FOR 1045 W SAMPLE ST BUILDING		860					
			860					
222-0613-419.36-02	OFFICE EQUIP R&M	26,854	20,369	32,000	32,000	9,924	9,924	28,000
LEVEL	TEXT		TEXT AMT					
BUDG	MAINTENANCE COSTS ON PRINTING MACHINES 2017 TWO NEW MACHINES IN 2016		28,000					
79	UPGRADING MACHINES, INCREASE VOLUME OF PRINTING LARGER, MORE PRODUCTIVE MACHINES LANIER MP C6502 & LANIER PRO C5100S ALSO HAVE ONE RISO DUPLICATOR WITH MAINT FEES		28,000					
222-0613-419.37-11	CAPITAL LEASE PRINCIPAL	5,876	8,205	8,611	8,611	4,990	4,267	0
222-0613-419.37-12	CAPITAL LEASE INTEREST	1,638	1,813	1,408	1,408	854	742	0
222-0613-419.38-01	PRINCIPAL	0	0	0	0	0	0	9,077
LEVEL	TEXT		TEXT AMT					
BUDG	DS-147 2016 PRINT SHOP COPIER LEASE		6,719					
	DS-148 2016 PRINT SHOP COPIER LEASE		2,358					
			9,077					
222-0613-419.38-02	INTEREST	0	0	0	0	0	0	942
LEVEL	TEXT		TEXT AMT					
BUDG	DS-147 2016 PRINT SHOP COPIER LEASE		697					
	DS-148 2016 PRINT SHOP COPIER LEASE		245					
			942					
222-0613-419.39-70	EDUCATION & TRAINING	0	0	800	800	624	624	800
LEVEL	TEXT		TEXT AMT					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
BUDG	TRAINING COSTS TO UPGRADE COMPUTER PRINTING SKILLS FOR PRINT SHOP MANAGER AND/OR PRINT SHOP TECHNICIAN.		800					
			800					
*	OTHER SERVICES & CHARGES	39,227	35,853	51,554	51,554	20,752	18,830	108,124
**	PRINT SHOP	131,515	128,880	192,329	192,329	87,759	72,700	189,569

CITY OF SOUTH BEND

EXPENDITURES

2019 BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
222-0614-419.10-01	SALARIED WAGES	153,720	154,830	171,408	171,408	97,034	80,902	160,044
LEVEL	TEXT		TEXT AMT					
BUDG	1 DIRECTOR OF COMMUNICATIONS & RADIO		60,120					
	1 RADIO EQUIPMENT INSTALLATION TECH		45,000					
	1 RADIO TECHNICIAN III		54,924					
	TOTAL 3 FTE		160,044					
222-0614-419.10-04	EXTRA AND OVERTIME	3,552	0	500	500	0	0	500
LEVEL	TEXT		TEXT AMT					
BUDG	OVERTIME FOR RADIO TECHS		500					
	SERVICE CALLS		500					
222-0614-419.11-01	FICA - REGULAR	11,416	11,192	13,151	13,151	7,009	5,857	12,282
LEVEL	TEXT		TEXT AMT					
BUDG	TOTAL 2019 SALARIES \$160,544 X 7.65%		12,282					
	INCLUDING OVERTIME		12,282					
222-0614-419.11-04	PERF - REGULAR	17,614	17,341	19,254	19,254	10,885	9,077	17,981
LEVEL	TEXT		TEXT AMT					
BUDG	REGULAR & OT 2019 SALARIES \$160,544 X 11.2%		17,981					
			17,981					
222-0614-419.11-07	UNEMPLOYMENT COMP	225	0	0	0	0	0	0
222-0614-419.11-08	HEALTH INSURANCE	30,552	32,852	51,332	51,326	20,747	16,630	30,168
LEVEL	TEXT		TEXT AMT					
BUDG	HEALTH INSURANCE:							
	\$704.17 X 24 PAY PERIOD = \$16,900 X 3 FTE		50,700					
	2019 HEALTH INSURANCE DEDUCTION - ONE TIME		20,820-					
	LONG TERM DISABILITY:							
	\$4.00 X 24 PAY PERIODS = \$96 X 3 FTE		288					
			30,168					
222-0614-419.11-09	LIFE INSURANCE	240	240	378	378	155	124	360
LEVEL	TEXT		TEXT AMT					
BUDG	3.0 EMP. X \$5 X 24 PAY PERIODS		360					
			360					
222-0614-419.11-24	CELL PHONE ALLOWANCE	0	0	0	6	6	6	0
222-0614-419.11-29	PARENTAL LEAVE	0	0	430	430	253	212	401

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
LEVEL	TEXT		TEXT AMT					
BUDG	2019 SALARY \$160,544 X 0.25%		401					
			401					
-----			-----					
*	PERSONNEL SERVICES	217,319	216,455	256,453	256,453	136,089	112,808	221,736
	222-0614-419.21-03 C.S. OFFICE SUPPLIES	200	157	350	350	45	45	350
	222-0614-419.22-01 C.S. GASOLINE	71	56	250	250	25	25	295
LEVEL	TEXT		TEXT AMT					
BUDG	FUEL 2019 \$2.95 X 100 GALLONS		295					
			295					
	222-0614-419.23-12 REIMBURSED PARTS	12,486	0	0	1	0	0	0
LEVEL	TEXT		TEXT AMT					
BUDG	PARTS NEEDED TO PERFORM REPAIRS NOT BUDGETING THIS ACCOUNT, PARTS PURCHASES INCLUDED WITH EQUIPMENT SERVICES							
	222-0614-419.23-20 SMALL TOOLS & EQUIPMENT	4,641	1,501	6,400	8,657	1,233	1,168	6,400
LEVEL	TEXT		TEXT AMT					
BUDG	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	125-	0	0	69-	69-	0
	222-0614-419.23-99 OTHER R&M SUPPLIES	726	707	737	737	464	320	824
LEVEL	TEXT		TEXT AMT					
BUDG	SHOP TOWELS,RAGS \$62.00 X 12 MONTHS MISC REPAIRS		744					
			80					
			824					
-----			-----					
*	SUPPLIES	18,124	2,296	7,737	9,995	1,698	1,489	7,869
	222-0614-419.31-70 ADM FEE ALLOCATION	9,276	9,492	10,624	10,624	7,080	5,310	11,574
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - ADMIN FEE		11,574					
			11,574					
	222-0614-419.31-71 CENTRAL STORES ALLOCATION	0	24	0	0	0	0	0
	222-0614-419.31-73 PRINT SHOP ALLOCATION	0	300	0	0	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
222-0614-419.31-76	IT ALLOCATION	0	0	41,509	41,509	27,672	20,754	28,494
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - IT AND/OR 311		28,494					28,494
222-0614-419.31-77	PAYROLL COST ALLOCATION	0	0	0	0	0	0	13,492
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - PAYROLL COST ALLOC.		13,492					
	222-0605-380.10-87 EQUIPMENT SERVICES		13,492					
	REIMB A PORTION OF PERSONNEL COSTS FOR ADMIN							
	EMPLOYEES		13,492					
222-0614-419.32-03	TRAVEL	0	0	0	0	0	0	2,000
LEVEL	TEXT		TEXT AMT					
BUDG	TRAINING, SEMINARS		2,000					2,000
			2,000					
222-0614-419.32-21	TRAVEL - MILEAGE	0	0	100	100	0	0	0
222-0614-419.32-23	TRAVEL - HOTEL	0	0	900	900	0	0	0
222-0614-419.32-24	TRAVEL - MEALS	0	25	250	250	0	0	0
222-0614-419.32-25	TRAVEL - OTHER	0	0	750	750	0	0	0
222-0614-419.34-02	LIABILITY INSURANCE	816	612	626	626	416	312	715
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - LIABILITY INSURANCE		715					
	DEPOSIT IN 226-0000-340.13-00		715					
222-0614-419.35-01	ELECTRIC	0	0	860	860	0	0	860
LEVEL	TEXT		TEXT AMT					
BUDG	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	TEXT		TEXT AMT					
BUDG	3% UTILITY CHARGES FOR 1045 W SAMPLE ST		860					
			860					
222-0614-419.36-03	AUTO EQUIPMENT R&M	559	697	1,000	1,000	451	451	1,000
LEVEL	TEXT		TEXT AMT					
BUDG	BASED ON ANTICIPATED REPAIRS TO ONE OLDER		1,000					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
	VEHICLE, 1997 CARGO VAN		1,000					
222-0614-419.36-04	COMPUTER EQUIP R&M	1,248	32,676	0	0	0	0	0
222-0614-419.36-05	OTHER EQUIP R&M	2,211	0	4,000	4,000	0	0	4,000
LEVEL	TEXT		TEXT AMT					
BUDG	MAINTAIN 7 TOWER SITES AROUND CITY,INCLUDING PARTS AND LABOR ,CALIBRATION OF TESTING EQUIPMENT		4,000					
			4,000					
222-0614-419.39-10	SUBSCRIPTIONS	129	0	800	800	0	0	800
LEVEL	TEXT		TEXT AMT					
BUDG	ONLINE TESTING/TESTS		800					
			800					
222-0614-419.39-70	EDUCATION & TRAINING	1,952	5,360	7,000	8,200	0	0	7,000
LEVEL	TEXT		TEXT AMT					
BUDG	TRAINING COSTS		7,000					
	MOTOROLA TRAINING							
	LYNDA.COM RENEWAL TRAINING		7,000					
84								
*	OTHER SERVICES & CHARGES	16,191	49,186	69,279	70,479	35,619	26,827	70,795
**	RADIO SHOP	251,634	267,937	333,469	336,927	173,406	141,125	300,400

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
222-0616-419.10-01	SALARIED WAGES	98,273	132,042	140,750	140,750	89,117	72,407	0
222-0616-419.10-03	SEASONAL & INTERNS	10,463	12,990	10,504	10,486	6,057	3,273	0
222-0616-419.10-04	EXITRA AND OVERTIME	0	0	0	18	18	18	0
222-0616-419.10-10	HIRING BONUS	2,000	0	0	0	0	0	0
222-0616-419.11-01	FICA - REGULAR	8,388	10,619	11,571	11,571	6,976	5,551	0
222-0616-419.11-04	PERF - REGULAR	11,230	14,789	15,764	15,764	10,067	8,183	0
222-0616-419.11-07	UNEMPLOYMENT COMP	150	0	0	0	0	0	0
222-0616-419.11-08	HEALTH INSURANCE	19,308	30,640	32,592	32,592	19,558	15,646	0
222-0616-419.11-09	LIFE INSURANCE	160	235	240	240	150	120	0
222-0616-419.11-24	CELL PHONE ALLOWANCE	935	1,265	1,421	1,421	660	550	0
222-0616-419.11-29	PARENTAL LEAVE	0	0	352	352	221	179	0
* PERSONNEL SERVICES		150,907	202,580	213,194	213,194	132,824	105,928	0
222-0616-419.21-02	PRINT SHOP	9	1	200	200	1	1	0
222-0616-419.21-03	C.S. OFFICE SUPPLIES	0	0	100	100	0	0	0
222-0616-419.21-04	OFFICE SUPPLIES	1,247	142	12,230	13,516	0	0	0

LEVEL	TEXT	TEXT AMT
BUDG	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
85		12,230

* SUPPLIES		1,256	143	12,530	13,816	1	1	0
222-0616-419.31-06	OTHER PROFESSIONAL SVCS	49,997	16,130	56,960	64,365	10,000	10,000	0
222-0616-419.31-70	ADM FEE ALLOCATION	11,292	11,736	11,178	11,178	7,448	5,586	0
222-0616-419.31-71	CENTRAL STORES ALLOCATION	0	264	588	588	392	294	0
222-0616-419.31-73	PRINT SHOP ALLOCATION	432	288	201	201	136	102	0
222-0616-419.31-74	TELEPHONE ALLOCATION	480	0	0	0	0	0	0
222-0616-419.31-76	IT ALLOCATION	0	0	46,277	46,277	30,848	23,136	0
222-0616-419.32-21	TRAVEL - MILEAGE	77	477	335	335	91	91	0
222-0616-419.32-22	TRAVEL - AIRFARE	510	496	900	900	0	0	0
222-0616-419.32-23	TRAVEL - HOTEL	46	971	1,440	1,440	0	0	0
222-0616-419.32-24	TRAVEL - MEALS	58	85	480	480	0	0	0
222-0616-419.32-25	TRAVEL - OTHER	159	110	200	200	0	0	0
222-0616-419.33-03	PROMOTIONAL	0	205	500	638	184	184	0
222-0616-419.34-02	LIABILITY INSURANCE	540	408	417	417	280	210	0
222-0616-419.36-04	COMPUTER EQUIP R&M	828	20,700	0	0	0	0	0
222-0616-419.39-30	GRANTS AND SUBSIDIES	0	0	0	19,460	5,320	5,320	0

LEVEL	TEXT	TEXT AMT
BUDG	RENEWABLE ENERGY INTERNAL COST SHARE	17,851
	ENERGY EFFICIENCY INTERNAL REBATES	10,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
			27,851					
222-0616-419.39-31	GRANTS - CITY MATCH	30,332	0	0	0	0	0	0
222-0616-419.39-32	SOLAR GRANT EXPENDITURES	29,167	0	0	0	0	0	0
222-0616-419.39-70	EDUCATION & TRAINING	229	1,345	2,800	4,551	1,805	1,805	0
222-0616-419.39-89	MISC CHARGES & SVCS	1,109	696	2,000	2,520	145	145	0
		-----	-----	-----	-----	-----	-----	-----
*	OTHER SERVICES & CHARGES	125,256	53,911	124,276	153,550	56,649	46,873	0
		-----	-----	-----	-----	-----	-----	-----
**	ENERGY/SUSTAINABILITY	277,419	256,634	350,000	380,560	189,474	152,803	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
222-0617-419.35-01	ELECTRIC	3,763,157	3,687,801	3,805,000	3,805,000	2,730,472	1,987,169	3,950,000
LEVEL	TEXT		TEXT AMT					
BUDG	CITY-WIDE ELECTRIC COST PAID BY FACILITIES MGT		3,950,000					
			3,950,000					
222-0617-419.35-02	NATURAL GAS	327,370	387,828	570,000	570,000	318,151	300,315	600,000
LEVEL	TEXT		TEXT AMT					
BUDG	CITY-WIDE NATURAL GAS COST PAID BY FACILITIES MGT		600,000					
			600,000					
*	OTHER SERVICES & CHARGES	4,090,527	4,075,629	4,375,000	4,375,000	3,048,623	2,287,484	4,550,000
**	UTILITIES & SERVICES	4,090,527	4,075,629	4,375,000	4,375,000	3,048,623	2,287,484	4,550,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
222-0680-419.10-01	SALARIED WAGES	0	0	0	0	0	0	67,350
LEVEL	TEXT		TEXT AMT					
BUDG	1 DIRECTOR OF FACILITIES MANAGEMENT		67,350					
			67,350					
222-0680-419.11-01	FICA - REGULAR	0	0	0	0	0	0	5,152
LEVEL	TEXT		TEXT AMT					
BUDG	FICA, TOTAL SALARIES 67,350 X 7.65%		5,152					
			5,152					
222-0680-419.11-04	PERF - REGULAR	0	0	0	0	0	0	7,543
LEVEL	TEXT		TEXT AMT					
BUDG	PERF TOTAL SALARY 67,350 X 11.2%		7,543					
			7,543					
222-0680-419.11-08	HEALTH INSURANCE	0	0	0	0	0	0	10,056
LEVEL	TEXT		TEXT AMT					
BUDG	HEALTH INSURANCE:							
	\$704.17 X 24 PAY PERIOD = \$16,900 X 1 FTE		16,900					
	2019 HEALTH INSURANCE DEDUCTION - ONE TIME		6,940					
∞	LONG TERM DISABILITY:							
	\$4.00 X 24 PAY PERIODS = \$96 X 1 FTE		96					
			10,056					
222-0680-419.11-09	LIFE INSURANCE	0	0	0	0	0	0	120
LEVEL	TEXT		TEXT AMT					
BUDG	LIFE INSURANCE \$5 X 24 PAY PERIODS		120					
			120					
222-0680-419.11-24	CELL PHONE ALLOWANCE	0	0	0	0	0	0	711
LEVEL	TEXT		TEXT AMT					
BUDG	ONE CELL PHONE ALLOWANCE, \$55 X 12		660					
	FICA \$660 X .0765		51					
			711					
222-0680-419.11-29	PARENTAL LEAVE	0	0	0	0	0	0	168
LEVEL	TEXT		TEXT AMT					
BUDG	TOTAL SALARY \$67,350 X .25%		168					
			168					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
* PERSONNEL SERVICES		0	0	0	0	0	0	91,100
222-0680-419.21-04	OFFICE SUPPLIES	0	0	0	0	0	0	100
* SUPPLIES		0	0	0	0	0	0	100
222-0680-419.31-06	OTHER PROFESSIONAL SVCS	0	0	0	0	0	0	187,000
LEVEL	TEXT		TEXT AMT					
BUDG	BLDG INVENTORY FACILITY CONDITION ASSESSMENT		150,000					
	CAD-PROGRAM BLUEPRINTS FOR SPACE OF BUILDINGS		37,000					
			187,000					
222-0680-419.31-70	ADM FEE ALLOCATION	0	0	0	0	0	0	12,148
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - ADMIN FEE		12,148					
			12,148					
222-0680-419.31-71	CENTRAL STORES ALLOCATION	0	0	0	0	0	0	869
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - CENTRAL STORES		869					
			869					
222-0680-419.31-73	PRINT SHOP ALLOCATION	0	0	0	0	0	0	34
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - PRINT SHOP		34					
			34					
222-0680-419.31-76	IT ALLOCATION	0	0	0	0	0	0	20,103
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - IT AND/OR 311		20,103					
			20,103					
222-0680-419.32-03	TRAVEL	0	0	0	0	0	0	1,000
LEVEL	TEXT		TEXT AMT					
BUDG	CONFERENCES		1,000					
			1,000					
222-0680-419.34-02	LIABILITY INSURANCE	0	0	0	0	0	0	477
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - LIABILITY INSURANCE		477					
	DEPOSIT IN 226-0000-340.13-00							

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
			477					
222-0680-419.39-11	DUES & MEMBERSHIPS	0	0	0	0	0	0	750
222-0680-419.39-70	EDUCATION & TRAINING	0	0	0	0	0	0	2,000
LEVEL	TEXT		TEXT AMT					
BUDG	EDUCATION AND TRAINING		2,000					
			2,000					
222-0680-419.39-89	MISC CHARGES & SVCS	0	0	0	0	0	0	1,000
LEVEL	TEXT		TEXT AMT					
BUDG	MISC		1,000					
			1,000					
* OTHER SERVICES & CHARGES		0	0	0	0	0	0	225,381
** FACILITY MANAGEMENT		0	0	0	0	0	0	316,581
*** CENTRAL SERVICES		7,388,704	7,888,267	8,756,902	8,807,688	5,586,689	4,201,153	9,302,761

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
CENTRAL SERVICES								
222-0000-320.16-00	INSPECTION	1,120	1,410	1,150	1,170	1,190	1,170	1,400
LEVEL	TEXT	TEXT AMT						
BUDG	140 TRASH TRUCKS X 10.00 PER INSPECTION	1,400						
	COMMON COUNCIL ORDINANCE 10197-12, PASSED 10-29-12	1,400						
		-----	-----	-----	-----	-----	-----	-----
*		1,120	1,410	1,150	1,170	1,190	1,170	1,400
222-0000-321.16-00	TAXI COMPANY	700	490	800	800	0	0	400
LEVEL	TEXT	TEXT AMT						
BUDG	4 TAXI COMPANIES X \$100.00 FEE PER COMPANY	400						
		400						
222-0000-321.16-10	TAXI DRIVER	2,176	1,366	2,300	2,300	37	16	1,365
LEVEL	TEXT	TEXT AMT						
BUDG	65 DRIVERS X \$21.00 PER DRIVER	1,365						
		1,365						
222-0000-321.16-20	TAXI VEHICLE	8,130	3,750	8,300	8,300	630	465	3,850
LEVEL	TEXT	TEXT AMT						
BUDG	70 TAXI VEHICLES X 55.00 FEE PER VEHICLE	3,850						
		3,850						
		-----	-----	-----	-----	-----	-----	-----
*		11,006	5,606	11,400	11,400	667	481	5,615
222-0000-349.20-00	CENTRAL STORES MARK-UP	1,687	1,616	2,000	2,000	1,111	852	2,775
LEVEL	TEXT	TEXT AMT						
BUDG	CENTRAL STORES MARK UP IS 2% BASED ON ESTIMATED	2,775						
	SALES AVERAGE OF LAST 2 YEARS							
	2017 \$131,723, 2016 \$145,803							
	AVG \$138,763 X 2%	2,775						
222-0000-349.30-10	FUEL MARK-UP	26,384	36,568	36,680	36,680	21,042	18,326	37,361
LEVEL	TEXT	TEXT AMT						
BUDG	FUEL MARKUP OF GASOLINE USAGE							
	OUTSIDE AGENCIES GALLONS 34,500 X .09	3,105						
	CITY DEPARTMENTS 2 YR AVG GALLONS 856,400 X .04	34,256						
		37,361						

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
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222-0000-349.30-20	PARTS MARK-UP	567,360	536,615	688,805	688,805	362,692	313,952	688,538
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LEVEL	TEXT	TEXT AMT
BUDG	PARTS MARKUP BASED ON PARTS ISSUED, 2YR AVG, PLUS ADDED 3% FOR INFLATION COSTS CITY DEPTS AND OUTSIDE AGENCIES PARTS FOR REPAIRS USED A TWO YEAR AVERAGE \$2,459,063 X 25%	614,766
	3% OVERALL MARKUP ON 2YR AVG PARTS \$2,459,063 X 3%	73,772
		688,538

222-0000-349.30-30	LABOR MARK-UP	51,188	57,409	66,226	66,226	33,244	28,903	73,213
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LEVEL	TEXT	TEXT AMT
BUDG	BASED ON 3% OF LABOR CHARGES OF BILLABLE HOURS OUTSIDE AGENCY LBR HRS 1500 X \$80.00=\$120,000 3% =	3,600
	CITY DEPT LBR HOURS AUTO 6,500 X \$66.00=\$429,000 X 3% =	12,870
	CITY DEPT LBR HRS TRUCK 25,560 X \$74 = \$1,891,440 X 3% =	56,743
So	20 MECHANICS X 1664 BILLABLE HOURS PER MECHANIC = 33,280 BILLABLE HOURS (80% X 2080 HRS)	73,213

*		646,619	632,208	793,711	793,711	418,089	362,032	801,887
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222-0000-360.00-00	MISCELLANEOUS REVENUE	41,443	7,326	4,000	4,000	35	35	4,000
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LEVEL	TEXT	TEXT AMT
BUDG	EQUIP SERV ANNUAL AUCTION FEE 3% OF ASSET SALES	4,000
		4,000

222-0000-360.02-00	SALE OF SCRAP METAL	1,719	3,501	5,000	5,000	4,780	2,682	4,500
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LEVEL	TEXT	TEXT AMT
BUDG	BASED ON ESTIMATED VALUE OF SCRAP METAL WE SELL TO RECYCLE COMPANY OMNI SOURCE PALLET RECYCLE SCRAP METAL	4,500
		4,500

*		43,162	10,827	9,000	9,000	4,815	2,717	8,500
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
222-0000-361.00-00	INTEREST EARNINGS	10,080	8,537	9,000	9,000	6,670	4,771	9,200
LEVEL	TEXT		TEXT AMT					
BUDG	BASED ON A 2 YR AVERAGE		9,200					
			9,200					
		-----	-----	-----	-----	-----	-----	-----
*		10,080	8,537	9,000	9,000	6,670	4,771	9,200
222-0000-391.01-00	SALE OF FIXED ASSETS	7,571	12,200	0	0	0	0	3,000
LEVEL	TEXT		TEXT AMT					
BUDG	SALE OF FIXED ASSETS		3,000					
			3,000					
		-----	-----	-----	-----	-----	-----	-----
*		7,571	12,200	0	0	0	0	3,000
222-0000-396.00-00	REFUNDS	18,596	26,233	21,000	52,046	52,046	52,046	84,250
LEVEL	TEXT		TEXT AMT					
BUDG	REFUND OF INDIANA DIESEL TAX		84,250					
3	DIESEL FUEL							
	.26 SPECIAL FUEL TAX RATE							
	.21 ALL DIESEL GALLONS USED-SURCHARGE TAX-(NEW)							
			84,250					
		-----	-----	-----	-----	-----	-----	-----
*		18,596	26,233	21,000	52,046	52,046	52,046	84,250
**	CENTRAL SERVICES	738,154	697,021	845,261	876,327	483,477	423,217	913,852

CITY OF SOUTH BEND

REVENUE

2019 BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
222-0605-380.10-11	PRINT SHOP	137,136	169,692	157,051	157,051	112,606	86,432	176,751
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - PRINT SHOP ALLOCATION FOR OPERATING EXPENSES (LABOR, MACHINE COSTS). BASED ON THE PERCENTAGE OF THE SUPPLIES USED BY EACH DEPARTMENT ON A 3 YEAR AVERAGE.		176,751					
			176,751					
222-0605-380.10-29	PRINT SHOP - INTERNAL JOB	0	0	33,000	33,000	1,163	0	22,000
LEVEL	TEXT		TEXT AMT					
BUDG	2019 INTERNAL (CITY DEPTS) PRINTSHOP JOBS FOR SUPPLY BILLINGS EA MONTH		22,000					
			22,000					
222-0605-380.10-35	LABOR CHARGES	1,549,035	1,742,572	2,113,743	2,113,743	1,003,696	870,851	2,331,807
LEVEL	TEXT		TEXT AMT					
BUDG	BASED ON ESTIMATE OF LABOR (BILLABLE HOURS)BY MECHANICS ON STAFF							
04	20 MECHANICS X 1664 BILLABLE HOURS PER MECHANIC = 33,280 HOURS CITY DEPARTMENTS 2 YEAR AVERAGE 25,560 HOURS X \$74.00 TRUCKS 6,500 HOURS X \$66.00 CARS OUTSIDE AGENCY HOURS 1220 HOURS X \$70.00 THE REVENUE FOR OUTSIDE AGENCIES IS NOW IN A NEW COST CENTER 22206183801035 STANDBY LABOR 468 HRS PER SEASON X \$24.29		1,891,440 429,000 11,367 2,331,807					
222-0605-380.10-45	CENTRAL STORES	99,612	108,324	235,326	235,326	156,888	117,666	330,670
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - CENTRAL STORES ALLOCATION FOR SALARIES, BENEFITS, AND OPERATING COSTS. BASED ON THE PERCENTAGE OF TOTAL SUPPLY BUDGET (OFFICE PAPER, JANITORIAL, SAFETY) USED BY EACH DEPARTMENT.		330,670					
			330,670					
222-0605-380.10-46	RADIO SHOP	310,708	264,209	332,496	332,496	152,805	137,983	362,479
LEVEL	TEXT		TEXT AMT					
BUDG	2019 - \$70.00 PER HR BILLING RATE 4,500 LABOR BILLING HOURS X \$70		315,000					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
	1664 HRS X 3 EMPL = 4992HOURS LESS 500 HRS FOR EXTERNAL CUSTOMERS = 4500 X \$70							
	PARTS MARKUP 25%, 2YR PARTS AVG \$131,809 X 25%		32,950					
	3% OVERALL MARKUP ON LABOR AND PARTS							
	LABOR 5,000 HRS=\$352,500 X 3% OVERALL MARKUP		10,575					
	PARTS MARKUP 3% OVERALL ON 2 YR AVG \$131,809 X 3%		3,954					
	LABOR 4500 HRS X \$70 = \$315,000							
	EXTERNAL CUSTOMER LABOR 500 HRS X \$75 =\$37,500							
	TOTAL LABOR COST \$352,500 X 3%		362,479					
222-0605-380.10-87	PAYROLL COST ALLOCATION	0	0	0	0	0	0	103,305
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - PAYROLL COST ALLOC.							
	222-0606-419.31-77 BLDG MAINTENANCE		6,989					
	222-0612-419.31-77 CENTRAL STORES		41,412					
	222-0613-419.31-77 PRINT SHOP		41,412					
	222-0614-419.31-77 RADIO SHOP		13,492					
	REIMB FROM VARIOUS DIVISIONS FOR A PORTION OF PERSONNEL COSTS FOR ADMIN EMPLOYEES		103,305					
05								
	222-0605-380.10-99 MISC. REIMBURSEMENTS	100	0	0	0	0	0	0
*		2,096,591	2,284,797	2,871,616	2,871,616	1,427,158	1,212,931	3,327,012
**	EQUIPMENT SERVICES	2,096,591	2,284,797	2,871,616	2,871,616	1,427,158	1,212,931	3,327,012

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
222-0606-380.10-44	CS BUILDING MAINT	0	0	0	0	0	0	124,800

LEVEL TEXT TEXT AMT
 BUDG BUILDING MAINT REIMBURSEMENTS FOR REPAIRS AT:
 ALL THE FIRE STATIONS, ANNEX BUILDING
 OTHER CITY DEPTS 124,800
 2019 MAINT BILLABLE HRS OF 2496 HRS X \$50 LABOR
 FOR 1 1/2 BLDG MAINT EMPLOYEES 2080 HRS X 80%=1664
 BILLABLE HOURS 124,800

222-0606-380.10-48	FIRE DEPT MAINTENANCE	75,263	74,983	112,320	112,320	48,818	38,295	0
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LEVEL TEXT TEXT AMT
 BUDG NOW USING ACCOUNT 222-0606-419-1044

* -----
 75,263 74,983 112,320 112,320 48,818 38,295 124,800

** -----
 BUILDING MAINTENANCE 75,263 74,983 112,320 112,320 48,818 38,295 124,800

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
222-0612-380.10-51	CS OUTSIDE REIMBURSE	597	586	750	750	254	254	650
LEVEL	TEXT		TEXT AMT					
BUDG	2019 CENTRAL STORES OUTSIDE AGENCIES		650					
	2 YR AVG		650					
222-0612-380.10-62	OFFICE MAX REBATE	536	0	0	0	0	0	0
*		1,133	586	750	750	254	254	650
**	CENTRAL STORES	1,133	586	750	750	254	254	650

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
222-0616-367.40-00	WELLS FARGO	10,000	0	0	0	0	0	0
*		10,000	0	0	0	0	0	0
**	ENERGY/SUSTAINABILITY	10,000	0	0	0	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016	2017	2018	2018	2018	6/30/18	2019
		Actual	Actual	Original Budget	Amended Budget	YTD Actual	YTD Actual	Estimated Revenue
222-0617-380.10-56	ELECTRICITY ALLOCATION	4,064,210	3,982,825	4,109,400	4,109,400	2,555,727	2,145,778	4,266,000
LEVEL	TEXT		TEXT AMT					
BUDG	TRANSFERS FROM DEPARTMENTS FOR ELECTRICITY PAYMENT		4,266,000					
	INCLUDES 8% ALLOCATION ABOVE COSTS IN 35.01		4,266,000					
222-0617-380.10-57	NATURAL GAS ALLOCATION	353,992	418,854	615,600	615,600	334,078	324,340	648,000
LEVEL	TEXT		TEXT AMT					
BUDG	TRANSFER FROM OTHER DEPTS FOR GAS BILLS PAID		648,000					
	INCLUDES 8% ALLOCATION ABOVE COSTS IN 35-02		648,000					
		-----	-----	-----	-----	-----	-----	-----
*		4,418,202	4,401,679	4,725,000	4,725,000	2,889,805	2,470,119	4,914,000
		-----	-----	-----	-----	-----	-----	-----
**	UTILITIES & SERVICES	4,418,202	4,401,679	4,725,000	4,725,000	2,889,805	2,470,119	4,914,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
222-0618-380.10-11	PRINT SHOP	0	0	2,500	2,500	0	0	1,000
LEVEL	TEXT		TEXT AMT					
BUDG	2019 OUTSIDE AGENCIES PRINTSHOP JOBS 2 YEAR AVERAGE		1,000					
			1,000					
222-0618-380.10-35	LABOR CHARGES	113,005	125,040	121,100	121,100	75,811	67,796	120,000
LEVEL	TEXT		TEXT AMT					
BUDG	2019 OUTSIDE CUSTOMERS EQUIPMENT SERVICES LABOR HOURS 1500 X \$80.00		120,000					
			120,000					
222-0618-380.10-46	RADIO SHOP	14,580	14,678	29,960	29,960	11,133	10,728	37,500
LEVEL	TEXT		TEXT AMT					
BUDG	2019 RADIO COMMUNICATION OUTSIDE AGENCIES RADIO REPAIRS 500 HRS LABOR X \$75		37,500					
			37,500					
100		-----	-----	-----	-----	-----	-----	-----
*		127,585	139,718	153,560	153,560	86,944	78,523	158,500
**	OUTSIDE SERVICES	127,585	139,718	153,560	153,560	86,944	78,523	158,500
***	CENTRAL SERVICES	7,466,928	7,598,784	8,708,507	8,739,573	4,936,456	4,223,339	9,438,814

Fund 224 - Central Services Capital

Fund Type	Internal Service Funds				Control	City Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Proposed Budget	Forecast				Budget Variance	%
						2020	2021	2022	2023	2018-2019	Change
Revenue											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	913	875	2,000	1,325	1,200	1,200	1,300	1,300	1,300	(800)	-40%
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	130,519	286,700	77,000	-	375,000	82,012	82,012	92,855	92,855	298,000	387%
Total Revenue	131,432	287,575	79,000	1,325	376,200	83,212	83,312	94,155	94,155	297,200	376%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	22,299	23,273	12,000	-	5,000	-	-	-	-	(7,000)	-58%
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	10,495	67,985	55,000	4,650	61,000	60,000	60,000	60,000	60,000	6,000	11%
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	7,813	19,345	19,931	29,946	30,852	7,813	-
Interest & Fees	-	-	-	-	1,187	2,667	2,082	2,910	2,004	1,187	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	10,495	67,985	55,000	4,650	70,000	82,012	82,013	92,856	92,856	15,000	27%
Capital											
Land	-	-	-	-	-	-	-	-	-	-	-
Land Improvements	-	-	-	-	-	-	-	-	-	-	-
Bldgs & Bldg Improve.	150,026	-	-	-	-	-	-	-	-	-	-
Motor Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery & Equipment	23,369	114,180	88,036	72,160	300,000	-	-	-	-	211,964	241%
Total Capital	173,395	114,180	88,036	72,160	300,000	-	-	-	-	211,964	241%
Total Expenditures	206,189	205,438	155,036	76,810	375,000	82,012	82,013	92,856	92,856	219,964	142%
Net Surplus / (Deficit)	(74,757)	82,137	(76,036)	(75,486)	1,200	1,200	1,299	1,299	1,299		
Beginning Cash Balance	186,635	111,965	194,599	-	118,563	119,763	120,963	122,262	123,561	Cash Reserve	
Cash Adjustments	87	497	-	-	-	-	-	-	-	No reserve requirement -	
Ending Cash Balance	111,965	194,599	118,563	-	119,763	120,963	122,262	123,561	124,860	Capital fund - spend down to zero	
Cash Reserves Target	-	-	-	-	-	-	-	-	-		

Fund Purpose:

This fund accounts for capital expenditures for the Central Services Department.

Explanation of Revenue Sources:

This fund receives transfers from the Central Services Operating Fund (222).

Explanation of Expenditures and Significant Changes/Variations:

Fund 224 - Central Services Capital

Five-Year Capital Improvement Plan

Name	Funding Source	2019 Budget	Forecast				Total	Justification
			2020	2021	2022	2023		
Replacement Capital								
Replacement Forklift, Sample St Garage (\$41,500), Lease Purchase		9,000	9,000	9,000	9,000	9,000	45,000	Replace 30 yr old Forklift
New Fleet Software, replacing Navaline Fleet		300,000	-	-	-	-	300,000	replacing Navaline software
Replacement of Truck 801, Director's Truck \$35,000		-	7,590	7,590	7,590	7,590	30,360	
Replacement of 803/Central Stores delivery truck, Transit Connect \$25,000, Lease Purchase		-	5,422	5,422	5,422	5,422	21,688	
Service Truck for Sample Street Garage \$55,000-lease purchase		-	-	-	10,843	10,843	21,686	
							-	
							-	
							-	
							-	
Total Replacement Capital		309,000	22,012	22,012	32,855	32,855	418,734	
Project Capital								
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
Total Project Capital		-	-	-	-	-	-	
Total Capital		309,000	22,012	22,012	32,855	32,855	418,734	Minimum Thresholds: Equipment \$10,000 Buildings \$100,000

Explain Significant Spending on Capital Projects Below:

New Fleet Software program needs to be started and all the equipment information switched over before the new ERP system starts and before Navaline is done. The Sample Street garage needs to replace their old Forklift.

102

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
CENTRAL SERVICES CAPITAL								
224-0605-419.23-20	SMALL TOOLS & EQUIPMENT	22,299	3,273	12,000	12,000	0	0	5,000
LEVEL	TEXT	TEXT AMT						
BUDG	ZERO TURN MOWER FOR SAMPLE STREET		5,000					
			5,000					
224-0605-419.23-99	OTHER R&M SUPPLIES	0	20,000	0	0	0	0	0
*	SUPPLIES	22,299	23,273	12,000	12,000	0	0	5,000
224-0605-419.36-01	BUILDING R&M	10,495	61,729	55,000	55,000	4,650	4,650	61,000
LEVEL	TEXT	TEXT AMT						
BUDG	PARKING LOT PAVING, PHASE 3		25,000					
	SOLID WASTE COMPRESSED NATURAL GAS COMPRESSOR MAINTENANCE, REPAIRS		25,000					
	CONCRETE STEPS FOR SAMPLE STREET GARAGE		6,000					
	CONCRETE WORK IN FRONT OF GARAGE DOORS		5,000					
			61,000					
224-0605-419.36-02	OFFICE EQUIP R&M	0	6,255	0	0	0	0	0
224-0605-419.38-01	PRINCIPAL	0	0	0	0	0	0	7,813
LEVEL	TEXT	TEXT AMT						
BUDG	FORKLIFT FOR THE SAMPLE STREET GARAGE							
	LEASE PURCHASED, PRINCIPAL		7,813					
			7,813					
224-0605-419.38-02	INTEREST	0	0	0	0	0	0	1,187
LEVEL	TEXT	TEXT AMT						
BUDG	FORKLIFT FOR THE SAMPLE STREET GARAGE							
	LEASE PURCHASE, INTEREST		1,187					
			1,187					
*	OTHER SERVICES & CHARGES	10,495	67,984	55,000	55,000	4,650	4,650	70,000
224-0605-419.42-10	ESF BUILDING	150,026	0	0	0	0	0	0
224-0605-419.43-08	COMPUTER EQUIP. & NETWORK	0	0	0	0	0	0	300,000
LEVEL	TEXT	TEXT AMT						
BUDG	NEW FLEET SOFTWARE TO REPLACE THE NAVALINE FLEET		300,000					
			300,000					
224-0605-419.43-10	MATERIALS & EQUIPMENT	23,369	114,180	10,000	88,036	77,871	72,160	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
* CAPITAL		173,395	114,180	10,000	88,036	77,871	72,160	300,000
** EQUIPMENT SERVICES		206,189	205,437	77,000	155,036	82,521	76,810	375,000
*** CENTRAL SERVICES CAPITAL		206,189	205,437	77,000	155,036	82,521	76,810	375,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
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CENTRAL SERVICES CAPITAL

224-0605-361.00-00	INTEREST EARNINGS	913	875	1,000	2,000	1,668	1,325	1,200
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LEVEL	TEXT	TEXT AMT
BUDG	2019 INTEREST	1,200
		1,200

*		913	875	1,000	2,000	1,668	1,325	1,200
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224-0605-392.00-00	INTERFUND TRANSFER IN	130,519	286,700	77,000	77,000	0	0	375,000
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LEVEL	TEXT	TEXT AMT
BUDG	2019 TRANSFER FROM 222-0605-419.50-02	
	2019 CENTRAL SERVICES CAPITAL	
	PARKING LOT PAVING, PHASE 3	25,000
	SOLID WASTE CNG COMPRESSOR YRL MAINTENANCE, REPAIRS	25,000
	NEW ZERO TURN MOWER FOR SAMPLE STREET GARAGE	5,000
	FORKLIFT FOR SAMPLE ST GARAGE, LEASE PURCH \$41,500	9,000
	NEW FLEET SOFTWARE T REPLACE NAVALINE FLEET	300,000
	CONCRETE STEPS BY THE PARTS ROOM DOOR, SAMPLE ST	6,000
	CONCRETE WORK IN FRONT OF GARAGE DOORS, SAMPLE ST	5,000
101		375,000

*		130,519	286,700	77,000	77,000	0	0	375,000
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**	EQUIPMENT SERVICES	131,432	287,575	78,000	79,000	1,668	1,325	376,200
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***	CENTRAL SERVICES CAPITAL	131,432	287,575	78,000	79,000	1,668	1,325	376,200
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Fund 226 - Liability Insurance

Fund Type	Internal Service Funds				Control	City Funds					
	2016	2017	2018	2019		Forecast				Budget	
	Actual	Actual	Amended Budget	Proposed Budget		2020	2021	2022	2023	Variance	%
										2018-2019	Change
Revenue											
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	42,151	41,588	40,000	35,952	40,000	40,000	40,000	40,000	40,000	-	0%
Other Income	14,187	79,054	652,097	20,096	2,000	2,000	2,000	2,000	2,000	(650,097)	-100%
Interfund Allocation Reimb	2,221,491	2,921,201	2,061,259	1,032,067	3,931,197	3,931,197	3,931,197	3,931,197	3,131,197	1,869,938	91%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	2,277,829	3,041,843	2,753,356	1,088,115	3,973,197	3,973,197	3,973,197	3,973,197	3,173,197	1,219,841	44%
Expenditures by Dept											
Safety/Risk Management	202,963	211,107	262,724	109,429	242,103	258,045	261,839	265,736	269,739	(20,621)	-8%
Liability Insurance	801,631	1,291,733	2,058,406	910,700	2,032,932	2,042,757	2,045,811	1,984,944	1,186,870	(25,474)	-1%
Business Insurance	477,669	533,651	690,694	238,622	689,500	689,500	689,500	689,500	689,500	(1,194)	0%
Workers' Compensation	713,476	945,128	680,717	775,001	1,028,000	1,028,000	1,028,000	1,028,000	1,028,000	347,283	51%
Catastrophic Events	-	-	-	9,668	-	-	-	-	-	-	-
Total Expenditures	2,195,739	2,981,619	3,692,541	2,043,421	3,992,535	4,018,301	4,025,150	3,968,180	3,174,109	299,994	8%
Expenditures by Type											
Personnel											
Salaries & Wages	141,774	176,450	183,988	93,725	154,286	157,309	160,395	109,697	111,831	(29,702)	-16%
Fringe Benefits	70,991	90,796	93,457	42,461	60,973	82,623	85,269	77,859	80,494	(32,484)	-35%
Total Personnel	212,765	267,246	277,445	136,186	215,259	239,932	245,664	187,556	192,325	(62,186)	-22%
Supplies	14,130	11,973	26,982	3,029	17,076	17,076	17,076	17,076	17,076	(9,906)	-37%
Services & Charges											
Professional Services	262,112	217,161	188,929	133,467	184,929	184,929	184,929	184,929	184,929	(4,000)	-2%
Printing & Advertising	-	54	-	-	-	-	-	-	-	-	-
Education & Training	28,361	11,655	27,695	5,509	20,500	20,500	20,500	20,500	20,500	(7,195)	-26%
Travel	4,389	2,397	6,050	1,578	6,050	6,050	6,050	6,050	6,050	-	0%
Repairs & Maintenance	3,874	1,753	3,500	10,636	3,000	3,000	3,000	3,000	3,000	(500)	-14%
Other Interfund Allocations	41,136	80,568	111,929	55,962	144,621	145,715	146,830	147,968	149,129	32,692	29%
Insurance	1,047,621	1,283,039	1,012,835	741,562	1,408,500	1,408,500	1,408,500	1,408,500	1,408,500	395,665	39%
Other Services & Charges	581,351	1,105,772	2,011,751	930,068	1,992,600	1,992,600	1,992,600	1,992,600	1,992,600	(19,151)	-1%
Transfers Out	-	-	25,425	25,425	-	-	-	-	-	(25,425)	-100%
Total Services & Charges	1,968,844	2,702,400	3,388,114	1,904,206	3,760,200	3,761,294	3,762,409	3,763,547	2,964,708	372,086	11%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	2,195,739	2,981,619	3,692,541	2,043,421	3,992,535	4,018,301	4,025,150	3,968,180	3,174,109	299,994	8%
Net Surplus / (Deficit)	82,090	60,224	(939,185)	(955,306)	(19,338)	(45,104)	(51,953)	5,017	(912)		
Beginning Cash Balance	4,519,282	4,599,205	4,674,728		3,735,543	3,716,205	3,671,100	3,619,148	3,624,165		
Cash Adjustments	(2,167)	15,299	-		-	-	-	-	-		
Ending Cash Balance	4,599,205	4,674,728	3,735,543		3,716,205	3,671,100	3,619,148	3,624,165	3,623,252		
Cash Reserves Target	1,097,870	1,490,810	1,846,271		1,996,268	2,009,151	2,012,575	1,984,090	1,587,055		
										Cash Reserve	50% of Annual expenditures

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.

Explanation of Revenue Sources:

Revenues for this fund come from other City funds that pay a share proportionate to their anticipated liability expenses. Insurance claim reimbursements are received in this fund. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures, Staffing, and Significant Changes/Variations:

Forecast assumes ongoing EPA issues will be resolved in 2022. The cash reserve goal in this fund is \$5 million. Once the fund reaches the \$5 million cash reserve mark, allocations to departments can be decreased over time. Workers' Compensation expenses have increased in the past 18 months due to several large, unrelated injuries. The City continues to monitor the workers' compensation related accidents and provides training once an issue has been brought to the attention of the Safety & Risk Department. There is also a considerable amount of proactive training which happens throughout the City in an effort to stop any workplace injuries.

Staffing (Full-Time Employees only)

Position	2017	2018	2019	Forecast			
	Actual	Amended Budget	Proposed Budget	2020	2021	2022	2023
Non-Bargaining							
<i>Safety/Risk Management (0403)</i>							
Director of Safety & Risk	1	1	1	1	1	1	1
Workers' Compensation Specialist	1	1	1	1	1	1	1
<i>Liability Insurance (0412)</i>							
Paralegal	1	1	1	1	1	1	1
Total Non-Bargaining	3	3	3	3	3	3	3

Fund 226 - Liability Insurance

Accomplishments, Goals, KPI's

2018 Accomplishments & Outcomes

- Reduced claim count 30% compared to 2017.
- Implemented a city wide "Active Shooter" training and policy.
- Partnered with additional clinics to reduce charges at 130% of Medicare rate vs. 80% of billed rate from the clinics.
- Performed more than 85 facility audits through 2018 with an average score of 92%
- City of South Bend average cost per claim of \$2,150 vs. other employers in the area of \$6,245.
-
-
-
-
-

2019 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	2017 Actual	2018 Estimated	2019 Target	Long Term Goal
- Workers' compensation claims paid	outcome	\$723,504	\$800,000	\$600,000	\$300,000
- Employee trainings held	quality		4,592 man hours = 15.3 training hours for non public safety employees	8,000 man hours = 26.6 training hours per non public safety employee	40 hours per employee

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

2019 Significant Changes/Challenges/Opportunities

- Reduction of claim count by 15% compared to 2018 claim count.
- Total reduction of costs for injuries by 10 over 2018 total cost.
- Develop a fleet safety program for the entire City of South Bend.
- Explore and implement an environmental health and safety platform to allow supervisors and employees access to training, data entry and resources in the field. This will allow for better data sharing with all departments for more real time information.
- Develop a structure for all Safety personnel to report to Safety and Risk Management to allow better resources to all departments.
- Explore and implement a notification system for all city employees of real time information.
- Update all training materials and programs to reflect current challenges within our organization.
- Mandate basic training for all supervision as it related to Safety, Emergencies, FEMA and disasters.
- Formalize a Business Contingency plan for emergencies and shut downs.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
LIABILITY INS. PREM. RES.								
226-0403-645.10-01	SALARIED WAGES	90,715	93,576	98,574	98,574	60,659	49,286	100,546
LEVEL	TEXT	TEXT AMT						
BUDG	TOTAL FTE - 2							
	1 DIRECTOR OF SAFETY & RISK	62,661						
	1 WORKER'S COMPENSATION SPECIALIST	37,885						
		100,546						
226-0403-645.10-03	SEASONAL & INTERNS	6,845	2,943	3,000	3,000	0	0	3,000
LEVEL	TEXT	TEXT AMT						
BUDG	INTERN	3,000						
		3,000						
226-0403-645.10-04	EXTRA AND OVERTIME	522	0	0	0	0	0	0
226-0403-645.11-01	FICA - REGULAR	7,226	7,125	7,771	7,771	4,300	3,501	7,922
LEVEL	TEXT	TEXT AMT						
BUDG	REGULAR SALARIES \$100,546 X 7.65%	7,692						
	INTERN \$3,000 X 7.65%	230						
108		7,922						
226-0403-645.11-04	PERF - REGULAR	10,218	10,479	11,041	11,041	6,880	5,594	11,261
LEVEL	TEXT	TEXT AMT						
BUDG	REGULAR SALARIES \$100,546 X 11.2%	11,261						
		11,261						
226-0403-645.11-07	UNEMPLOYMENT COMP	136	0	0	0	0	0	0
226-0403-645.11-08	HEALTH INSURANCE	28,992	33,264	32,400	32,400	19,558	15,646	20,112
LEVEL	TEXT	TEXT AMT						
BUDG	HEALTH INSURANCE:							
	\$704.17 X 24 PAY PERIOD = \$16,900 X 2 FTE	33,800						
	2019 HEALTH INSURANCE DEDUCTION - ONE TIME	13,880-						
	LONG TERM DISABILITY:							
	\$4.00 X 24 PAY PERIODS = \$96 X 2 FTE	192						
		20,112						
226-0403-645.11-09	LIFE INSURANCE	240	275	432	432	150	120	240
LEVEL	TEXT	TEXT AMT						
BUDG	LIFE INSURANCE @ 2 X \$120	240						
		240						
226-0403-645.11-24	CELL PHONE ALLOWANCE	1,320	1,265	1,320	1,320	770	660	1,320
LEVEL	TEXT	TEXT AMT						

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
BUDG 2	EMPLOYEES X \$55 PER MONTH X 12 MONTHS		1,320 1,320					
226-0403-645.11-29	PARENTAL LEAVE	0	0	247	247	156	127	251
LEVEL	TEXT		TEXT AMT					
BUDG	REGULAR SALARIES \$100,546 X 0.25%		251 251					

*	PERSONNEL SERVICES	146,214	148,927	154,785	154,785	92,473	74,934	144,652
226-0403-645.21-02	PRINT SHOP	151	28	300	300	16	16	300
226-0403-645.21-03	C.S. OFFICE SUPPLIES	78	173	200	200	23	23	200
226-0403-645.21-04	OFFICE SUPPLIES	1,943	836	2,000	2,000	961	961	5,000
226-0403-645.21-05	SMALL OFFICE EQUIPMENT	220	189	3,000	3,000	137	137	0
226-0403-645.22-01	C.S. GASOLINE	955	967	1,576	1,576	656	553	1,576
226-0403-645.22-24	OTHER OPERATING SUPPLIES	10,783	9,780	19,000	19,906	1,795	1,340	10,000
LEVEL	TEXT		TEXT AMT					
BUDG	VARIOUS SAFETY/PREVENTION SUPPLIES		10,000 10,000					

*	SUPPLIES	14,130	11,973	26,076	26,982	3,588	3,029	17,076
226-0403-645.31-70	ADM FEE ALLOCATION	0	8,160	7,859	7,859	5,240	3,930	9,011
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - ADMIN FEE		9,011 9,011					
226-0403-645.31-71	CENTRAL STORES ALLOCATION	0	12	71	71	48	36	239
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - CENTRAL STORES		239 239					
226-0403-645.31-73	PRINT SHOP ALLOCATION	1,848	1,068	999	999	664	498	650
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - PRINT SHOP		650 650					
226-0403-645.31-76	IT ALLOCATION	0	0	34,683	34,683	23,120	17,340	39,825
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - IT AND/OR 311		39,825					

CITY OF SOUTH BEND

EXPENDITURES

2019 BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
			39,825					
226-0403-645.32-02	POSTAGE	63	46	150	150	60	15	150
LEVEL	TEXT		TEXT AMT					
BUDG	EXPENSES ESTIMATE		150					
			150					
226-0403-645.32-03	TRAVEL	0	0	0	0	0	0	5,050
LEVEL	TEXT		TEXT AMT					
BUDG	USE NEW TRAVEL ACCOUNTS							
226-0403-645.32-04	TELEPHONE	960	0	0	0	0	0	0
226-0403-645.32-21	TRAVEL - MILEAGE	437	211	150	150	182	182	0
226-0403-645.32-22	TRAVEL - AIRFARE	299	215	1,000	1,000	0	0	0
226-0403-645.32-23	TRAVEL - HOTEL	2,389	1,063	2,600	2,600	1,694	1,276	0
226-0403-645.32-24	TRAVEL - MEALS	437	693	800	800	107	54	0
226-0403-645.32-25	TRAVEL - OTHER	194	216	500	500	132	66	0
226-0403-645.36-03	AUTO EQUIPMENT R&M	3,874	1,753	3,500	3,500	1,395	968	3,000
LEVEL	TEXT		TEXT AMT					
BUDG	AUTO REPAIR COSTS		3,000					
0			3,000					
226-0403-645.36-04	COMPUTER EQUIP R&M	1,248	23,556	0	0	0	0	0
226-0403-645.39-10	SUBSCRIPTIONS	0	0	150	150	0	0	150
LEVEL	TEXT		TEXT AMT					
BUDG	EXPENSE ESTIMATE		150					
			150					
226-0403-645.39-11	DUES & MEMBERSHIPS	95	26	300	300	0	0	300
LEVEL	TEXT		TEXT AMT					
BUDG	EXPENSE ESTIMATE		300					
			300					
226-0403-645.39-70	EDUCATION & TRAINING	28,361	11,093	25,000	27,195	10,409	5,509	20,000
LEVEL	TEXT		TEXT AMT					
BUDG	GIBSON AND OTHER SAFETY TRAININGS - CITY-WIDE		20,000					
			20,000					
226-0403-645.39-89	MISC CHARGES & SVCS	2,414	2,096	1,000	1,000	1,870	1,594	2,000
LEVEL	TEXT		TEXT AMT					
BUDG	EXPENSE ESTIMATE - HR DRIVERS LICENSE CHECKS		2,000					
			2,000					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
*	OTHER SERVICES & CHARGES	42,619	50,208	78,762	80,957	44,921	31,466	80,375
**	SAFETY/RISK MANAGEMENT	202,963	211,108	259,623	262,724	140,982	109,429	242,103

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
226-0412-645.31-70	ADM FEE ALLOCATION	38,040	47,772	0	0	0	0	0
* 226-0412-645.31-70	OTHER SERVICES & CHARGES	38,040	47,772	0	0	0	0	0
226-0412-672.10-01	SALARIED WAGES	43,692	79,931	82,414	82,414	54,803	44,439	50,740
LEVEL	TEXT		TEXT AMT					
BUDG	TOTAL FTE - 1							
	1 PARALEGAL		55,740					
	ADJUSTMENT TO ACTUAL		5,000-					
			50,740					
226-0412-672.11-01	FICA - REGULAR	3,288	6,115	6,305	6,305	4,180	3,389	3,882
LEVEL	TEXT		TEXT AMT					
BUDG	FICA - TOTAL WAGES \$50,740 X 7.65%		3,882					
			3,882					
226-0412-672.11-04	PERF - REGULAR	4,894	8,952	9,231	9,231	6,145	4,985	5,683
LEVEL	TEXT		TEXT AMT					
BUDG	PERF - TOTAL WAGES \$50,740 X 11.2%		5,683					
			5,683					
226-0412-672.11-07	UNEMPLOYMENT COMP	61	0	0	0	0	0	0
226-0412-672.11-08	HEALTH INSURANCE	14,496	23,143	24,180	24,180	10,296	8,237	10,056
LEVEL	TEXT		TEXT AMT					
BUDG	HEALTH INSURANCE:							
	\$704.17 X 24 PAY PERIOD = \$16,900 X 1 FTE		16,900					
	2019 HEALTH INSURANCE DEDUCTION - ONE TIME		6,940-					
	LONG TERM DISABILITY:							
	\$4.00 X 24 PAY PERIODS = \$96 X 1 FTE		96					
			10,056					
226-0412-672.11-09	LIFE INSURANCE	120	178	324	324	113	90	120
LEVEL	TEXT		TEXT AMT					
BUDG	1 EMP X \$120		120					
			120					
226-0412-672.11-29	PARENTAL LEAVE	0	0	206	206	137	111	126
LEVEL	TEXT		TEXT AMT					
BUDG	TOTAL WAGES \$50,740 X 0.25%		126					
			126					

		2016	2017	2018	2018	2018	6/30/18	2019
		Actual	Actual	Original	Amended	YTD	YTD	Proposed
ACCOUNT NUMBER	ACCOUNT DESCRIPTION			Budget	Budget	Actual	Actual	Expenditures
*	PERSONNEL SERVICES	66,551	118,319	122,660	122,660	75,674	61,252	70,607
	226-0412-672.31-01 LEGAL SERVICES	167,468	106,661	65,929	65,929	46,980	36,842	65,929
LEVEL	TEXT		TEXT AMT					
BUDG	ESTIMATED LEGAL FEES FOR LIABILITY CLAIMS NOT CHARGED TO DEPARTMENTS		65,929					
			65,929					
	226-0412-672.31-70 ADM FEE ALLOCATION	0	0	68,317	68,317	45,544	34,158	40,207
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - ADMIN FEE		40,207					
			40,207					
	226-0412-672.31-77 PAYROLL COST ALLOCATION	0	0	0	0	0	0	54,689
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - PAYROLL COST ALLOC.							
	101-0501-380.10-87 LEGAL DEPT		54,689					
113	REIMB LEGAL DEPT FOR 50% OF PERSONNEL COSTS FOR ASSISTANT CITY ATTORNEY		54,689					
	226-0412-672.32-03 TRAVEL	0	0	0	0	0	0	1,000
	226-0412-672.32-21 TRAVEL - MILEAGE	0	0	1,000	1,000	0	0	0
	226-0412-672.32-22 TRAVEL - AIRFARE	497	0	0	0	0	0	0
	226-0412-672.32-24 TRAVEL - MEALS	113	0	0	0	0	0	0
	226-0412-672.32-25 TRAVEL - OTHER	23	0	0	0	0	0	0
	226-0412-672.33-02 PUBLICATION LEGAL NOTICES	0	54	0	0	0	0	0
	226-0412-672.39-01 REFND,AWARDS,INDEMNITIES	331,541	232,766	900,000	1,000,000	346,710	318,394	1,000,000
LEVEL	TEXT		TEXT AMT					
BUDG	EST. CLAIMS MANAGED BY THE CITY LEGAL DEPARTMENT		600,000					
	EST. COST SHARE RELATED TO ENVIRONMENTAL CLEANUP		400,000					
			1,000,000					
	226-0412-672.39-02 PROF SERV - EPA	197,398	785,599	0	800,000	526,929	460,054	800,000
LEVEL	TEXT		TEXT AMT					
BUDG	PROFESSIONAL SERVICE EPA		800,000					
			800,000					
	226-0412-672.39-70 EDUCATION & TRAINING	0	563	500	500	0	0	500
LEVEL	TEXT		TEXT AMT					
BUDG	ESTIMATED TRAINING COSTS FOR CLAIMS ADJUSTER		500					
			500					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
*	OTHER SERVICES & CHARGES	697,040	1,125,643	1,035,746	1,935,746	966,163	849,449	1,962,325
**	LIABILITY COVERAGE	801,631	1,291,734	1,158,406	2,058,406	1,041,837	910,700	2,032,932

		2016	2017	2018	2018	2018	6/30/18	2019
		Actual	Actual	Original Budget	Amended Budget	YTD Actual	YTD Actual	Proposed Expenditures
ACCOUNT NUMBER	ACCOUNT DESCRIPTION							
226-0417-672.31-06	OTHER PROFESSIONAL SVCS	44,644	59,500	71,000	71,000	44,625	44,625	66,000
LEVEL	TEXT		TEXT AMT					
BUDG	GIBSON PROPERTY ADVISORY SERVICES		36,000					
	GIBSON WORK COMPENSATION		26,500					
	JWF LIABILITY INSURANCE MMSEA REPORTING		2,500					
	NOTARY BONDS, SPECIAL EVENTS, ROPES COURSE		1,000					
			66,000					
226-0417-672.34-02	LIABILITY INSURANCE	433,025	420,608	441,449	441,449	459,922	29,173	473,500
LEVEL	TEXT		TEXT AMT					
BUDG	PROPERTY/CRIME/LIQUOR COVERAGES							
	EST PROPERTY GIBSON 7/1/18 TO 6/30/19 RENEWAL		429,626					
	LIQUOR LIABILITY		2,500					
	EDDY STREET COMMONS		23,000					
	FLOOD		9,000					
	CRIME		9,374					
			473,500					
226-0417-672.39-01	REFNDS,AWARDS,INDEMNITIES	0	53,543	150,000	152,820	147,268	139,400	150,000
LEVEL	TEXT		TEXT AMT					
BUDG	ESTIMATED PROPERTY CLAIMS BELOW DEDUCTIBLE OF \$100,000		150,000					
			150,000					
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*	OTHER SERVICES & CHARGES	477,669	533,651	662,449	665,269	651,815	213,197	689,500
226-0417-672.50-02	INTERFUND TRANSFER OUT	0	0	0	25,425	25,425	25,425	0
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*	OTHER USES	0	0	0	25,425	25,425	25,425	0
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**	BUSINESS INSURANCE	477,669	533,651	662,449	690,694	677,240	238,622	689,500

CITY OF SOUTH BEND

EXPENDITURES

2019 BUDGET

		2016	2017	2018	2018	2018	6/30/18	2019
		Actual	Actual	Original	Amended	YTD	YTD	Proposed
ACCOUNT NUMBER	ACCOUNT DESCRIPTION			Budget	Budget	Actual	Actual	Expenditures
226-0418-671.31-07	WORK COMP 3RD PTY AD FEE	50,000	51,000	52,000	52,000	52,000	52,000	53,000
LEVEL	TEXT		TEXT AMT					
BUDG	JWF THIRD PARTY ADMINISTRATOR FEE		53,000					
	CURRENT CONTRACT THROUGH 1/1/19							
	2019 = \$53,000		53,000					
226-0418-671.34-01	WORKMEN'S COMP	175,096	203,612	140,000	140,000	199,736	124,641	250,000
LEVEL	TEXT		TEXT AMT					
BUDG	TEAMSTER/NON-BARGAINING CLAIMS ESTIMATE		250,000					
			250,000					
226-0418-671.34-02	LIABILITY INSURANCE	134,730	138,928	140,000	140,000	150,043	150,043	160,000
LEVEL	TEXT		TEXT AMT					
BUDG	JWF SPECIALTY (MIDWEST) EXCESSIVE WORK COMP ESTIMATE		160,000					
			160,000					
226-0418-671.34-20	WORKERS COMP/POLICE FIRE	278,183	499,573	289,386	289,386	466,185	426,020	500,000
LEVEL	TEXT		TEXT AMT					
BUDG	POLICE/FIRE WORK COMP CLAIMS ESTIMATE		500,000					
			500,000					
226-0418-671.34-29	W.C. POLICE/FIRE TERM CLM	26,587	20,318	2,000	2,000	12,115	11,686	25,000
LEVEL	TEXT		TEXT AMT					
BUDG	CONTINUED CLAIM COSTS ESTIMATE		25,000					
			25,000					
226-0418-671.39-12	PHYSICAL EXAMINATIONS	26,758	16,160	15,000	15,000	7,219	7,219	15,000
LEVEL	TEXT		TEXT AMT					
BUDG	POLICE/FIRE PHYSICALS, CDL PHYSICALS		15,000					
	SOME COSTS MOVED TO ACTIVATE CLINIC - REDUCE BUDGET		15,000					
			15,000					
226-0418-671.39-80	CITY DRUG PROGRAM	22,122	15,537	20,000	22,331	4,756	3,393	20,000
LEVEL	TEXT		TEXT AMT					
BUDG	DRUG TESTING PROGRAM - POLICE/FIRE		20,000					
	DOT DRUG TESTING MOVED TO ACTIVATE CLINIC							
	REDUCE BUDGET		20,000					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
226-0418-671.39-81	PREVENTION PROGRAMS	0	0	20,000	20,000	4,143	0	5,000

LEVEL	TEXT	TEXT AMT	
BUDG	ESTIMATED COSTS FOR VARIOUS PREVENTION PROGRAMS	5,000	5,000

*	OTHER SERVICES & CHARGES	713,476	945,128	678,386	680,717	896,197	775,001	1,028,000
**	WORKER'S COMPENSATION	713,476	945,128	678,386	680,717	896,197	775,001	1,028,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
226-0419-672.36-01	BUILDING R&M	0	0	0	0	9,668	9,668	0
*	OTHER SERVICES & CHARGES	0	0	0	0	9,668	9,668	0
226-0419-672.43-02	MOTOR EQUIPMENT	0	0	0	0	2,796	0	0
*	CAPITAL	0	0	0	0	2,796	0	0
**	CATASTROPHIC EVENTS	0	0	0	0	12,464	9,668	0
***	LIABILITY INS. PREM. RES.	2,195,739	2,981,621	2,758,864	3,692,541	2,768,720	2,043,421	3,992,535

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
LIABILITY INS. PREM. RES.								
226-0000-340.01-00	GENERAL FUND	883,608	1,667,580	670,112	670,112	446,736	335,052	2,105,145

LEVEL	TEXT	TEXT AMT
BUDG	2019 FIXED COST ALLOCATION - LIABILITY INSURANCE	
	101-0101-413.34-02 MAYOR	1,684
	101-0201-411.34-02 CITY CLERK	1,191
	101-0301-411.34-02 COMMON COUNCIL	2,144
	101-0401-415.34-02 ADMIN & FINANCE	7,345
	101-0404-453.34-02 MORRIS PAC	22,327
	101-0405-453.34-02 PALAIS ROYALE	11,140
	101-0501-415.34-02 LEGAL DEPT	26,832
	101-0602-431.34-02 ENGINEERING	28,225
	101-0801-421.34-02 POLICE DEPARTMENT	1,628,559
	101-0901-422.34-02 FIRE DEPARTMENT	374,983
	101-1008-415.34-02 HUMAN RIGHTS	715
		2,105,145

226-0000-340.02-00	PARKS & REC FUND	98,760	119,340	136,460	136,460	90,976	68,232	219,911
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LEVEL	TEXT	TEXT AMT
BUDG	2019 FIXED COST ALLOCATION - LIABILITY INSURANCE	
0	201-1100-452.34-02 PARKS ADMIN	219,911
		219,911

226-0000-340.03-00	MVH FUND	389,124	300,612	398,564	398,564	265,712	199,284	471,559
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LEVEL	TEXT	TEXT AMT
BUDG	2019 FIXED COST ALLOCATION - LIABILITY INSURANCE	
	202-0607-431.34-02 STREET DEPT	471,559
		471,559

226-0000-340.04-00	PARKING GARAGE FUND	9,420	8,712	8,064	8,064	5,376	4,032	8,752
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LEVEL	TEXT	TEXT AMT
BUDG	2019 FIXED COST ALLOCATION - LIABILITY INSURANCE	
	601-0460-645.34-02 MAIN ST PARKING GARAGE	1,317
	601-0462-645.34-02 LEIGHTON PARKING GARAGE	3,681
	601-0464-645.34-02 WAYNE ST PARKING GARAGE	3,754
		8,752

226-0000-340.05-00	CENTURY CENTER FUND	21,879	27,053	32,160	32,160	27,115	19,075	38,295
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LEVEL	TEXT	TEXT AMT
BUDG	2019 FIXED COST ALLOCATION - LIABILITY INSURANCE	
	670-0406-645.34-02 CENTURY CENTER	38,295
		38,295

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
226-0000-340.06-00	SOLID WASTE FUND	100,476	76,404	105,956	105,956	70,640	52,980	131,839
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - LIABILITY INSURANCE							
	610-0610-791.34-02 SOLID WASTE		131,839					
			131,839					
226-0000-340.07-00	WATER WORKS FUND	134,484	161,532	158,252	158,252	105,504	79,128	193,032
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - LIABILITY INSURANCE							
	620-0640-658.34-02 WATER WORKS		193,032					
			193,032					
226-0000-340.08-00	SEWAGE WORKS FUND	276,912	305,808	329,280	329,280	219,520	164,640	395,694
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - LIABILITY INSURANCE							
	641-0621-792.34-02 SEWERS		140,185					
	641-0625-792.34-02 CONCRETE CREW		715					
	641-0630-793.34-02 WASTEWATER		253,364					
	641-0631-793.34-04 ORGANIC RESOURCES		1,430					
			395,694					
226-0000-340.09-00	SEWER INSURANCE FUND	132	108	104	104	72	54	477
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - LIABILITY INSURANCE							
	640-0620-811.34-02 SEWER INSURANCE		477					
			477					
226-0000-340.11-00	ECONOMIC DEVELOPMENT	142,776	142,500	73,069	73,069	48,712	36,534	87,674
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - LIABILITY INSURANCE							
	211-1001-460.34-02 DCI		87,674					
			87,674					
226-0000-340.12-00	CONSOLIDATED BLDG DEPT	117,024	21,612	80,035	80,035	35,736	26,802	72,489
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - LIABILITY INSURANCE							
	600-1201-415.34-02 CODE ENFORCEMENT		58,325					
	600-1207-415.34-02 ANIMAL CARE & CONTROL		5,046					
	600-1306-415.34-02 BUILDING DEPT		8,165					
	219-1209-415.34-02 CODE ENFORCE NEAT CREW		953					
			72,489					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
226-0000-340.13-00	CENIRAL SERVICES	32,340	18,660	33,965	33,965	22,648	16,986	151,059

LEVEL	TEXT	TEXT AMT
BUDG	2019 FIXED COST ALLOCATION - LIABILITY INSURANCE	
	222-0605-419.34-02 EQUIPMENT SERVICES	132,580
	222-0606-419.34-02 BUILDING MAINT	16,096
	222-0612-419.34-02 CENIRAL STORES	953
	222-0613-419.34-02 PRINT SHOP	238
	222-0614-419.34-02 RADIO SHOP	715
	222-0680-419.34-02 FACILITY MANAGEMENT	477
		151,059

226-0000-340.14-00	HALL OF FAME	5,796	0	0	0	0	0	0
226-0000-340.16-00	COIT - STUDEBAKER MUSEUM	7,128	7,140	6,873	6,873	4,584	3,438	8,631

LEVEL	TEXT	TEXT AMT
BUDG	2019 FIXED COST ALLOCATION - LIABILITY INSURANCE	
	404-0409-453.34-02 COIT/STUDEBAKER MUSEUM	8,631
		8,631

226-0000-340.26-00	OTHER FUNDS	540	59,580	20,162	23,298	31,064	23,298	40,207
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LEVEL	TEXT	TEXT AMT
BUDG	2019 FIXED COST ALLOCATION - LIABILITY INSURANCE	
	288-0902-422.34-02 EMS OPERATING FUND	40,207
		40,207

226-0000-340.31-00	IT & 311 CALL CENTER FUND	1,092	4,560	5,067	5,067	3,376	2,532	6,433
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LEVEL	TEXT	TEXT AMT
BUDG	2019 FIXED COST ALLOCATION - LIABILITY INSURANCE	
	279-0104-413.34-02 311 CALL CENTER	1,668
	279-0672-415.34-02 IT/INNOVATION	4,765
		6,433

*		2,221,491	2,921,201	2,058,123	2,061,259	1,377,771	1,032,067	3,931,197
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226-0000-361.00-00	INTEREST EARNINGS	42,151	41,588	40,000	40,000	46,823	35,952	40,000
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LEVEL	TEXT	TEXT AMT
BUDG	ESTIMATED INTEREST ON CASH RESERVES IN FUND	40,000
		40,000

*		42,151	41,588	40,000	40,000	46,823	35,952	40,000
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226-0000-380.02-20	OTHER DAMAGE REIMBURSEMT	0	42,292	0	3,317	3,317	3,317	0
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
226-0000-380.10-99	MISC. REIMBURSEMENTS	0	120	0	0	0	0	0
*		0	42,412	0	3,317	3,317	3,317	0
**	LIABILITY INS. PREM. RES.	2,263,642	3,005,201	2,098,123	2,104,576	1,427,911	1,071,336	3,971,197

ACCOUNT NUMBER		ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
226-0418-380.10-99		MISC. REIMBURSEMENTS	14,187	36,642	2,000	16,780	16,780	16,780	2,000
LEVEL	TEXT	TEXT AMT							
BUDG	EXCESSIVE WORKERS COMP	2,000							
		2,000							
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*			14,187	36,642	2,000	16,780	16,780	16,780	2,000
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**	WORKER'S COMPENSATION		14,187	36,642	2,000	16,780	16,780	16,780	2,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
226-0419-380.10-83	INSURANCE CLAIM	0	0	0	632,000	0	0	0
*		0	0	0	632,000	0	0	0
**	CATASTROPHIC EVENTS	0	0	0	632,000	0	0	0
***	LIABILITY INS. PREM. RES.	2,277,829	3,041,843	2,100,123	2,753,356	1,444,691	1,088,115	3,973,197

Fund 101 - General Fund

Fund Type	General Fund					Control	City Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Proposed Budget		Forecast				Budget Variance	%
							2020	2021	2022	2023	2018-2019	Change
Revenue												
Property Taxes	39,362,139	39,568,076	40,735,612	22,404,587	41,142,970		41,142,970	41,142,970	41,142,970	41,142,970	407,358	1%
Other Taxes	4,287,027	4,433,582	4,237,259	1,967,075	5,146,140		5,454,000	5,454,000	5,454,000	5,454,000	908,881	21%
Grants/Intergovernmental	331,625	-	144,614	-	293,744		293,744	-	-	-	149,130	103%
Licenses & Permits	189,840	229,368	235,586	170,359	228,950		228,950	228,950	228,950	228,950	(6,636)	-3%
Charges for Services	918,761	759,900	941,358	485,123	819,177		849,332	874,254	899,923	917,549	(122,181)	-13%
Fines, Forfeitures, and Fees	14,712	8,919	8,920	7,149	8,620		8,620	8,620	8,620	8,620	(300)	-3%
Interest Earnings	227,436	205,161	240,000	192,823	300,000		300,000	300,000	300,000	300,000	60,000	25%
Donations	330,000	330,000	337,500	-	365,000		365,000	365,000	365,000	365,000	27,500	8%
Payment in Lieu of Taxes	4,620,384	6,208,332	6,332,487	3,166,242	6,340,990		6,340,990	6,340,990	6,340,990	6,340,990	8,503	0%
Other Income	2,367,055	2,452,667	2,453,452	1,063,729	2,451,566		2,481,146	2,507,859	2,535,312	2,556,234	(1,886)	0%
Interfund Allocation Reimb	3,824,590	4,976,976	5,454,725	2,714,448	7,460,048		7,612,157	7,644,295	7,677,074	7,710,510	2,005,323	37%
Transfers In	3,673	-	413,714	-	120,000		-	-	-	-	(293,714)	-71%
Total Revenue	56,477,242	59,172,981	61,535,227	32,171,535	64,677,205		65,076,909	64,866,937	64,952,839	65,024,823	3,141,978	5%
Expenditures by Dept												
101-0101 Mayor's Office	679,425	825,705	908,142	441,410	893,420		970,805	990,539	1,011,894	1,033,906	(14,722)	-2%
101-0201 City Clerk	375,011	468,303	573,553	262,559	526,096		565,266	576,962	588,951	601,239	(47,457)	-8%
101-0301 Common Council	481,078	471,079	670,013	281,634	601,670		664,348	664,348	663,348	663,348	(68,343)	-10%
101-0302 WNIT Contract	43,000	43,000	43,000	43,000	43,000		43,000	-	-	-	-	0%
101-0401 Admin & Finance	1,982,088	2,408,921	2,639,826	1,196,486	2,569,290		2,818,711	2,848,025	2,931,332	2,966,170	(70,536)	-3%
101-0404 Morris PAC	993,017	1,183,617	1,320,791	468,337	1,296,153		1,395,618	1,423,530	1,452,001	1,481,041	(24,638)	-2%
101-0405 Palais Royale	427,468	495,908	541,428	186,613	461,029		491,486	501,316	511,342	521,569	(80,399)	-15%
101-0501 Legal Dept	976,457	1,080,233	1,200,973	513,920	1,276,044		1,383,187	1,410,261	1,411,755	1,439,403	71,071	6%
101-0602 Engineering Dept	1,015,087	1,196,927	1,750,084	727,177	3,006,607		3,090,382	3,140,238	4,226,028	3,257,123	1,256,523	72%
101-0616 Sustainability	-	-	-	-	278,740		364,226	366,905	369,651	372,467	278,740	-
101-0628 AmeriCorps Grant	-	-	366,188	-	432,970		450,472	454,198	458,027	461,962	66,782	18%
101-0801 Police Dept	24,901,731	28,166,148	29,626,242	14,817,363	31,279,514		30,295,245	32,835,176	20,067,772	34,059,946	1,653,272	6%
101-0901 Fire Dept	18,567,501	20,579,934	21,743,343	10,728,139	21,656,966		22,888,595	23,330,426	23,783,385	24,247,820	(86,377)	0%
101-1008 Human Rights	349,157	404,887	447,133	201,062	355,706		384,014	391,189	398,520	406,010	(91,427)	-20%
Total Expenditures	50,791,020	57,324,663	61,830,716	29,867,700	64,677,205		65,805,354	68,933,113	57,874,005	71,512,003	2,846,489	5%
Expenditures by Type												
Personnel												
Salaries & Wages	32,038,277	32,875,236	34,854,681	17,249,237	36,635,686		38,374,569	38,998,839	27,368,039	40,441,523	1,781,005	5%
Fringe Benefits	12,819,190	12,764,266	14,303,986	6,645,183	12,463,762		14,061,925	16,473,753	17,017,599	17,431,431	(1,840,224)	-13%
Total Personnel	44,857,467	45,639,502	49,158,667	23,894,420	49,099,448		52,436,494	55,472,591	44,385,638	57,872,954	(59,219)	0%
Supplies	723,098	1,077,315	1,604,238	864,754	1,904,122		1,023,821	1,024,684	1,025,562	1,026,456	299,884	19%
Services & Charges												
Professional Services	952,015	1,130,445	1,634,842	599,136	1,615,036		1,694,358	1,627,183	1,653,024	1,628,880	(19,806)	-1%
Printing & Advertising	125,953	325,957	324,341	57,406	129,975		131,425	132,720	134,042	135,389	(194,366)	-60%
Utilities	570,536	578,758	658,250	343,728	673,750		678,230	682,800	687,461	692,215	15,500	2%
Education & Training	123,447	117,982	152,720	86,542	143,110		144,270	144,433	143,600	143,769	(9,610)	-6%
Travel	70,973	59,463	97,693	39,267	90,367		90,925	91,392	91,869	92,355	(7,326)	-7%
Repairs & Maintenance	1,631,005	1,868,954	1,447,801	772,607	2,075,189		1,228,974	1,233,126	1,237,341	1,241,620	627,388	43%
Other Interfund Allocations	472,635	4,285,524	5,063,218	2,530,614	5,522,107		5,510,103	5,610,533	5,712,966	5,817,446	458,889	9%
Debt Service												
Principal	28,425	171,736	434,761	83,113	156,589		163,165	155,458	14,135	14,227	(278,172)	-64%
Interest & Fees	4,075	13,320	10,978	5,042	6,624		5,298	2,896	1,281	1,282	(4,354)	-40%
Grants & Subsidies	3,525	4,606	39,000	14,760	40,000		40,000	40,000	40,000	40,000	1,000	3%
Insurance	881,712	1,667,580	670,112	335,052	2,105,145		2,146,538	2,188,713	2,205,608	2,248,968	1,435,033	214%
Other Services & Charges	346,154	383,523	501,567	240,759	481,872		496,453	510,977	525,563	540,206	(19,695)	-4%
Transfers Out	-	-	500	500	618,871		-	-	-	-	618,371	123674%
Total Services & Charges	5,210,455	10,607,846	11,035,783	5,108,526	13,658,635		12,329,739	12,420,232	12,446,888	12,596,357	2,622,852	24%
Capital	-	-	32,028	-	15,000		15,300	15,606	15,918	16,236	(17,028)	-53%
Total Expenditures	50,791,020	57,324,663	61,830,716	29,867,700	64,677,205		65,805,354	68,933,113	57,874,005	71,512,003	2,846,489	5%
Net Surplus / (Deficit)	5,686,222	1,848,318	(295,489)	2,303,835	-		(728,445)	(4,066,176)	7,078,834	(6,487,181)		
Beginning Cash Balance	30,399,044	34,363,151	36,417,969		36,122,480		36,122,480	35,394,035	31,327,859	38,406,692		Cash Reserve
Cash Adjustments	(1,722,115)	206,500	-		-		-	-	-	-		35% of Annual expenditures
Ending Cash Balance	34,363,151	36,417,969	36,122,480		36,122,480		35,394,035	31,327,859	38,406,692	31,919,511		
Cash Reserves Target	17,776,857	20,063,632	21,640,751		22,637,022		23,031,874	24,126,590	20,255,902	25,029,201		
Fund Purpose:	The General Fund is the primary operating fund for City operations including general government, public safety, certain culture and recreation expenses, and certain debt service obligations. The main source of revenue is property taxes.											

Fund 101 - General Fund Department 0302 - WNIT Contract

Expenditures by Type	2016	2017	2018	06/30/18 Actual	2019 Proposed Budget	Forecast				Budget Variance 2018-2019	% Change
	Actual	Actual	Amended Budget			2020	2021	2022	2023		
	Personnel										
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	43,000	43,000	43,000	43,000	43,000	43,000	-	-	-	-	0%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	43,000	43,000	43,000	43,000	43,000	43,000	-	-	-	-	0%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	43,000	43,000	43,000	43,000	43,000	43,000	-	-	-	-	0%
Revenue											
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-	-	-	-	-	-

Department Purpose:

In 2012 the City, along with the City of Mishawaka and St. Joseph County, entered into an agreement with WNIT Public Television for the establishment and maintenance of a public access channel which is used to broadcast all public Common Council meetings, among other things. The allocation of costs is \$43,000 to South Bend, \$13,000 to Mishawaka and \$29,000 to Saint Joseph County. The current WNIT contract expires February 2, 2020.

Explanation of Revenue Sources:

This department is funded by property tax revenue collected in the General Fund.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
101-0302-411.31-06	OTHER PROFESSIONAL SVCS	43,000	43,000	43,000	43,000	43,000	43,000	43,000
LEVEL	TEXT		TEXT AMT					
BUDG	2019 WNIT CONTRACT ESTIMATE		43,000					
	THE COST ALLOCATION IS AS FOLLOWS:							
	SOUTH BEND - \$43,000							
	MISHAWAKA - 13,000							
	ST. JOE COUNTY - 29,000							
	TOTAL - \$85,000							
			43,000					
*	OTHER SERVICES & CHARGES	43,000	43,000	43,000	43,000	43,000	43,000	43,000
**	WNIT CONTRACT	43,000	43,000	43,000	43,000	43,000	43,000	43,000

Fund 102 - Rainy Day

Fund Type	Special Revenue Funds				Control	City Funds				Budget Variance 2018-2019	%	
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual		2019 Proposed Budget	Forecast					
							2020	2021	2022			2023
Revenue												
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	
Local Income Taxes	1,405,850	-	-	-	-	-	-	-	-	-	-	
Other Taxes	-	-	-	-	-	-	-	-	-	-	-	
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-	
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-	
Interest Earnings	86,416	93,891	160,000	82,803	160,000	160,000	160,000	160,000	160,000	-	0%	
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	
Donations	-	-	-	-	-	-	-	-	-	-	-	
Other Income	-	-	-	-	-	-	-	-	-	-	-	
Transfers In	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue	1,492,266	93,891	160,000	82,803	160,000	160,000	160,000	160,000	160,000	-	0%	
Expenditures by Type												
Personnel												
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-	
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-	
Total Personnel	-	-	-	-	-	-	-	-	-	-	-	
Supplies	-	-	-	-	-	-	-	-	-	-	-	
Services & Charges												
Professional Services	-	-	-	-	-	-	-	-	-	-	-	
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-	
Utilities	-	-	-	-	-	-	-	-	-	-	-	
Education & Training	-	-	-	-	-	-	-	-	-	-	-	
Travel	-	-	-	-	-	-	-	-	-	-	-	
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-	
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-	
Debt Service												
Principal	-	-	-	-	-	-	-	-	-	-	-	
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-	
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-	
Insurance	-	-	-	-	-	-	-	-	-	-	-	
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	
Total Services & Charges	-	-	-	-	-	-	-	-	-	-	-	
Capital	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditures	-	-	-	-	-	-	-	-	-	-	-	
Net Surplus / (Deficit)	1,492,266	93,891	160,000	82,803	160,000	160,000	160,000	160,000	160,000			
Beginning Cash Balance	8,678,882	10,166,491	10,294,137		10,454,137	10,614,137	10,774,137	10,934,137	11,094,137			
Cash Adjustments	(4,657)	33,755	-		-	-	-	-	-			
Ending Cash Balance	10,166,491	10,294,137	10,454,137		10,614,137	10,774,137	10,934,137	11,094,137	11,254,137			
Cash Reserves Target	8,805,172	8,555,157	8,758,644		11,763,118	10,503,354	9,757,473	9,659,085	9,673,877			

Cash Reserve
3% of total expenditures in previous fiscal year

Fund Purpose:

This fund is used to accumulate cash reserves for unforeseen purposes. 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.

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.

The cash reserve requirement for this fund is 3% of prior year operational expenditures, excluding one-time capital expenditures.

Explanation of Revenue Sources:

This fund receives revenue from interest earned on the fund's cash balance. Interest rates are expected to rise over the next few years, increasing interest earnings revenue.

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. 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.

Explanation of Expenditures and Significant Changes/Variations:

No expenditures are budgeted at this time.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
RAINY DAY FUND								
102-0000-316.10-00	SPECIAL DISTRIBUTION	1,405,850	0	0	0	0	0	0
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*		1,405,850	0	0	0	0	0	0
102-0000-361.00-00	INTEREST EARNINGS	86,416	93,891	80,000	160,000	113,429	82,803	160,000
LEVEL	TEXT	TEXT AMT						
BUDG	ESTIMATED INTEREST EARNINGS ON FUND BALANCES PER TRENDS	160,000						
		160,000						
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*		86,416	93,891	80,000	160,000	113,429	82,803	160,000
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**	RAINY DAY FUND	1,492,266	93,891	80,000	160,000	113,429	82,803	160,000
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***	RAINY DAY FUND	1,492,266	93,891	80,000	160,000	113,429	82,803	160,000

Fund 217 - Gift, Donation, Bequest

Fund Type	Special Revenue Funds				Control	City Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Proposed Budget	Forecast				Budget Variance 2018-2019	%
						2020	2021	2022	2023		
Revenue											
Interest Earnings	703	1,256	1,600	1,001	800	800	800	800	800	(800)	-50%
Hesburgh-MLK Memorial	145,000	146,593	-	-	-	-	-	-	-	-	-
Historic Preservation Commis.	-	-	20,000	18,410	-	-	-	-	-	(20,000)	-100%
Animal Care & Control	3,197	37,463	35,650	33,109	25,000	25,000	25,000	25,000	25,000	(10,650)	-30%
Total Revenue	148,900	185,312	57,250	52,520	25,800	25,800	25,800	25,800	25,800	(31,450)	-55%
Expenditures by Project											
Bartlett St Roundabout Design	-	3,000	-	-	-	-	-	-	-	-	-
Bike Signage	-	-	2,500	-	2,500	2,500	2,500	2,500	2,500	-	0%
Hesburgh-MLK Memorial	97,000	193,866	728	350	-	-	-	-	-	(728)	-100%
Historic Preservation Commis.	-	-	-	-	5,000	-	-	-	-	5,000	-
Animal Care & Control	-	4,478	40,200	8,308	40,000	40,000	40,000	22,000	22,000	(200)	0%
Total Expenditures	97,000	201,343	43,428	8,658	47,500	42,500	42,500	24,500	24,500	4,072	9%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	2,500	-	5,000	2,500	2,500	2,500	2,500	2,500	100%
Services & Charges											
Professional Services	-	3,000	34,000	5,525	22,000	22,000	22,000	22,000	22,000	(12,000)	-35%
Printing & Advertising	-	-	-	-	2,500	-	-	-	-	2,500	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	1,000	338	8,000	8,000	8,000	-	-	7,000	700%
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	97,000	198,343	5,928	2,795	10,000	10,000	10,000	-	-	4,072	69%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	97,000	201,343	40,928	8,658	42,500	40,000	40,000	22,000	22,000	1,572	4%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	97,000	201,343	43,428	8,658	47,500	42,500	42,500	24,500	24,500	4,072	9%
Net Surplus / (Deficit)	51,900	(16,031)	13,822	43,862	(21,700)	(16,700)	(16,700)	1,300	1,300		
Beginning Cash Balance	64,775	116,569	100,898	-	114,720	93,020	76,320	59,620	60,920	Cash Reserve	
Cash Adjustments	(106)	360	-	-	-	-	-	-	-	No reserve requirement	
Ending Cash Balance	116,569	100,898	114,720	114,720	93,020	76,320	59,620	60,920	62,220		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		

Fund Purpose:

This fund accounts for miscellaneous contributions to the City for specific projects and the expenses related to the projects. Donations to South Bend Animal Care & Control are held in this fund.

Explanation of Revenue Sources:

This fund is funded by donations. Donations received are generally specified for some specific purpose (e.g. animal shelter, bike paths, etc.) and cannot be used for general purposes.

This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

Revenues and expenditures vary depending on donations received and when projects are sufficiently funded.

2017: The major project in 2017 was the MLK/Hesburgh statue (\$200,000) in Leighton Plaza.

2018-2020 expenditures include additional renovations for animal shelter as well as bike signage.

In 2017, Animal Care & Control started receiving an annual donation of approximately \$22,300 from the Judith Westfall Irrevocable Trust. They anticipate receiving annual contributions thru 2/24/2023.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
GIFT, DONATION, BEQUEST								
217-0602-431.31-06	OTHER PROFESSIONAL SVCS	0	3,000	0	0	0	0	0
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*	OTHER SERVICES & CHARGES	0	3,000	0	0	0	0	0
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**	ENGINEERING	0	3,000	0	0	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
217-1085-431.22-30	TRAFFIC/SIGN/OTHER	0	0	2,500	2,500	0	0	2,500
LEVEL	TEXT	TEXT AMT						
BUDG	TRAFFIC SIGNS		2,500					
			2,500					
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*	SUPPLIES	0	0	2,500	2,500	0	0	2,500
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**	UEA BIKE CAPITAL	0	0	2,500	2,500	0	0	2,500

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
217-1086-415.39-89	MISC CHARGES & SVCS	97,000	193,866	0	728	350	350	0
*	OTHER SERVICES & CHARGES	97,000	193,866	0	728	350	350	0
**	MAYORS OFFICE DONATIONS	97,000	193,866	0	728	350	350	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
217-1099-460.22-24	OTHER OPERATING SUPPLIES	0	0	0	0	0	0	2,500
LEVEL	TEXT		TEXT AMT					
BUDG	PRINTING OF HISTORIC PRESERVATION MATERIALS		2,500					
			2,500					

*	SUPPLIES	0	0	0	0	0	0	2,500
217-1099-460.33-03	PROMOTIONAL	0	0	0	0	0	0	2,500
LEVEL	TEXT		TEXT AMT					
BUDG	PROMOTIONAL EXPENSES FOR HISTORIC PRESERVATION		2,500					
			2,500					

*	OTHER SERVICES & CHARGES	0	0	0	0	0	0	2,500

**	HISTORIC PRESERVATION	0	0	0	0	0	0	5,000

ACCOUNT NUMBER		ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
217-1207-415.31-09		VETERINARY EXPENSES	0	0	0	34,000	9,201	5,525	22,000
LEVEL	TEXT	TEXT AMT							
BUDG	VETERINARY SUPPLIES & SERVICES	22,000							
		22,000							
217-1207-415.36-01		BUILDING R&M	0	0	40,000	1,000	1,014	338	8,000
LEVEL	TEXT	TEXT AMT							
BUDG	BUILDING R&M FOR ANIMAL SHELTER	8,000							
		8,000							
217-1207-415.39-89		MISC CHARGES & SVCS	0	4,478	0	5,200	2,445	2,445	10,000
LEVEL	TEXT	TEXT AMT							
BUDG	FUNDRAISING, CLINICS, PR	10,000							
		10,000							

*	OTHER SERVICES & CHARGES		0	4,478	40,000	40,200	12,660	8,308	40,000

CG*	ANIMAL CONTROL		0	4,478	40,000	40,200	12,660	8,308	40,000

***	GIFT, DONATION, BEQUEST		97,000	201,344	42,500	43,428	13,010	8,658	47,500

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
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GIFT, DONATION, BEQUEST								
217-0000-361.00-00	INTEREST EARNINGS	703	1,256	800	1,600	1,433	1,001	800

LEVEL	TEXT	TEXT AMT	
BUDG	INTEREST ON CASH BALANCE	800	800

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*		703	1,256	800	1,600	1,433	1,001	800
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**	GIFT, DONATION, BEQUEST	703	1,256	800	1,600	1,433	1,001	800
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
217-1086-334.01-01	STATE GRANT REVENUE	0	20,000	0	0	0	0	0
*		0	20,000	0	0	0	0	0
217-1086-367.00-00	DONATION PRIVATE SOURCES	145,000	126,593	0	0	0	0	0
*		145,000	126,593	0	0	0	0	0
**	MAYORS OFFICE DONATIONS	145,000	146,593	0	0	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
217-1099-367.00-00	DONATION PRIVATE SOURCES	0	0	0	20,000	18,436	18,410	0
*		0	0	0	20,000	18,436	18,410	0
**	HISTORIC PRESERVATION	0	0	0	20,000	18,436	18,410	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
217-1207-367.00-00	DONATION PRIVATE SOURCES	3,197	37,463	25,000	35,650	34,157	33,109	25,000

LEVEL	TEXT	TEXT AMT						
BUDG	DONATIONS TO SUPPORT THE ANIMAL SHELTER		2,700					
	JUDITH WESTFALL IRREVOCABLE TRUST DONATION (ANTICIPATE RECEIVING ANNUAL CONTRIBUTION OF APPROX \$22,300 THRU 2/24/2023)		22,300					
			25,000					

*		3,197	37,463	25,000	35,650	34,157	33,109	25,000

**	ANIMAL CONTROL	3,197	37,463	25,000	35,650	34,157	33,109	25,000

***	GIFT, DONATION, BEQUEST	148,900	185,312	25,800	57,250	54,026	52,520	25,800

Fund 227 - Loss Recovery

Fund Type	Special Revenue Funds				Control	City Funds					
	2016	2017	2018		2019	Forecast				Budget	
	Actual	Actual	Amended	06/30/18	Proposed	2020	2021	2022	2023	Variance	%
			Budget	Actual	Budget					2018-2019	Change
Revenue											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	8,952	8,645	8,000	6,112	4,000	4,000	4,000	4,000	4,000	(4,000)	-50%
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	8,952	8,645	8,000	6,112	4,000	4,000	4,000	4,000	4,000	(4,000)	-50%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	12,532	113,308	11,460	25,000	25,000	-	-	-	(88,508)	-78%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	21,969	98,400	375,333	125,000	200,000	40,603	-	-	-	(175,333)	-47%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	21,969	110,932	488,641	136,460	225,000	65,603	-	-	-	(263,641)	-54%
Capital											
Land	-	-	-	-	-	-	-	-	-	-	-
Land Improvements	-	-	-	-	-	-	-	-	-	-	-
Bldgs & Bldg Improve.	-	-	-	-	-	-	-	-	-	-	-
Motor Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	9,667	21,660	26,682	18,099	-	-	-	-	-	(26,682)	-100%
Total Capital	9,667	21,660	26,682	18,099	-	-	-	-	-	(26,682)	-100%
Total Expenditures	31,636	132,592	515,323	154,559	225,000	65,603	-	-	-	(290,323)	-56%
Net Surplus / (Deficit)	(22,684)	(123,947)	(507,323)	(148,447)	(221,000)	(61,603)	4,000	4,000	4,000		
Beginning Cash Balance	991,738	968,861	847,926		340,603	119,603	58,000	62,000	66,000	Cash Reserve	
Cash Adjustments	(193)	3,011	-		-	-	-	-	-	No reserve requirement	
Ending Cash Balance	968,861	847,926	340,603		119,603	58,000	62,000	66,000	70,000		
Cash Reserves Target	-	-	-		-	-	-	-	-		

Fund Purpose:

This fund was established in 2008 with the recovery of monies from lawsuits brought about by environmental actions on the Studebaker and Oliver industrial sites. The fund continues to receive, intermittently, monies from similar settlements. The fund is used for capital projects and the Vacant and Abandoned Housing initiative.

Explanation of Revenue Sources:

At this time, the only revenue comes from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
LOSS RECOVERY FUND								
227-0602-431.42-03	STREETS AND ALLEYS	9,667	21,660	0	26,682	18,099	18,099	0
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*	CAPITAL	9,667	21,660	0	26,682	18,099	18,099	0
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**	ENGINEERING	9,667	21,660	0	26,682	18,099	18,099	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
227-0640-601.39-55	RECYCLING	0	98,400	200,000	325,000	125,000	125,000	200,000
LEVEL	TEXT		TEXT AMT					
BUDG	GRANULAR ACTIVATED CARBON RECONDITIONING "OLIVE GAC UNITS"		200,000					
			200,000					

*	OTHER SERVICES & CHARGES	0	98,400	200,000	325,000	125,000	125,000	200,000

**	WATER WORKS	0	98,400	200,000	325,000	125,000	125,000	200,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
227-1001-460.31-01	LEGAL SERVICES	0	12,532	0	63,308	11,460	11,460	0
227-1001-460.31-06	OTHER PROFESSIONAL SVCS	0	0	50,000	50,000	0	0	25,000

LEVEL	TEXT	TEXT AMT						
BUDG	ESTIMATED LEGAL ENVIRONMENTAL WORK AS FOLLOWS:							
	HONEYWELL/CURTIS PRODUCTS		25,000					
			25,000					
	227-1001-460.39-89 MISC CHARGES & SVCS	1,969	0	0	0	0	0	0
*	OTHER SERVICES & CHARGES	1,969	12,532	50,000	113,308	11,460	11,460	25,000
**	NEIGHBORHOOD ENGAGEMENT	1,969	12,532	50,000	113,308	11,460	11,460	25,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
227-1201-415.39-89	MISC CHARGES & SVCS	20,000	0	0	50,333	0	0	0
*	OTHER SERVICES & CHARGES	20,000	0	0	50,333	0	0	0
**	NEIGHBORHOOD CODE ENF.	20,000	0	0	50,333	0	0	0
***	LOSS RECOVERY FUND	31,636	132,592	250,000	515,323	154,559	154,559	225,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
LOSS RECOVERY FUND								
227-0000-361.00-00	INTEREST EARNINGS	8,952	8,645	4,000	8,000	8,184	6,112	4,000
*		8,952	8,645	4,000	8,000	8,184	6,112	4,000
**	LOSS RECOVERY FUND	8,952	8,645	4,000	8,000	8,184	6,112	4,000
***	LOSS RECOVERY FUND	8,952	8,645	4,000	8,000	8,184	6,112	4,000

Fund 312 - 2017 Parks Bond Debt Service

Fund Type	Debt Service Funds				Control	City Funds					
	2016	2017	2018		2019	Forecast				Budget	
	Actual	Actual	Amended	06/30/18	Proposed	2020	2021	2022	2023	Variance	%
			Budget	Actual	Budget					2018-2019	Change
Revenue											
Property Taxes	-	-	669,551	386,442	1,077,000	1,111,962	1,142,374	1,121,613	1,130,457	407,449	61%
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	36,200	18,100	41,404	42,232	43,077	43,938	44,817	5,204	14%
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	-	-	1,000	100	1,000	1,000	1,000	1,000	1,000	-	0%
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	-	-	706,751	404,643	1,119,404	1,155,194	1,186,450	1,166,552	1,176,275	412,653	58%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	350,000	-	770,000	785,000	825,000	830,000	865,000	420,000	120%
Interest & Fees	-	-	245,304	-	411,143	387,967	364,192	339,367	314,167	165,839	68%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	595,304	-	1,181,143	1,172,967	1,189,192	1,169,367	1,179,167	585,839	98%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	595,304	-	1,181,143	1,172,967	1,189,192	1,169,367	1,179,167	585,839	98%
Net Surplus / (Deficit)	-	-	111,447	404,643	(61,739)	(17,773)	(2,742)	(2,815)	(2,892)		
Beginning Cash Balance	-	-	-	-	111,447	49,708	31,935	29,193	26,378		
Cash Adjustments	-	-	-	-	-	-	-	-	-		
Ending Cash Balance	-	-	111,447	-	49,708	31,935	29,193	26,378	23,486		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		
										Cash Reserve	
										No reserve requirement	

Fund Purpose:

This fund is used to collect a separate property tax levy and is used to pay for the semi-annual payment of debt service principal and interest to the bondholders of the 2017 Park District Bonds, Series A-K (debt schedule #165).

The par amount of the 2017 Park District Bonds (Series A-K) was \$14,075,000. The bonds were closed on December 20, 2017 and have a net interest rate of 3.056%. The net proceeds after bond issuance costs were \$13,715,350. This amount was deposited into Fund 471 (2017 Parks Bond Capital) and will be used towards the approved capital projects.

Explanation of Revenue Sources:

This fund receives property tax revenue (distributions received in June and December) from a levy that was previously collected in Fund 313 for the College Football Hall of Fame debt service (final payment February 1, 2018).

Explanation of Expenditures and Significant Changes/Variations:

Debt service payments are due on January 15 and July 15. The first debt service payment is due July 15, 2018 and the final payment is due January 15, 2033. Property taxes are assumed to come in to cover the debt service payments through the life of the bond.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
2017 PARKS BOND DEBT SVC								
312-1130-452.38-01	PRINCIPAL	0	0	0	30,000	30,000	0	60,000

LEVEL	TEXT	TEXT AMT
BUDG	DS-165 2017 PARK DISTRICT BONDS, SERIES A	
	1/15/19 DEBT SERVICE PAYMENT #2	30,000
	7/15/19 DEBT SERVICE PAYMENT #3	30,000
		60,000

312-1130-452.38-02	INTEREST	0	0	0	19,561	19,560	0	33,000
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LEVEL	TEXT	TEXT AMT
BUDG	DS-165 2017 PARK DISTRICT BONDS, SERIES A	
	1/15/19 DEBT SERVICE PAYMENT #2	16,725
	7/15/19 DEBT SERVICE PAYMENT #3	16,275
		33,000

*	OTHER SERVICES & CHARGES	0	0	0	49,561	49,560	0	93,000
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†47*	SERIES A - HOWARD PARK	0	0	0	49,561	49,560	0	93,000
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
312-1131-452.38-01	PRINCIPAL	0	0	0	35,000	35,000	0	80,000
LEVEL	TEXT		TEXT AMT					
BUDG	DS-165 2017 PARK DISTRICT BONDS, SERIES B							
	1/15/19 DEBT SERVICE PAYMENT #2		40,000					
	7/15/19 DEBT SERVICE PAYMENT #3		40,000					
			80,000					
312-1131-452.38-02	INTEREST	0	0	0	25,369	25,369	0	42,900
LEVEL	TEXT		TEXT AMT					
BUDG	DS-165 2017 PARK DISTRICT BONDS, SERIES B							
	1/15/19 DEBT SERVICE PAYMENT #2		21,750					
	7/15/19 DEBT SERVICE PAYMENT #3		21,150					
			42,900					
*	OTHER SERVICES & CHARGES	0	0	0	60,369	60,369	0	122,900
**	SERIES B - ST. LOUIS ST	0	0	0	60,369	60,369	0	122,900

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
312-1132-452.38-01	PRINCIPAL	0	0	0	25,000	25,000	0	60,000
LEVEL	TEXT		TEXT AMT					
BUDG	DS-165 2017 PARK DISTRICT BONDS, SERIES C							
	1/15/19 DEBT SERVICE PAYMENT #2		30,000					
	7/15/19 DEBT SERVICE PAYMENT #3		30,000					
			60,000					
312-1132-452.38-02	INTEREST	0	0	0	18,614	18,614	0	31,488
LEVEL	TEXT		TEXT AMT					
BUDG	DS-165 2017 PARK DISTRICT BONDS, SERIES C							
	1/15/19 DEBT SERVICE PAYMENT #2 \$15,968.75		15,969					
	7/15/19 DEBT SERVICE PAYMENT #3 \$15,518.75		15,519					
			31,488					
*	OTHER SERVICES & CHARGES	0	0	0	43,614	43,614	0	91,488
**	SERIES C - COLFAX-SEITZ	0	0	0	43,614	43,614	0	91,488

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
312-1133-452.38-01	PRINCIPAL	0	0	0	30,000	30,000	0	70,000
LEVEL	TEXT		TEXT AMT					
BUDG	DS-165 2017 PARK DISTRICT BONDS, SERIES D							
	1/15/19 DEBT SERVICE PAYMENT #2		35,000					
	7/15/19 DEBT SERVICE PAYMENT #3		35,000					
			70,000					
312-1133-452.38-02	INTEREST	0	0	0	22,073	22,073	0	37,337
LEVEL	TEXT		TEXT AMT					
BUDG	DS-165 2017 PARK DISTRICT BONDS, SERIES D							
	1/15/19 DEBT SERVICE PAYMENT #2 \$18,931.25		18,931					
	7/15/19 DEBT SERVICE PAYMENT #3 \$18,406.25		18,406					
			37,337					
*	OTHER SERVICES & CHARGES	0	0	0	52,073	52,073	0	107,337
**	SERIES D - HOWARD-FARMERS	0	0	0	52,073	52,073	0	107,337

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
312-1134-452.38-01	PRINCIPAL	0	0	0	20,000	20,000	0	45,000
LEVEL	TEXT		TEXT AMT					
BUDG	DS-165 2017 PARK DISTRICT BONDS, SERIES E							
	1/15/19 DEBT SERVICE PAYMENT #2		20,000					
	7/15/19 DEBT SERVICE PAYMENT #3		25,000					
			45,000					
312-1134-452.38-02	INTEREST	0	0	0	14,286	14,286	0	24,188
LEVEL	TEXT		TEXT AMT					
BUDG	DS-165 2017 PARK DISTRICT BONDS, SERIES E							
	1/15/19 DEBT SERVICE PAYMENT #2 \$12,243.75		12,244					
	7/15/19 DEBT SERVICE PAYMENT #3 \$11,943.75		11,944					
			24,188					
*	OTHER SERVICES & CHARGES	0	0	0	34,286	34,286	0	69,188
**	SERIES E - MIAMI - TWYCH	0	0	0	34,286	34,286	0	69,188

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
312-1135-452.38-01	PRINCIPAL	0	0	0	30,000	30,000	0	65,000
LEVEL	TEXT		TEXT AMT					
BUDG	DS-165 2017 PARK DISTRICT BONDS, SERIES F							
	1/15/19 DEBT SERVICE PAYMENT #2		30,000					
	7/15/19 DEBT SERVICE PAYMENT #3		35,000					
			65,000					
312-1135-452.38-02	INTEREST	0	0	0	19,845	19,845	0	33,500
LEVEL	TEXT		TEXT AMT					
BUDG	DS-165 2017 PARK DISTRICT BONDS, SERIES F							
	1/15/19 DEBT SERVICE PAYMENT #2		16,975					
	7/15/19 DEBT SERVICE PAYMENT #3		16,525					
			33,500					
*	OTHER SERVICES & CHARGES	0	0	0	49,845	49,845	0	98,500
**	SERIES F - SEITZ PARK	0	0	0	49,845	49,845	0	98,500

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
312-1136-452.38-01	PRINCIPAL	0	0	0	45,000	45,000	0	105,000
LEVEL	TEXT		TEXT AMT					
BUDG	DS-165 2017 PARK DISTRICT BONDS, SERIES H							
	1/15/19 DEBT SERVICE PAYMENT #2		50,000					
	7/15/19 DEBT SERVICE PAYMENT #3		55,000					
			105,000					
312-1136-452.38-02	INTEREST	0	0	0	32,458	32,458	0	54,900
LEVEL	TEXT		TEXT AMT					
BUDG	DS-165 2017 PARK DISTRICT BONDS, SERIES H							
	1/15/19 DEBT SERVICE PAYMENT #2		27,825					
	7/15/19 DEBT SERVICE PAYMENT #3		27,075					
			54,900					
*	OTHER SERVICES & CHARGES	0	0	0	77,458	77,458	0	159,900
**	SERIES H - PINHOOK PARK	0	0	0	77,458	77,458	0	159,900

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
312-1137-452.38-01	PRINCIPAL	0	0	0	45,000	45,000	0	95,000
LEVEL	TEXT		TEXT AMT					
BUDG	DS-165 2017 PARK DISTRICT BONDS, SERIES I							
	1/15/19 DEBT SERVICE PAYMENT #2		45,000					
	7/15/19 DEBT SERVICE PAYMENT #3		50,000					
			95,000					
312-1137-452.38-02	INTEREST	0	0	0	30,741	30,741	0	51,961
LEVEL	TEXT		TEXT AMT					
BUDG	DS-165 2017 PARK DISTRICT BONDS, SERIES I							
	1/15/19 DEBT SERVICE PAYMENT #2 \$26,317.50		26,318					
	7/15/19 DEBT SERVICE PAYMENT #3 \$25,642.50		25,643					
			51,961					
*	OTHER SERVICES & CHARGES	0	0	0	75,741	75,741	0	146,961
**	SERIES I - OTHER PARK IMP	0	0	0	75,741	75,741	0	146,961

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
312-1138-452.38-01	PRINCIPAL	0	0	0	25,000	25,000	0	50,000
LEVEL	TEXT	TEXT AMT						
BUDG	DS-165 2017 PARK DISTRICT BONDS, SERIES J							
	1/15/19 DEBT SERVICE PAYMENT #2	25,000						
	7/15/19 DEBT SERVICE PAYMENT #3	25,000						
		50,000						
312-1138-452.38-02	INTEREST	0	0	0	16,108	16,108	0	27,163
LEVEL	TEXT	TEXT AMT						
BUDG	DS-165 2017 PARK DISTRICT BONDS, SERIES J							
	1/15/19 DEBT SERVICE PAYMENT #2 \$13,768.75	13,769						
	7/15/19 DEBT SERVICE PAYMENT #3 \$13,393.75	13,394						
		27,163						
*	OTHER SERVICES & CHARGES	0	0	0	41,108	41,108	0	77,163
**	SERIES J - PINHOOK CONNEC	0	0	0	41,108	41,108	0	77,163

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
312-1139-452.38-01	PRINCIPAL	0	0	0	25,000	25,000	0	55,000
LEVEL	TEXT		TEXT AMT					
BUDG	DS-165 2017 PARK DISTRICT BONDS, SERIES K							
	1/15/19 DEBT SERVICE PAYMENT #2		30,000					
	7/15/19 DEBT SERVICE PAYMENT #3		25,000					
			55,000					
312-1139-452.38-02	INTEREST	0	0	0	17,670	17,670	0	29,830
LEVEL	TEXT		TEXT AMT					
BUDG	DS-165 2017 PARK DISTRICT BONDS, SERIES K							
	1/15/19 DEBT SERVICE PAYMENT #2		15,140					
	7/15/19 DEBT SERVICE PAYMENT #3		14,690					
			29,830					
312-1139-452.38-03	PAYING AGENT FEES	0	0	0	2,000	0	0	0
*	OTHER SERVICES & CHARGES	0	0	0	44,670	42,670	0	84,830
OT*	SERIES K - FUTURE PROJECT	0	0	0	44,670	42,670	0	84,830

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
312-1141-452.38-01	PRINCIPAL	0	0	0	40,000	40,000	0	85,000
LEVEL	TEXT	TEXT AMT						
BUDG	DS-165 2017 PARK DISTRICT BONDS, SERIES G							
	1/15/19 DEBT SERVICE PAYMENT #2	40,000						
	7/15/19 DEBT SERVICE PAYMENT #3	45,000						
		85,000						
312-1141-452.38-02	INTEREST	0	0	0	26,579	26,579	0	44,876
LEVEL	TEXT	TEXT AMT						
BUDG	DS-165 2017 PARK DISTRICT BONDS, SERIES G							
	1/15/19 DEBT SERVICE PAYMENT #2 \$22,737.50	22,738						
	7/15/19 DEBT SERVICE PAYMENT #3 \$22,137.50	22,138						
		44,876						
*	OTHER SERVICES & CHARGES	0	0	0	66,579	66,579	0	129,876
**	SERIES G - EAST RACE/AM	0	0	0	66,579	66,579	0	129,876
***	2017 PARKS BOND DEBT SVC	0	0	0	595,304	593,303	0	1,181,143

Fund 313 - Football Hall of Fame Debt Service

Fund Type	Debt Service Funds				Control	City Funds					
	2016	2017	2018		2019	Forecast				Budget	
	Actual	Actual	Amended	06/30/18	Proposed	2020	2021	2022	2023	Variance	%
			Budget	Actual	Budget					2018-2019	Change
Revenue											
Property Taxes	1,361,512	820,071	406,758	234,467	-	-	-	-	-	(406,758)	-100%
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	70,548	47,836	45,000	14,078	-	-	-	-	-	(45,000)	-100%
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	(50)	285	141	141	-	-	-	-	-	(141)	-100%
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	112,116	-	274,768	-	-	-	-	-	-	(274,768)	-100%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	1,544,126	868,192	726,667	248,685	-	-	-	-	-	(726,667)	-100%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	1,180,000	1,082,547	620,000	620,000	-	-	-	-	-	(620,000)	-100%
Interest & Fees	91,000	54,220	12,315	11,315	-	-	-	-	-	(12,315)	-100%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	1,271,000	1,136,767	632,315	631,315	-	-	-	-	-	(632,315)	-100%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	1,271,000	1,136,767	632,315	631,315	-	-	-	-	-	(632,315)	-100%
Net Surplus / (Deficit)	273,126	(268,575)	94,352	(382,630)	-	-	-	-	-		
Beginning Cash Balance	11,396	289,227	27,305		121,657	121,657	121,657	121,657	121,657		
Cash Adjustments	4,705	6,654	-		-	-	-	-	-		
Ending Cash Balance	289,227	27,305	121,657		121,657	121,657	121,657	121,657	121,657		
Cash Reserves Target	-	-	-		-	-	-	-	-		

Cash Reserve
No reserve requirement

Fund Purpose:

This fund collected a separate property tax levy (distributions received in June and December) and was used to pay debt service on the former College Football Hall of Fame building. Because of the timing of revenue and expenditures, this fund typically had a negative cash balance until the property tax distributions were received.

Explanation of Revenue Sources:

This fund received property tax revenue (distributions received in June and December) from a special levy.

Explanation of Expenditures and Significant Changes/Variations:

The final debt service payment on the Hall of Fame Bonds was February 1, 2018. The property tax levy from this fund will be repurposed and collected in Fund 312. The cash adjustment needed will be transferred in at the end of the year from EDIT based upon actual property taxes received in 2018. At the time of the budget preparation, the actual cash receipts into this fund are unknown.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
HALL OF FAME DEBT SERVICE								
313-0401-472.38-01	PRINCIPAL	1,180,000	1,082,547	850,000	620,000	620,000	620,000	0
313-0401-472.38-02	INTEREST	91,000	53,420	406,617	11,315	11,315	11,315	0
313-0401-472.38-03	PAYING AGENT FEES	0	800	2,000	1,000	0	0	0
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*	OTHER SERVICES & CHARGES	1,271,000	1,136,767	1,258,617	632,315	631,315	631,315	0
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**	CONTROLLER	1,271,000	1,136,767	1,258,617	632,315	631,315	631,315	0
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***	HALL OF FAME DEBT SERVICE	1,271,000	1,136,767	1,258,617	632,315	631,315	631,315	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
HALL OF FAME DEBT SERVICE								
313-0000-311.00-00	GENERAL PROPERTY TAX	1,361,512	820,071	1,213,617	406,758	234,467	234,467	0
*		1,361,512	820,071	1,213,617	406,758	234,467	234,467	0
313-0000-312.02-00	AUTO EXCISE	59,891	37,503	35,000	35,000	9,066	9,066	0
313-0000-312.03-00	COMMERCIAL VEHICLE TAX	10,657	10,333	10,000	10,000	5,012	5,012	0
*		70,548	47,836	45,000	45,000	14,078	14,078	0
313-0000-338.00-00	PILOT TRANSFERS IN	112,116	0	0	0	0	0	0
*		112,116	0	0	0	0	0	0
313-0000-360.00-00	MISCELLANEOUS REVENUE	0	0	0	26,044	0	0	0
*		0	0	0	26,044	0	0	0
313-0000-361.00-00	INTEREST EARNINGS	50-	285	0	141	141	141	0
*		50-	285	0	141	141	141	0
313-0000-391.05-05	SALE OF HALL OF FAME	0	0	0	248,724	0	0	0
*		0	0	0	248,724	0	0	0
**	HALL OF FAME DEBT SERVICE	1,544,126	868,192	1,258,617	726,667	248,686	248,685	0
***	HALL OF FAME DEBT SERVICE	1,544,126	868,192	1,258,617	726,667	248,686	248,685	0

101

Fund 351 - 2018 TIF Park Bond Debt Service Reserve

Fund Type	Debt Service Funds				Control	Redevelopment Commission Controlled Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Proposed Budget	Forecast				Budget Variance	%
						2020	2021	2022	2023	2018-2019	Change
Revenue											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	-	-	-	-	1,000	1,000	1,000	1,000	1,000	1,000	-
Bond Proceeds	-	-	993,495	993,495	-	-	-	-	-	(993,495)	-100%
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	-	-	993,495	993,495	1,000	1,000	1,000	1,000	1,000	(992,495)	-100%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-	-	-	-
Net Surplus / (Deficit)	-	-	993,495	993,495	1,000	1,000	1,000	1,000	1,000		
Beginning Cash Balance	-	-	-	-	993,495	994,495	995,495	996,495	997,495		
Cash Adjustments	-	-	-	-	-	-	-	-	-		
Ending Cash Balance	-	-	993,495	993,495	994,495	995,495	996,495	997,495	998,495		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		
										Cash Reserve	
										100% debt service reserve	
										per bond covenants	

Fund Purpose:

This fund is used to hold the debt service reserve for the Redevelopment District Bonds, Series 2018 (debt schedule #169). The bonds were issued for the purpose of funding renovations and upgrades at Pulaski, Leeper, and Seitz Parks and improvements to the mixed use riverfront trail and other infrastructure improvements to park and recreation areas in or serving the River West Development Area.

The par amount of the Redevelopment District Bonds, Series 2018 was \$11,995,000 with a premium of \$96,103. The bonds closed on April 25, 2018 with a net interest rate of 2.971%. The net proceeds after bond issuance costs were \$11,818,495. \$993,495 was deposited into this fund per the bond agreement. The remaining \$10,825,000 was deposited into Fund 452 (2018 TIF Park Bond Capital) and will be used towards the approved capital projects (see Fund 452).

The debt service reserve fund is funded from bond proceeds in an amount equal to maximum annual principal and interest due on the bonds. If moneys in the reserve fund are used to pay principal and interest on the bonds, the balance will be restored from TIF revenues. Debt service payments are due on February 1 and August 1. The first debt service payment is due August 1, 2018 and the final payment is due February 1, 2033.

Explanation of Revenue Sources:

At the time of issuance, \$993,495 was deposited into this fund to be held as a reserve.

Explanation of Revenue Sources, Expenditures, and Significant Changes/Variations:

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
2018 TIF PARK BOND DEBT								
351-0000-361.00-00	INTEREST EARNINGS	0	0	0	0	0	0	1,000

LEVEL	TEXT	TEXT AMT
BUDG	2019 ESTIMATE	1,000
		1,000

*		0	0	0	0	0	0	1,000
	351-0000-393.00-00	0	0	0	993,495	993,495	993,495	0
*		0	0	0	993,495	993,495	993,495	0
**	2018 TIF PARK BOND DEBT	0	0	0	993,495	993,495	993,495	1,000
***	2018 TIF PARK BOND DEBT	0	0	0	993,495	993,495	993,495	1,000

Fund 377 - Professional Sports Development

Fund Type	Debt Service Funds				Control	City Funds				Budget Variance	% Change
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Proposed Budget	Forecast				2018-2019	
						2020	2021	2022	2023		
Revenue											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	760,390	409,659	600,000	-	-	-	-	-	-	(600,000)	-100%
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	2,584	1,308	2,000	37	2,000	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	44,981	43,416	18,000	-	18,000	-	-	-	-	-	0%
Transfers In	-	-	-	-	525,000	-	-	-	-	525,000	-
Total Revenue	807,955	454,383	620,000	37	545,000	-	-	-	-	(75,000)	-12%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	730,000	750,000	770,000	435,000	345,000	-	-	-	-	(425,000)	-55%
Interest & Fees	108,051	77,955	44,870	27,190	9,770	-	-	-	-	(35,100)	-78%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	838,051	827,955	814,870	462,190	354,770	-	-	-	-	(460,100)	-56%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	838,051	827,955	814,870	462,190	354,770	-	-	-	-	(460,100)	-56%
Net Surplus / (Deficit)	(30,096)	(373,572)	(194,870)	(462,153)	190,230	-	-	-	-		
Beginning Cash Balance	426,724	396,580	23,743		(171,127)	19,103	19,103	19,103	19,103		Cash Reserve
Cash Adjustments	(48)	734	-		-	-	-	-	-		No reserve requirement
Ending Cash Balance	396,580	23,743	(171,127)		19,103	19,103	19,103	19,103	19,103		
Cash Reserves Target	-	-	-		-	-	-	-	-		

Fund Purpose:

This fund was established in 2010 to collect reserve monies as stipulated in the 2010 Coveleski Stadium Recovery Zone Economic Development Bond covenants (debt schedule 81). This fund collects a special tax which is used primarily for debt service and improvements at the Four Winds Field (Coveleski) baseball stadium. South Bend's Professional Sports Development Area (PSDA) was formed in 1997. The Indiana Department of Revenue collects a portion of state sales and income taxes generated in the PSDA and remits them to St. Joseph County, which issues a check to the city of South Bend.

Explanation of Revenue Sources:

Effective January 1, 2013, this fund no longer collects hotel/motel tax allocations from St. Joseph County for payment to the Hall of Fame, but still receives funding from the State for PSDA on a monthly basis. The PSDA area includes Four Winds field, Century Center, MPAC and Studebaker National Museum. The Professional Sports Development Area (PSDA) revenue is projected to end in August 2018.

Explanation of Expenditures and Significant Changes/Variations:

This 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 2010 Coveleski Stadium Recovery Zone Economic Development 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.

Will transfer ending balance in this fund to fund that helped cover 2018 budget shortfall.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
PROF.SPORTS DEVLOP (PSDF)								
377-0401-452.38-01	PRINCIPAL	630,000	650,000	670,000	670,000	670,000	335,000	345,000
LEVEL	TEXT		TEXT AMT					
BUDG	DS-081 2010 COVELESKI STADIUM BOND PRINCIPAL		345,000					
	FINAL PRINCIPAL PAYMENT DUE 1/15/19		345,000					
377-0401-452.38-02	INTEREST	107,251	77,155	44,070	44,070	44,070	26,390	8,970
LEVEL	TEXT		TEXT AMT					
BUDG	DS-081 2010 COVELESKI STADIUM BONDS INTEREST		8,970					
	FINAL PAYMENT DUE 1/15/19		8,970					
377-0401-452.38-03	PAYING AGENT FEES	800	800	800	800	800	800	800
LEVEL	TEXT		TEXT AMT					
BUDG	PAYING AGENT FEES		800					
	BOND ADMIN FEES FROM US BANK; PAID EACH YEAR		800					
		-----	-----	-----	-----	-----	-----	-----
*	OTHER SERVICES & CHARGES	738,051	727,955	714,870	714,870	714,870	362,190	354,770
		-----	-----	-----	-----	-----	-----	-----
**	CONTROLLER	738,051	727,955	714,870	714,870	714,870	362,190	354,770

10

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
377-1001-452.38-01	PRINCIPAL	100,000	100,000	100,000	100,000	100,000	100,000	0
*	OTHER SERVICES & CHARGES	100,000	100,000	100,000	100,000	100,000	100,000	0
**	NEIGHBORHOOD ENGAGEMENT	100,000	100,000	100,000	100,000	100,000	100,000	0
***	PROF.SPORTS DEVLOP (PSDF)	838,051	827,955	814,870	814,870	814,870	462,190	354,770

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
377-0000-335.10-00	PROF.SPORTS DEVLOP (PSDF) PROF SPORTS DEV AREA	760,390	409,659	600,000	600,000	0	0	0

LEVEL TEXT TEXT AMT
 BUDG 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

*		760,390	409,659	600,000	600,000	0	0	0
	377-0000-360.00-00 MISCELLANEOUS REVENUE	44,981	43,416	18,000	18,000	7,431	0	18,000

LEVEL TEXT TEXT AMT
 BUDG 2010 COVELESKI STADIUM BONDS 45% INTEREST REBATE
 LESS SEQUESTRATION

10*

		44,981	43,416	18,000	18,000	7,431	0	18,000
	377-0000-361.00-00 INTEREST EARNINGS	2,584	1,308	2,000	2,000	37	37	2,000

LEVEL TEXT TEXT AMT
 BUDG INTEREST EARNINGS BASED ON TRENDS

*		2,584	1,308	2,000	2,000	37	37	2,000
	377-0000-392.00-00 INTERFUND TRANSFER IN	0	0	0	0	0	0	525,000

LEVEL TEXT TEXT AMT
 BUDG 2019 TRANSFER FROM 317-1001-460.50-02
 CLOSE DEBT SERVICE FUND 317 WHEN DEBT IS PAID OFF

*		0	0	0	0	0	0	525,000
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**	PROF.SPORTS DEVLOP (PSDF)	807,955	454,383	620,000	620,000	7,468	37	545,000
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***	PROF.SPORTS DEVLOP (PSDF)	807,955	454,383	620,000	620,000	7,468	37	545,000
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Fund 404 - County Option Income Tax

Fund Type	Special Revenue Funds				Control	City Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Proposed Budget	Forecast				Budget Variance 2018-2019	%
						2020	2021	2022	2023		Change
Revenue											
Local Income Taxes	9,454,023	10,459,265	10,906,293	6,886,587	12,148,294	12,512,743	12,888,125	13,274,769	13,673,012	1,242,001	11%
Interest Earnings	97,589	82,414	95,000	70,852	95,000	95,000	95,000	95,000	95,000	-	0%
Other Income	876,349	523,163	501,534	80,868	60,000	40,000	24,000	24,000	28,000	(441,534)	-88%
Transfers In	3,039	-	324,171	324,171	830,000	-	-	-	-	505,829	156%
Total Revenue	10,431,000	11,064,842	11,826,998	7,362,478	13,133,294	12,647,743	13,007,125	13,393,769	13,796,012	1,306,296	11%
Expenditures by Dept											
Goodwill Strategic Outreach	-	-	150,000	91,000	130,000	130,000	-	-	-	(20,000)	-13%
Election Costs	-	-	-	-	120,000	-	-	-	126,000	120,000	-
Debt Service & Other	2,046,017	1,001,899	1,644,112	587,707	1,758,740	1,627,407	1,454,973	581,601	237,591	114,628	7%
South Bend Art Museum	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	-	0%
Studebaker Museum	267,985	273,014	277,864	138,933	279,622	279,622	279,622	279,622	279,622	1,758	1%
Light Up South Bend	306,431	150,573	234,202	9,287	200,000	200,000	200,000	200,000	200,000	(34,202)	-15%
Street Department Paving	-	-	-	-	1,937,750	-	-	-	-	1,937,750	-
Local Roads & Streets	304,094	291,639	13,353	12,755	-	-	-	-	-	(13,353)	-100%
Utilities & Services	3,382,764	3,444,906	2,525,800	1,512,391	2,442,210	2,442,210	2,442,210	2,442,210	2,442,210	(83,590)	-3%
Curb & Sidewalk	1,500,000	1,677,224	1,500,000	750,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	-	0%
Information Technology	3,143,156	636,651	614,958	2,874	629,162	633,414	600,000	600,000	-	14,204	2%
Police Department	1,112,564	1,285,545	1,229,400	682,104	-	1,418,998	1,418,998	1,418,998	1,418,998	(1,229,400)	-100%
Fire Department & EMS	210,747	228,845	277,855	91,882	915,760	4,312,479	3,546,663	4,402,779	3,611,324	637,905	230%
Neighborhood Engage.	647,997	396,224	1,512,429	99,812	1,884,000	1,884,000	1,834,000	1,834,000	1,834,000	371,571	25%
Community Investment	-	350,347	1,650	-	20,000	-	-	-	-	18,350	1112%
Parks Administration	-	1,415,007	1,287,600	643,800	400,000	1,384,971	1,384,971	1,384,971	1,384,971	(887,600)	-69%
Corridor Ambassadors	-	143,902	140,000	184,453	351,050	351,050	351,050	351,050	351,050	211,050	151%
Vacant & Abandoned	616,756	15,200	527,450	-	500,000	500,000	500,000	500,000	500,000	(27,450)	-5%
Total Expenditures	13,603,511	11,375,975	12,001,673	4,871,998	13,133,294	16,729,151	15,577,487	15,560,231	13,950,766	1,131,621	9%
Expenditures by Type											
Personnel											
Salaries & Wages	291,039	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	112,652	-	-	-	-	-	-	-	-	-	-
Total Personnel	403,691	-	-	-	-	-	-	-	-	-	-
Supplies	770,006	892,386	827,697	385,662	140,000	829,598	829,598	829,598	829,598	(687,697)	-83%
Services & Charges											
Professional Services	1,465,713	723,673	1,457,353	54,485	830,000	810,000	810,000	810,000	210,000	(627,353)	-43%
Printing & Advertising	1,739	1,701	-	-	-	-	-	-	-	-	-
Utilities	1,541,784	1,578,568	1,652,000	856,414	1,570,000	1,570,000	1,570,000	1,570,000	1,570,000	(82,000)	-5%
Education & Training	8,502	12,430	-	-	-	-	-	-	-	-	-
Travel	13,074	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	2,433,438	1,663,859	1,324,218	854,027	611,390	1,340,790	1,340,790	1,340,790	1,340,790	(712,828)	-54%
Other Interfund Allocations	519,600	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	2,213,678	1,224,069	993,679	488,968	1,603,620	1,482,828	1,292,763	431,697	95,438	609,941	61%
Interest & Fees	348,865	65,722	60,933	32,088	44,282	37,993	22,210	9,904	2,153	(16,651)	-27%
Grants & Subsidies	553,857	530,874	1,344,575	282,055	1,739,991	1,739,991	1,739,991	1,739,991	1,739,991	395,416	29%
Insurance	8,220	7,140	6,873	3,438	8,631	8,631	8,631	8,631	8,631	1,758	26%
Other Services & Charges	1,584,370	1,028,720	1,112,900	512,475	1,401,870	1,281,870	1,151,870	1,151,870	1,277,870	288,970	26%
Transfers Out	1,500,000	3,442,578	2,787,600	1,393,800	4,753,510	7,197,450	6,431,634	7,287,750	6,496,295	1,965,910	71%
Total Services & Charges	12,192,840	10,279,335	10,740,131	4,477,750	12,563,294	15,469,553	14,367,889	14,350,633	12,741,168	1,823,163	17%
Capital	236,974	204,255	433,845	8,585	430,000	430,000	380,000	380,000	380,000	(3,845)	-1%
Total Expenditures	13,603,511	11,375,975	12,001,673	4,871,998	13,133,294	16,729,151	15,577,487	15,560,231	13,950,766	1,131,621	9%
Net Surplus / (Deficit)	(3,172,511)	(311,133)	(174,675)	2,490,480	-	(4,081,408)	(2,570,362)	(2,166,462)	(154,754)		
Beginning Cash Balance	12,066,548	8,935,608	8,614,576	-	8,439,901	8,439,901	4,358,492	1,788,131	(378,332)	Cash Reserve 50% of Annual expenditures	
Cash Adjustments	41,571	(9,899)	-	-	-	-	-	-			
Ending Cash Balance	8,935,608	8,614,576	8,439,901	8,439,901	8,439,901	4,358,492	1,788,131	(378,332)	(533,086)		
Cash Reserves Target	6,801,756	5,687,988	6,000,837	-	6,566,647	8,364,576	7,788,744	7,780,116	6,975,383		

Fund Purpose:

This fund accounts for the receipt and expense of County Option Income Tax (COIT).

Explanation of Revenue Sources:

This fund receives County Option Income Tax (COIT) revenue. The revenue is determined annually by the Indiana Dept of Local Government Finance (DLGF).

Explanation of Expenditures and Significant Changes/Variations:

Funds are used to items such as debt service payments, certain organizations grants and operational subsidies, capital expenditures and other uses as deemed by the Mayor and Council.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
404-0672-415.43-08	COMPUTER EQUIP. & NETWORK	0	24,868	0	0	0	0	0
*	CAPITAL	0	24,868	0	0	0	0	0
**	INFORMATION TECHNOLOGY	3,143,156	636,651	600,000	614,958	2,873	2,874	629,162

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
404-0801-421.22-01	C.S. GASOLINE	437,339	488,664	500,000	500,000	342,512	289,003	0
LEVEL	TEXT	TEXT AMT						
BUDG	POLICE DEPT GASOLINE MOVED TO 101-0801-421.22-01 IN 2019							
*	SUPPLIES	437,339	488,664	500,000	500,000	342,512	289,003	0
	404-0801-421.31-15 GOODWILL STRATEGIC UNIT	0	0	150,000	0	0	0	0
	404-0801-421.36-03 AUTO EQUIPMENT R&M	575,152	778,794	729,400	729,400	457,221	393,101	0
LEVEL	TEXT	TEXT AMT						
BUDG	POLICE DEPARTMENT AUTO REPAIR COSTS MOVED TO 101-0801-421.36-03 IN 2019							
	404-0801-421.36-04 COMPUTER EQUIP R&M	100,073	18,087	0	0	0	0	0
*	OTHER SERVICES & CHARGES	675,225	796,881	879,400	729,400	457,221	393,101	0
**	POLICE DEPARTMENT	1,112,564	1,285,545	1,379,400	1,229,400	799,733	682,104	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
404-0901-422.22-01	C.S. GASOLINE	112,504	136,507	166,390	166,390	105,403	91,882	0
LEVEL	TEXT	TEXT AMT						
BUDG	FIRE DEPARTMENT GASOLINE MOVED TO 101-0901-422.22-01							
*	SUPPLIES	112,504	136,507	166,390	166,390	105,403	91,882	0
404-0901-422.36-03	AUTO EQUIPMENT R&M	98,243	92,338	111,465	111,465	0	0	0
LEVEL	TEXT	TEXT AMT						
BUDG	FIRE FLEET MAINT COSTS MOVED TO 101-0901-422.36-03							
*	OTHER SERVICES & CHARGES	98,243	92,338	111,465	111,465	0	0	0
404-0901-422.50-02	INTERFUND TRANSFER OUT	0	0	0	0	0	0	915,760
LEVEL	TEXT	TEXT AMT						
BUDG	2019 TRANSFER TO 287-0000-392.00-00 SUBSIDIZE EMS CAPITAL FUND	545,695						
172	2019 TRANSFER TO 288-0000-392.00-00 SUBSIDIZE EMS OPERATING FUND	370,065						
		915,760						
*	OTHER USES	0	0	0	0	0	0	915,760
**	FIRE DEPT	210,747	228,845	277,855	277,855	105,403	91,882	915,760

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
404-1001-460.31-06	OTHER PROFESSIONAL SVCS	220,997	0	0	20,000	2,084	1,668	0
404-1001-460.38-01	PRINCIPAL	0	7,453	0	0	0	0	0
404-1001-460.39-30	GRANTS AND SUBSIDIES	200,000	200,000	1,008,584	1,008,584	352,313	81,559	1,404,000
LEVEL	TEXT		TEXT AMT					
BUDG	WEST SIDE MAIN STREETS FACADE MATCHING GRANTS		200,000					
	LINDEN AVENUE MATCHING FACADE GRANTS		75,000					
	NEIGHBORHOOD STRATEGY IMPLEMENTATION - OWNER		600,000					
	OCCUPIED HOUSING REHAB							
	SMALL BUSINESS ASSISTANCE		29,000					
	WORKFORCE DEVELOPMENT		500,000					
			1,404,000					
404-1001-460.39-79	NEIGHBORHOOD PARTNERSHIPS	118,124	9,385	50,000	50,000	8,000	8,000	50,000
LEVEL	TEXT		TEXT AMT					
BUDG	WEST SIDE MAIN STREETS IMPLEMENTATION		50,000					
			50,000					
404-1001-460.39-89	MISC CHARGES & SVCS	7,045	0	0	0	0	0	0
13	OTHER SERVICES & CHARGES	546,166	216,838	1,058,584	1,078,584	362,397	91,227	1,454,000
404-1001-460.41-01	LAND	27,550	577	115,000	151,485	5,380	4,810	200,000
LEVEL	TEXT		TEXT AMT					
BUDG	PROPERTY ACQUISITION		200,000					
			200,000					
404-1001-460.42-01	LAND IMPROVEMENTS	0	0	0	11,493	0	0	50,000
LEVEL	TEXT		TEXT AMT					
BUDG	CITY CEMETERY IMPROVEMENTS		50,000					
	(FORMERLY IN 408-1001-460.42-01)							
			50,000					
404-1001-460.42-03	STREETS AND ALLEYS	74,281	178,811	180,000	270,867	6,273	3,776	180,000
LEVEL	TEXT		TEXT AMT					
BUDG	COMPLETE STREETS TRANSPORTATION PROJECTS		180,000					
			180,000					
*	CAPITAL	101,831	179,388	295,000	433,845	11,653	8,585	430,000
**	NEIGHBORHOOD ENGAGEMENT	647,997	396,226	1,353,584	1,512,429	374,050	99,812	1,884,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures	
404-1050-452.50-02	INTERFUND TRANSFER OUT	0	350,347	0	0	0	0	0	
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*	OTHER USES	0	350,347	0	0	0	0	0	
404-1050-460.31-06	OTHER PROFESSIONAL SVCS	0	0	0	0	0	0	20,000	
LEVEL	TEXT	TEXT AMT							
BUDG	2020 CENSUS OUTREACH	20,000							
		20,000							
404-1050-460.39-64	PROPERTY MANAGEMENT	0	0	0	1,650	0	0	0	
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*	OTHER SERVICES & CHARGES	0	0	0	1,650	0	0	20,000	
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**	COMMUNITY INVESTMENT	0	350,347	0	1,650	0	0	20,000	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
404-1100-452.50-02	INTERFUND TRANSFER OUT	0	1,415,007	1,287,600	1,287,600	643,800	643,800	400,000
LEVEL	TEXT		TEXT AMT					
BUDG	2019 TRANSFER TO 201-0000-392.00-00 AMOUNT REQUESTED TO COVER OPERATIONS		400,000					
			400,000					
*	OTHER USES	0	1,415,007	1,287,600	1,287,600	643,800	643,800	400,000
**	ADMINISTRATION	0	1,415,007	1,287,600	1,287,600	643,800	643,800	400,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
404-1101-460.39-79	NEIGHBORHOOD PARTNERSHIPS	0	143,902	140,000	140,000	236,783	184,453	351,050
LEVEL	TEXT		TEXT AMT					
BUDG	CORRIDORS AMBASSADOR PROGRAM - BLOCK BY BLOCK		351,050					
			351,050					
		-----	-----	-----	-----	-----	-----	-----
*	OTHER SERVICES & CHARGES	0	143,902	140,000	140,000	236,783	184,453	351,050
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**	PARK MAINTENANCE	0	143,902	140,000	140,000	236,783	184,453	351,050

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
404-1201-415.39-87	VACANT & ABANDONED	616,756	15,200	500,000	527,450	0	0	500,000
LEVEL	TEXT		TEXT AMT					
BUDG	V&A DEMOLITIONS - WAS IN EDIT FUND 408-1201-415-39-89 IN 2017 ACCOUNT TO BE MANAGED BY CODE ENFORCEMENT IN 2018		500,000					
			500,000					
*	OTHER SERVICES & CHARGES	616,756	15,200	500,000	527,450	0	0	500,000
**	NEIGHBORHOOD CODE ENF.	616,756	15,200	500,000	527,450	0	0	500,000
***	C.O.I.T.	13,603,511	11,375,977	11,476,215	12,001,673	5,852,631	4,871,998	13,133,294

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
C.O.I.T.								
404-0000-316.00-00	COUNTY OPTION INC. TAX	9,454,023	10,459,265	10,906,293	10,906,293	7,795,445	6,886,587	12,148,294
LEVEL	TEXT	TEXT AMT						
BUDG	PER DLGF ESTIMATE 8-10-18	12,148,294						
		12,148,294						

*		9,454,023	10,459,265	10,906,293	10,906,293	7,795,445	6,886,587	12,148,294
404-0000-360.00-00	MISCELLANEOUS REVENUE	526	9,476	0	0	0	0	0

*		526	9,476	0	0	0	0	0
404-0000-361.00-00	INTEREST EARNINGS	97,589	82,414	95,000	95,000	103,869	70,852	95,000
LEVEL	TEXT	TEXT AMT						
BUDG	ESTIMATED INTEREST ON FUND BALANCES	95,000						
		95,000						

18		97,589	82,414	95,000	95,000	103,869	70,852	95,000
404-0000-380.10-13	TELEPHONE	122,433	33,852	0	0	0	0	0
404-0000-380.10-80	IT ALLOCATION FEE	430,332	0	0	0	0	0	0
404-0000-380.10-82	BECKS LAKE REIMBURSEMENT	0	283,432	0	0	149,912	0	0
404-0000-380.10-83	INSURANCE CLAIM	0	67,661	0	0	0	0	0
404-0000-380.10-86	ENERGY REBATES	0	0	0	15,453	15,453	15,453	0
404-0000-380.10-99	MISC. REIMBURSEMENTS	76,655	100	0	0	0	0	0

*		629,420	385,045	0	15,453	165,365	15,453	0
404-0000-392.00-00	INTERFUND TRANSFER IN	3,039	0	0	324,171	324,171	324,171	830,000
LEVEL	TEXT	TEXT AMT						
BUDG	2019 TRANSFER FROM 279-0701-419.50-02 TO COVER COST OF ERP SOFTWARE IMPLEMENTATION	600,000						
	2019 TRANSFER FROM 210-1002-460-50.02 COVER COST OF VACANT & ABANDONED DEMOS	230,000						
		830,000						

*		3,039	0	0	324,171	324,171	324,171	830,000
404-0000-399.02-06	PRINCIPAL INCOME	238,173	126,142	610,131	486,081	99,017	65,415	60,000
LEVEL	TEXT	TEXT AMT						
BUDG	DS-082 2010 INTERFUND LOAN 404 TO 410							

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
	DEBT SERVICE PAYMENT 01/10/19		15,000					
	DEBT SERVICE PAYMENT 04/10/19		15,000					
	DEBT SERVICE PAYMENT 07/10/19		15,000					
	DEBT SERVICE PAYMENT 10/10/19		15,000					
	REPAYMENT FROM 410-1002-460.38-01		60,000					
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*		238,173	126,142	610,131	486,081	99,017	65,415	60,000
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**	C.O.I.T.	10,422,770	11,062,342	11,611,424	11,826,998	8,487,867	7,362,478	13,133,294

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
404-0602-368.85-01	LAMPOST PROGRAM	8,230	2,500	0	0	0	0	0
*		8,230	2,500	0	0	0	0	0
**	ENGINEERING	8,230	2,500	0	0	0	0	0
***	C.O.I.T.	10,431,000	11,064,842	11,611,424	11,826,998	8,487,867	7,362,478	13,133,294

Fund 406 - Cumulative Capital Development

Fund Type	Capital Funds				Control	City Funds					
	2016	2017	2018	2019		Forecast				Budget	
	Actual	Actual	Amended Budget	Proposed Budget		2020	2021	2022	2023	Variance	%
										2018-2019	Change
Revenue											
Property Taxes	440,887	436,823	436,330	239,982	436,330	400,000	400,000	400,000	400,000	-	0%
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	37,227	38,286	37,100	18,718	34,014	10,000	5,000	-	-	(3,086)	-8%
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	3,937	3,875	5,700	3,928	3,100	3,100	3,100	3,100	3,100	(2,600)	-46%
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	53,040	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	535,091	478,984	479,130	262,628	473,444	413,100	408,100	403,100	403,100	(5,686)	-1%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	512,847	428,124	447,941	227,447	488,053	499,390	318,328	300,324	201,593	40,112	9%
Interest & Fees	13,890	10,117	11,259	6,391	44,068	32,731	21,675	12,720	3,725	32,809	291%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	526,737	438,241	459,200	233,838	532,121	532,121	340,003	313,044	205,318	72,921	16%
Capital	-	-	-	-	286,000	-	-	-	-	286,000	-
Total Expenditures	526,737	438,241	459,200	233,838	818,121	532,121	340,003	313,044	205,318	358,921	78%
Net Surplus / (Deficit)	8,354	40,743	19,930	28,790	(344,677)	(119,021)	68,097	90,056	197,782		
Beginning Cash Balance	571,090	579,295	622,016		641,946	297,269	178,249	246,346	336,402		
Cash Adjustments	(148)	1,978	-		-	-	-	-	-		
Ending Cash Balance	579,295	622,016	641,946		297,269	178,249	246,346	336,402	534,184		
Cash Reserves Target	131,684	109,560	114,800		204,530	133,030	85,001	78,261	51,329		
										Cash Reserve	
										25% of Annual expenditures	

Fund Purpose:

This fund is used to account for expenditures relating to the purchase or lease of capital improvements in the City.

Explanation of Revenue Sources:

This fund receives revenue from a property tax levy. 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.

Explanation of Expenditures and Significant Changes/Variations:

2019 includes a one time spend down in cash to cover costs of the My SB Parks & Trails project at Howard Park. 2019 also includes an additional 15 hybrid police vehicles to replace older patrol cars.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
CUMULATIVE CAPITAL DEVEL								
406-0401-415.38-01	PRINCIPAL	512,847	428,124	447,941	447,941	419,194	227,447	488,053

LEVEL	TEXT	TEXT AMT
BUDG	DS-140 2015 VEHICLE/EQUIP LEASE #1 - POLICE	161,220
	DS-149 2016 VEHICLE EQUIP LEASE #1 - POLICE	51,955
	DS-171 2018 VEHICLE/EQUIP LEASE #1 - POLICE	190,157
	2019 POLICE VEHICLE LEASE - ESTIMATE	
	15 VEHICLES X \$30,000 = \$450,000	84,721
	AT 3% INTEREST RATE OVER 5 YEARS	
		488,053

406-0401-415.38-02	INTEREST	13,890	10,117	11,259	11,259	9,874	6,391	44,068
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LEVEL	TEXT	TEXT AMT
BUDG	DS-140 2015 VEHICLE/EQUIP LEASE #1 - POLICE	3,940
	DS-149 2016 VEHICLE EQUIP LEASE #1 - POLICE	1,963
	DS-171 2018 VEHICLE/EQUIP LEASE #1 - POLICE	25,296
	2019 POLICE VEHICLE LEASE - ESTIMATE	
	15 VEHICLES X \$30,000 = \$450,000	12,869
	AT 3% INTEREST RATE OVER 5 YEARS	
		44,068

182

*	OTHER SERVICES & CHARGES	526,737	438,241	459,200	459,200	429,068	233,838	532,121
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**	CONTROLLER	526,737	438,241	459,200	459,200	429,068	233,838	532,121
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
406-1101-452.42-01	LAND IMPROVEMENTS	0	0	0	0	0	0	286,000
LEVEL	TEXT		TEXT AMT					
BUDG	HOWARD PARK RENOVATIONS - MY SB PARKS AND TRAILS		286,000					
			286,000					
		-----	-----	-----	-----	-----	-----	-----
*	CAPITAL	0	0	0	0	0	0	286,000
		-----	-----	-----	-----	-----	-----	-----
**	PARK MAINTENANCE	0	0	0	0	0	0	286,000
		-----	-----	-----	-----	-----	-----	-----
***	CUMULATIVE CAPITAL DEVEL	526,737	438,241	459,200	459,200	429,068	233,838	818,121

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
CUMULATIVE CAPITAL DEVEL								
406-0000-311.00-00	GENERAL PROPERTY TAX	440,887	436,823	419,000	436,330	239,982	239,982	436,330
LEVEL	TEXT		TEXT AMT					
BUDG	PROPERTY TAX ESTIMATE		436,330					
			436,330					
		-----	-----	-----	-----	-----	-----	-----
*		440,887	436,823	419,000	436,330	239,982	239,982	436,330
406-0000-312.02-00	AUTO EXCISE	29,668	31,219	29,500	29,500	15,432	15,432	25,909
LEVEL	TEXT		TEXT AMT					
BUDG	BASED ON 8-3-18 ESTIMATE FROM DLGF RECEIVED IN JUNE AND DECEMBER		25,909					
			25,909					
406-0000-312.03-00	COMMERCIAL VEHICLE TAX	7,559	7,067	7,600	7,600	3,286	3,286	8,105
LEVEL	TEXT		TEXT AMT					
BUDG	BASED ON 8-3-18 ESTIMATE FROM DLGF RECEIVED IN JUNE AND DECEMBER		8,105					
04			8,105					
		-----	-----	-----	-----	-----	-----	-----
*		37,227	38,286	37,100	37,100	18,718	18,718	34,014
406-0000-338.00-00	PILOT TRANSFERS IN	53,040	0	0	0	0	0	0
*		53,040	0	0	0	0	0	0
406-0000-361.00-00	INTEREST EARNINGS	3,937	3,875	3,100	5,700	5,583	3,928	3,100
LEVEL	TEXT		TEXT AMT					
BUDG	INTEREST EARNDED ON FUND BALANCES		3,100					
			3,100					
		-----	-----	-----	-----	-----	-----	-----
*		3,937	3,875	3,100	5,700	5,583	3,928	3,100
**	CUMULATIVE CAPITAL DEVEL	535,091	478,984	459,200	479,130	264,283	262,628	473,444
***	CUMULATIVE CAPITAL DEVEL	535,091	478,984	459,200	479,130	264,283	262,628	473,444

Fund 407 - Cumulative Capital Improvement

Fund Type	Capital Funds				Control	City Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Proposed Budget	Forecast				Budget Variance 2018-2019	%
						2020	2021	2022	2023		Change
Revenue											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	407,727	395,915	250,500	111,715	207,296	186,566	167,910	151,119	136,007	(43,204)	-17%
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	2,537	3,174	3,000	2,576	3,000	3,000	3,000	3,000	3,000	-	0%
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	25,000	25,000	25,000	-	25,000	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	435,264	424,089	278,500	114,291	235,296	189,566	170,910	154,119	139,007	(43,204)	-16%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	345,000	356,250	-	-	-	-	-	-	-	-	-
Interest & Fees	23,250	15,800	1,000	-	-	-	-	-	-	(1,000)	-100%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	249,500	249,500	-	-	-	-	-	(249,500)	-100%
Total Services & Charges	368,250	372,050	250,500	249,500	-	-	-	-	-	(250,500)	-100%
Capital											
Land	-	-	-	-	-	-	-	-	-	-	-
Land Improvements	-	-	28,000	-	28,000	287,000	-	-	-	-	0%
Bldgs & Bldg Improve.	-	-	-	-	-	-	-	-	-	-	-
Motor Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Total Capital	-	-	28,000	-	28,000	287,000	-	-	-	-	0%
Total Expenditures	368,250	372,050	278,500	249,500	28,000	287,000	-	-	-	(250,500)	-90%
Net Surplus / (Deficit)	67,014	52,039	-	(135,209)	207,296	(97,434)	170,910	154,119	139,007		
Beginning Cash Balance	310,758	377,581	430,948	-	430,948	638,244	540,811	711,720	865,839	Cash Reserve	
Cash Adjustments	(191)	1,328	-	-	-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	377,581	430,948	430,948	638,244	638,244	540,811	711,720	865,839	1,004,846		
Cash Reserves Target	92,063	93,013	69,625	-	7,000	71,750	-	-	-		

Fund Purpose:

This fund is used to pay debt service on a Century Center bond. The final payment on the 2011 Century Center Bond Refunding was due February 1, 2018.

Explanation of Revenue Sources:

This fund receives revenues from cigarette tax only beginning in 2018.

Explanation of Expenditures and Significant Changes/Variations:

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	2019 Budget	Forecast				Total	Justification
			2020	2021	2022	2023		
Replacement Capital							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
Total Replacement Capital		-	-	-	-	-	-	
Project Capital								
My SB Parks & Trails Projects (Howard Park)		287,000	287,000	-	-	-	574,000	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
Total Project Capital		287,000	287,000	-	-	-	574,000	
Total Capital		287,000	287,000	-	-	-	574,000	

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

Explain Significant Spending on Capital Projects Below:

981

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
CUMULATIVE CAPITAL IMPROV								
407-0401-415.37-11	CAPITAL LEASE PRINCIPAL	345,000	356,250	245,000	0	0	245,000	0
407-0401-415.37-12	CAPITAL LEASE INTEREST	23,250	15,000	4,500	0	0	4,500	0
407-0401-415.38-03	PAYING AGENT FEES	0	800	1,000	1,000	0	0	0
		-----	-----	-----	-----	-----	-----	-----
*	OTHER SERVICES & CHARGES	368,250	372,050	250,500	1,000	0	249,500	0
		-----	-----	-----	-----	-----	-----	-----
407-0401-415.50-02	INTERFUND TRANSFER OUT	0	0	0	249,500	249,500	0	0
		-----	-----	-----	-----	-----	-----	-----
*	OTHER USES	0	0	0	249,500	249,500	0	0
		-----	-----	-----	-----	-----	-----	-----
**	CONTROLLER	368,250	372,050	250,500	250,500	249,500	249,500	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
407-1101-452.42-01	LAND IMPROVEMENTS	0	0	28,000	28,000	0	0	28,000
LEVEL	TEXT		TEXT AMT					
BUDG	MY SB PARKS & TRAILS IMPROVEMENTS		28,000					
			28,000					

*	CAPITAL	0	0	28,000	28,000	0	0	28,000

**	PARK MAINTENANCE	0	0	28,000	28,000	0	0	28,000

***	CUMULATIVE CAPITAL IMPROV	368,250	372,050	278,500	278,500	249,500	249,500	28,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
CUMULATIVE CAPITAL IMPROV								
407-0000-317.00-00	HOTEL/MOTEL TAX	150,000	150,000	0	0	0	0	0
		-----	-----	-----	-----	-----	-----	-----
*		150,000	150,000	0	0	0	0	0
407-0000-335.04-00	CIGAR. TAX DIST.-C.C.I.F.	257,727	245,915	250,500	250,500	111,715	111,715	207,296
LEVEL	TEXT	TEXT AMT						
BUDG	CIGARETTE TAX DISTRIBUTIONS FROM STATE OF INDIANA ON A SEMI-ANNUAL BASIS. PER CAPITA FORMULA. PER 8-3-18 ESTIMATE FROM DLGF DISTRIBUTIONS RECEIVED IN JUNE AND DECEMBER	207,296						
		-----	-----	-----	-----	-----	-----	-----
*		257,727	245,915	250,500	250,500	111,715	111,715	207,296
407-0000-361.00-00	INTEREST EARNINGS	2,537	3,174	3,000	3,000	3,423	2,576	3,000
LEVEL	TEXT	TEXT AMT						
BUDG	ESTIMATED INTEREST EARNED ON FUND BALANCES	3,000						
18		3,000						
		-----	-----	-----	-----	-----	-----	-----
*		2,537	3,174	3,000	3,000	3,423	2,576	3,000
407-0000-362.00-00	RENTAL OF PROPERTY	25,000	25,000	25,000	25,000	25,000	0	25,000
LEVEL	TEXT	TEXT AMT						
BUDG	SOUTH BEND COMMUNITY SCHOOL CORPORATION BILL ANNUALLY	25,000						
		-----	-----	-----	-----	-----	-----	-----
*		25,000	25,000	25,000	25,000	25,000	0	25,000
**	CUMULATIVE CAPITAL IMPROV	435,264	424,089	278,500	278,500	140,138	114,291	235,296
		-----	-----	-----	-----	-----	-----	-----
***	CUMULATIVE CAPITAL IMPROV	435,264	424,089	278,500	278,500	140,138	114,291	235,296

Fund 408 - Economic Development Income Tax

Fund Type	Special Revenue Funds				Control	City Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Proposed Budget	Forecast				Budget Variance 2018-2019	%
						2020	2021	2022	2023		Change
Revenue											
Local Income Taxes	9,594,602	10,433,361	10,720,965	6,525,010	11,632,846	11,865,503	12,102,813	12,344,869	12,591,767	911,881	9%
Charges for Services	150,000	300,000	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	354,660	354,660	-	0%
Interest Earnings	92,820	111,297	150,000	105,969	140,000	80,000	80,000	80,000	80,000	(10,000)	-7%
Other Income	3,034	2,701	582,971	582,971	-	-	-	-	-	(582,971)	-100%
Transfers In	-	735,240	-	-	-	-	-	-	-	-	-
Total Revenue	10,195,116	11,937,259	11,958,596	7,568,610	12,277,506	12,450,163	12,687,473	12,929,529	13,176,427	318,910	3%
Expenditures by Dept											
Debt Service & Other	3,512,193	2,532,056	2,567,127	1,120,680	1,017,380	1,010,963	1,009,213	1,007,313	1,005,188	(1,549,747)	-60%
Street Department	1,853,000	1,937,750	1,937,750	968,875	-	1,937,750	1,937,750	1,937,750	1,937,750	(1,937,750)	-100%
PSAP	-	2,020,453	2,545,506	998,035	2,857,018	2,857,018	2,857,018	2,857,018	2,857,018	311,512	12%
Neighborhood Engage.	172,969	521,803	2,623,669	468,555	4,861,045	5,114,301	4,631,613	4,700,768	4,771,647	2,237,376	85%
Community Investment	597,944	295,128	297,371	84,305	332,000	332,000	332,000	332,000	332,000	34,629	12%
Parks Administration	19,416	1,468	21,094	-	-	-	-	-	-	(21,094)	-100%
Parks Maintenance	-	57,617	-	-	-	-	-	-	-	-	-
Potawatomi Zoo	92,795	100,000	100,000	100,000	-	-	-	-	-	(100,000)	-100%
Code Enforcement	2,036,691	2,152,356	1,301,415	582,745	2,364,222	2,361,229	2,346,117	2,353,006	2,348,137	1,062,807	82%
Animal Care & Control	629,368	728,865	820,662	410,331	845,841	890,671	902,354	914,729	928,502	25,179	3%
Total Expenditures	8,914,376	10,347,496	12,214,594	4,733,527	12,277,506	14,503,932	14,016,066	14,102,584	14,180,242	62,912	1%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	1,718	-	83	-	-	-	-	-	-	(83)	-100%
Services & Charges											
Professional Services	73,451	2,534,171	3,274,815	1,120,558	3,198,018	3,198,018	3,198,018	3,198,018	3,198,018	(76,797)	-2%
Utilities	-	12,778	10,899	440	-	-	-	-	-	(10,899)	-100%
Repairs & Maintenance	9,531	12,715	36,351	2,544	46,000	46,000	46,000	46,000	46,000	9,649	27%
Debt Service											
Principal	1,041,667	228,333	-	17,500	149,381	150,483	156,562	162,887	169,468	149,381	-
Interest & Fees	229,901	189,975	2,000	13,961	173,568	167,725	161,645	155,320	148,739	171,568	8578%
Grants & Subsidies	619,716	415,981	2,349,513	525,899	2,375,000	2,375,000	2,375,000	2,375,000	2,375,000	25,487	1%
Other Services & Charges	614,610	225,728	525,230	175,617	5,000	5,000	5,000	5,000	5,000	(520,230)	-99%
Transfers Out	6,323,782	6,667,496	5,825,703	2,877,008	5,780,539	8,011,707	8,073,841	8,160,359	8,238,017	(45,164)	-1%
Total Services & Charges	8,912,658	10,287,179	12,024,511	4,733,527	11,727,506	13,953,932	14,016,066	14,102,584	14,180,242	(297,005)	-2%
Total Capital	-	60,317	190,000	-	550,000	550,000	-	-	-	360,000	189%
Total Expenditures	8,914,376	10,347,496	12,214,594	4,733,527	12,277,506	14,503,932	14,016,066	14,102,584	14,180,242	62,912	1%
Net Surplus / (Deficit)	1,280,740	1,589,763	(255,998)	2,835,084	-	(2,053,770)	(1,328,593)	(1,173,055)	(1,003,816)		
Beginning Cash Balance	9,859,022	11,135,200	12,770,240	-	12,514,242	12,514,242	10,460,473	9,131,880	7,958,825	Cash Reserve	
Cash Adjustments	(4,561)	45,277	-	-	-	-	-	-	-	50% of Annual expenditures	
Ending Cash Balance	11,135,200	12,770,240	12,514,242	12,514,242	12,514,242	10,460,473	9,131,880	7,958,825	6,955,009		
Cash Reserves Target	4,457,188	5,173,748	6,107,297	-	6,138,753	7,251,966	7,008,033	7,051,292	7,090,121		

Fund Purpose:

This fund accounts for the receipt and expense of Economic Development Income Tax (EDIT) 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 operating transfers to the Department of Community Investment, Streets Department, Code Enforcement/ Animal Control Department and the consolidated county-wide 911 call center.

Explanation of Revenue Sources:

This fund receives Economic Development Income Tax (EDIT) revenue. The City of South Bend receives an allocated share of the 0.4% income tax on wages within St. Joseph County.

Explanation of Expenditures and Significant Changes/Variations:

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	2019 Budget	Forecast				Total	Justification
			2020	2021	2022	2023		
Replacement Capital								-
								-
								-
								-
								-
								-
								-
								-
								-
Total Replacement Capital		-	-	-	-	-	-	-
Project Capital								
Property Acquisitions - Targeted	Cash	550,000	550,000	-	-	-	1,100,000	
								-
								-
								-
								-
								-
								-
								-
Total Project Capital		550,000	550,000	-	-	-	1,100,000	
Total Capital		550,000	550,000	-	-	-	1,100,000	

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

Explain Significant Spending on Capital Projects Below:

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
EDIT								
408-0401-415.38-01	PRINCIPAL	1,041,667	228,333	215,000	0	0	17,500	149,381
LEVEL	TEXT	TEXT AMT						
BUDG	2019 ESTIMATE - ZOO BOND	144,639						
	\$4.325 MILLION AT 20 YEARS AT 4% CONTINGENCY	4,742						
		149,381						
408-0401-415.38-02	INTEREST	228,151	188,225	169,107	0	0	13,961	171,568
LEVEL	TEXT	TEXT AMT						
BUDG	2019 ESTIMATE - ZOO BOND	171,568						
	\$4.325 MILLION AT 20 YEARS AT 4%	171,568						
408-0401-415.38-03	PAYING AGENT FEES	1,750	1,750	2,000	2,000	0	0	2,000
LEVEL	TEXT	TEXT AMT						
BUDG	ESTIMATED PAYING AGENT FEES - US BANK	1,000						
	ESTIMATED PAYING AGENT FEES - PARKS BOND	1,000						
		2,000						
192	408-0401-415.39-30	432,987	191,075	315,000	315,000	15,000	0	315,000
LEVEL	TEXT	TEXT AMT						
BUDG	GROW SJC ECONOMIC DEV PROGRAM-CHAMBER OF COMMERCE	100,000						
	DTSB - DOWNTOWN AMBASSADORS, BEAUTIFICATION, ETC	200,000						
	REGIONAL CITIES ORGANIZATION SUPPORT	15,000						
		315,000						
*	OTHER SERVICES & CHARGES	1,704,555	609,383	701,107	317,000	15,000	31,461	637,949
408-0401-415.50-02	INTERFUND TRANSFER OUT	1,807,638	1,922,673	1,866,020	2,250,127	1,120,680	1,089,220	379,431
LEVEL	TEXT	TEXT AMT						
BUDG	2019 TRANSFER TO 757-1101-392.00-00	379,431						
	DS-141 2015 EDIT/PARKS BOND							
	DEBT SERVICE PAYMENTS TO US BANK \$379,431.26	379,431						
*	OTHER USES	1,807,638	1,922,673	1,866,020	2,250,127	1,120,680	1,089,220	379,431
**	CONTROLLER	3,512,193	2,532,056	2,567,127	2,567,127	1,135,680	1,120,680	1,017,380

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
408-0607-431.50-02	INTERFUND TRANSFER OUT	1,853,000	1,937,750	1,937,750	1,937,750	968,875	968,875	0
LEVEL	TEXT	TEXT AMT						
BUDG	2019 TRANSFER TO 202-0000-392.00-00 TO COVER OPERATING EXPS OF STREET DEPT & PAVING MOVED TO COIT FUND 404 IN 2019							
*	OTHER USES	1,853,000	1,937,750	1,937,750	1,937,750	968,875	968,875	0
**	STREET	1,853,000	1,937,750	1,937,750	1,937,750	968,875	968,875	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
408-0802-423.31-07	PSAP COUNTY PAYMENT	0	2,020,453	2,545,506	2,545,506	1,397,249	998,035	2,857,018
LEVEL	TEXT		TEXT AMT					
BUDG	PSAP PAYMENT TO SAINT JOSEPH COUNTY							
	OPERATING & CAPITAL		3,055,990					
	LESS DEBT DEDUCTED THROUGH EDIT REVENUES		198,972-					
	APPROVED BY EXECUTIVE COMMITTEE ON 7/9/18		2,857,018					
		-----	-----	-----	-----	-----	-----	-----
*	OTHER SERVICES & CHARGES	0	2,020,453	2,545,506	2,545,506	1,397,249	998,035	2,857,018
		-----	-----	-----	-----	-----	-----	-----
**	COMMUNICATION CENTER	0	2,020,453	2,545,506	2,545,506	1,397,249	998,035	2,857,018

CITY OF SOUTH BEND

EXPENDITURES

2019 BUDGET

		2016	2017	2018	2018	2018	6/30/18	2019
		Actual	Actual	Original Budget	Amended Budget	YTD Actual	YTD Actual	Proposed Expenditures
ACCOUNT NUMBER	ACCOUNT DESCRIPTION							
408-1001-460.31-06	OTHER PROFESSIONAL SVCS	51,407	371,897	425,000	468,156	42,656	42,656	60,000
LEVEL	TEXT		TEXT AMT					
BUDG	NEIGHBOR TO NEIGHBOR ENGAGEMENT - QUALITATIVE HOUSING STUDY		25,000					
	VACANT LOT TOOL KIT CREATION		35,000					
			60,000					
408-1001-460.39-30	GRANTS AND SUBSIDIES	96,562	124,906	1,595,416	1,934,513	518,323	425,899	2,060,000
LEVEL	TEXT		TEXT AMT					
BUDG	NNRO FUNDING PARTNER CONTRIBUTION		75,000					
	V&A PROGRAMS		10,000					
	NEIGHBORHOOD RESOURCES CORPORATION (NRC)		50,000					
	CITIES OF SERVICE MATCH							
	FEDERAL LEAD GRANT MATCH		350,000					
	NEIGHBORHOOD STRATEGY IMPL.- NEW CONSTRUCTION		1,000,000					
	NEIGHBORHOOD COMMERCIAL FACADE MATCHING GRANT		200,000					
	MIAMI/MISHAWAKA AVENUE							
	NEIGHBORHOOD COMMERCIAL FACADE MATCHING GRANT		100,000					
	PORTAGE AVENUE							
901	EVICTIION LEGAL DEFENSE FUND SUPPORT PILOT		5,000					
	RESIDENT LEGAL ASSISTANCE PROGRAM		70,000					
	DEVELOPMENT MATCHING GRANTS		200,000					
			2,060,000					
408-1001-460.39-58	HISTORIC PRESERVATION	25,000	25,000	30,000	31,000	0	0	0
*	OTHER SERVICES & CHARGES	172,969	521,803	2,050,416	2,433,669	560,979	468,555	2,120,000
408-1001-460.41-01	LAND	0	0	140,000	140,000	0	0	550,000
LEVEL	TEXT		TEXT AMT					
BUDG	PROPERTY ACQUISITION - TARGETED		550,000					
			550,000					
408-1001-460.42-01	LAND IMPROVEMENTS	0	0	50,000	50,000	0	0	0
LEVEL	TEXT		TEXT AMT					
BUDG	CITY CEMETERY IMPROVEMENTS							
	MOVED TO 404-1001-460.42-01 IN 2019							
*	CAPITAL	0	0	190,000	190,000	0	0	550,000
408-1001-460.50-02	INTERFUND TRANSFER OUT	0	0	0	0	0	0	2,191,045
LEVEL	TEXT		TEXT AMT					
BUDG	2019 TRANSFER TO 211-1001-392.00-00		2,191,045					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
	ANNUAL OPERATING SUBSIDY FOR DCI ADMINISTRATION		2,191,045					
*	OTHER USES	0	0	0	0	0	0	2,191,045
**	NEIGHBORHOOD ENGAGEMENT	172,969	521,803	2,240,416	2,623,669	560,979	468,555	4,861,045

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
408-1050-452.50-02	INTERFUND TRANSFER OUT	0	60,000	0	0	0	0	0
* OTHER USES		0	60,000	0	0	0	0	0
408-1050-460.23-40	SALT/ICE MELT	1,718	0	0	83	0	0	0
* SUPPLIES		1,718	0	0	83	0	0	0
408-1050-460.31-05	APPRAISAL	0	29,625	40,000	40,050	5,397	5,047	40,000
LEVEL	TEXT		TEXT AMT					
BUDG	MISCELLANEOUS APPRAISALS		40,000					
			40,000					
408-1050-460.31-06	OTHER PROFESSIONAL SVCS	0	1,500	0	0	0	0	0
408-1050-460.31-11	LAND SURVEYS	0	3,350	19,000	19,000	5,856	4,656	94,000
LEVEL	TEXT		TEXT AMT					
BUDG	MISCELLANEOUS SURVEYS		94,000					
			94,000					
107 408-1050-460.31-12	TITLE WORK	0	6,325	12,000	13,150	5,113	4,958	12,000
LEVEL	TEXT		TEXT AMT					
BUDG	MISCELLANEOUS TITLE WORK		12,000					
			12,000					
408-1050-460.31-16	TREE MAINTENANCE	0	97,500	130,000	162,500	97,500	65,000	130,000
LEVEL	TEXT		TEXT AMT					
BUDG	TREE MAINTENANCE - CONTRACT WITH VPA		130,000					
			130,000					
408-1050-460.31-25	ADVERTISEMENT FEES	0	2,054	5,000	5,359	424	206	5,000
LEVEL	TEXT		TEXT AMT					
BUDG	MISCELLANEOUS LEGAL NOTICES		5,000					
			5,000					
408-1050-460.35-04	WATER	0	12,778	0	10,899	618	440	0
408-1050-460.36-01	BUILDING R&M	9,531	12,715	46,000	36,351	2,567	2,544	46,000
LEVEL	TEXT		TEXT AMT					
BUDG	BUILDING PROPERTY MAINTAINED		46,000					
			46,000					
408-1050-460.39-64	PROPERTY MANAGEMENT	240,420	56,053	0	0	0	0	0
408-1050-460.39-89	MISC CHARGES & SVCS	346,275	10,527	5,000	9,979	1,454	1,454	5,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
*	OTHER SERVICES & CHARGES	596,226	232,427	257,000	297,288	118,929	84,305	332,000
	408-1050-460.41-01 LAND	0	2,700	0	0	0	0	0
*	CAPITAL	0	2,700	0	0	0	0	0
**	COMMUNITY INVESTMENT	597,944	295,127	257,000	297,371	118,929	84,305	332,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
408-1100-452.31-06	OTHER PROFESSIONAL SVCS	19,416	1,468	0	21,094	0	0	0
*	OTHER SERVICES & CHARGES	19,416	1,468	0	21,094	0	0	0
**	ADMINISTRATION	19,416	1,468	0	21,094	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
408-1101-452.43-02	MOTOR EQUIPMENT	0	57,617	0	0	0	0	0
*	CAPITAL	0	57,617	0	0	0	0	0
**	PARK MAINTENANCE	0	57,617	0	0	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures	
408-1104-452.31-06	OTHER PROFESSIONAL SVCS	2,628	0	0	0	0	0	0	
408-1104-452.39-30	GRANTS AND SUBSIDIES	90,167	100,000	100,000	100,000	100,000	100,000	0	
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*	OTHER SERVICES & CHARGES	92,795	100,000	100,000	100,000	100,000	100,000	0	
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**	POTAWATOMI ZOO	92,795	100,000	100,000	100,000	100,000	100,000	0	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
408-1201-415.39-89	MISC CHARGES & SVCS	2,915	134,148	0	484,251	391,088	174,163	0
LEVEL	TEXT	TEXT AMT						
BUDG	V&A DEMOLITIONS							
	MOVED TO COIT FUND 404-1201-415-39-89 FOR 2018							
*	OTHER SERVICES & CHARGES	2,915	134,148	0	484,251	391,088	174,163	0
408-1201-415.50-02	INTERFUND TRANSFER OUT	2,033,776	2,018,208	817,164	817,164	408,582	408,582	2,288,504
LEVEL	TEXT	TEXT AMT						
BUDG	2019 TRANSFER TO 219-1201-392.00-00	681,154						
	SUBSIDIZE UNSAFE BUILDING							
	2019 TRANSFER TO 600-1201-392.00-00	1,607,350						
	SUBSIDIZE CODE ENFORCEMENT	2,288,504						
*	OTHER USES	2,033,776	2,018,208	817,164	817,164	408,582	408,582	2,288,504
202*	NEIGHBORHOOD CODE ENF.	2,036,691	2,152,356	817,164	1,301,415	799,670	582,745	2,288,504

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016	2017	2018	2018	2018	6/30/18	2019
		Actual	Actual	Original Budget	Amended Budget	YTD Actual	YTD Actual	Proposed Expenditures
408-1207-415.50-02	INTERFUND TRANSFER OUT	629,368	728,865	820,662	820,662	410,331	410,331	845,841
LEVEL	TEXT		TEXT AMT					
BUDG	2019 TRANSFER TO 600-1207-392.00-00		845,841					
	SUBSIDIZE ANIMAL CARE & CONTROL		845,841					
*	OTHER USES	629,368	728,865	820,662	820,662	410,331	410,331	845,841
**	ANIMAL CONTROL	629,368	728,865	820,662	820,662	410,331	410,331	845,841

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
408-1208-415.50-02	INTERFUND TRANSFER OUT	0	0	0	0	0	0	75,718
LEVEL	TEXT		TEXT AMT					
BUDG	2019 TRANSFER TO 600-1208-392.00-00		75,718					
	SUBSIDIZE RENTAL UNIT INSPECTION		75,718					
* OTHER USES		0	0	0	0	0	0	75,718
** RENTAL UNIT INSPECTION		0	0	0	0	0	0	75,718
*** EDIT		8,914,376	10,347,495	11,285,625	12,214,594	5,491,713	4,733,527	12,277,506

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
EDIT								
408-0000-315.00-00	ECON/DEV INCOME TAX	9,594,602	10,433,361	10,720,965	10,720,965	7,418,423	6,525,010	11,632,846
LEVEL	TEXT	TEXT AMT						
BUDG	DLGF ESTIMATE 8-12-18	11,831,812						
	LESS: DS-133 PSAP DEBT DEDUCTED FROM EDIT	198,966-						
		11,632,846						
*		9,594,602	10,433,361	10,720,965	10,720,965	7,418,423	6,525,010	11,632,846
408-0000-360.00-00	MISCELLANEOUS REVENUE	2,766	0	0	227	227	227	0
*		2,766	0	0	227	227	227	0
408-0000-361.00-00	INTEREST EARNINGS	92,820	111,297	60,000	150,000	152,389	105,969	140,000
LEVEL	TEXT	TEXT AMT						
BUDG	INTEREST ON INVESTMENTS ON FUND BALANCES	140,000						
		140,000						
209		92,820	111,297	60,000	150,000	152,389	105,969	140,000
408-0000-369.00-00	COMMON AREA FEES	150,000	300,000	150,000	150,000	0	0	150,000
LEVEL	TEXT	TEXT AMT						
BUDG	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	300,000	150,000	150,000	0	0	150,000
408-0000-380.10-99	MISC. REIMBURSEMENTS	268	0	0	103	103	103	0
*		268	0	0	103	103	103	0
408-0000-391.01-00	SALE OF FIXED ASSETS	0	2,701	0	580,862	581,761	580,862	0
*		0	2,701	0	580,862	581,761	580,862	0
408-0000-392.00-00	INTERFUND TRANSFER IN	0	735,240	0	0	0	0	0
*		0	735,240	0	0	0	0	0
**	EDIT	9,840,456	11,582,599	10,930,965	11,602,157	8,152,903	7,212,171	11,922,846

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016	2017	2018	2018	2018	6/30/18	2019
		Actual	Actual	Original Budget	Amended Budget	YTD Actual	YTD Actual	Estimated Revenue
408-1001-350.10-00	JOB TARGET PENALTY FEE	354,660	354,660	354,660	354,660	354,660	354,660	354,660
LEVEL	TEXT		TEXT AMT					
BUDG	AJ WRIGHT/TJX TAX PENALTY FEES DUE THE CITY		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	354,660	354,660
	408-1001-391.05-02 LAND	0	0	0	1,779	1,779	1,779	0
*		0	0	0	1,779	1,779	1,779	0
**	NEIGHBORHOOD ENGAGEMENT	354,660	354,660	354,660	356,439	356,439	356,439	354,660
***	EDIT	10,195,116	11,937,259	11,285,625	11,958,596	8,509,342	7,568,610	12,277,506

Fund 711 - Self-Funded Employee Benefits

Fund Type	Internal Service Funds				Control	City Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Proposed Budget	Forecast				Budget Variance 2018-2019	%
						2020	2021	2022	2023		Change
Revenue											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	16,552,451	17,744,921	18,491,596	9,115,601	12,526,190	16,561,670	16,609,443	16,658,172	16,707,876	(5,965,406)	-32%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	49,659	80,179	110,000	88,667	100,000	100,000	100,000	100,000	100,000	(10,000)	-9%
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	1,590,096	112,848	10,006	5,827	10,000	10,000	10,000	10,000	10,000	(6)	0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	18,192,206	17,937,948	18,611,602	9,210,094	12,636,190	16,671,670	16,719,443	16,768,172	16,817,876	(5,975,412)	-32%
Expenditures by Dept											
Employee Benefits	14,598,676	13,663,858	16,965,518	6,914,231	15,442,400	15,442,400	15,442,400	15,442,400	15,442,400	(1,523,118)	-9%
Employee Wellness Clinic	1,231,781	1,084,223	1,180,000	540,023	1,180,000	1,180,000	1,180,000	1,180,000	1,180,000	-	0%
Total Expenditures	15,830,457	14,748,082	18,145,518	7,454,253	16,622,400	16,622,400	16,622,400	16,622,400	16,622,400	(1,523,118)	-8%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	61,085	116,001	163,000	32,031	146,100	146,100	146,100	146,100	146,100	(16,900)	-10%
Services & Charges											
Professional Services	1,363,248	1,152,896	1,359,000	660,122	1,276,000	1,276,000	1,276,000	1,276,000	1,276,000	(83,000)	-6%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	349	-	-	-	-	-	-	-	-	-	-
Travel	422	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	14,399,305	13,474,879	16,205,444	6,761,425	15,169,600	15,169,600	15,169,600	15,169,600	15,169,600	(1,035,844)	-6%
Other Services & Charges	6,048	4,306	4,360	675	30,700	30,700	30,700	30,700	30,700	26,340	604%
Transfers Out	-	-	413,714	-	-	-	-	-	-	(413,714)	-100%
Total Services & Charges	15,769,372	14,632,081	17,982,518	7,422,222	16,476,300	16,476,300	16,476,300	16,476,300	16,476,300	(1,506,218)	-8%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	15,830,457	14,748,082	18,145,518	7,454,253	16,622,400	16,622,400	16,622,400	16,622,400	16,622,400	(1,523,118)	-8%
Net Surplus / (Deficit)	2,361,749	3,189,866	466,084	1,755,841	(3,986,210)	49,270	97,043	145,772	195,476		
Beginning Cash Balance	4,362,460	6,719,046	9,935,961		10,402,045	6,415,835	6,465,105	6,562,148	6,707,920	Cash Reserve	
Cash Adjustments	(5,163)	27,048	-		-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	6,719,046	9,935,961	10,402,045		6,415,835	6,465,105	6,562,148	6,707,920	6,903,396		
Cash Reserves Target	3,957,614	3,687,020	4,536,380		4,155,600	4,155,600	4,155,600	4,155,600	4,155,600		

Fund Purpose:

This fund accounts for 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.

Explanation of Revenue Sources:

Revenues for this fund come from individual departments based on the number of employees taking health insurance based on a per employee rate as set by the Controllers office on an annual basis, as well as from employee and public safety retiree health insurance premiums.

Explanation of Expenditures and Significant Changes/Variations:

Upon review of the health insurance fund, it was determined that it was overfunded from prior years due to lower than anticipated costs. Therefore, in 2019, the City is holding premiums to employees without an increase for 2019 and dropping the costs to the individual departments on a one-time basis. Likely due in large part to the near-site health clinic, the medical costs remain relatively flat year-over-year in a climate when the costs of health care are ever rising. Therefore, the City will continue to closely monitor this fund to ensure the premiums charged to employees and departments remains affordable while allowing the City to maintain excellent benefits for employees.

ACCOUNT NUMBER		ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
SELF FUNDED EMPLOYEE BENE									
711-0401-671.21-02 PRINT SHOP			0	2	1,000	1,000	0	0	100
LEVEL	TEXT	TEXT AMT							
BUDG	BENEFITS PROMOTIONAL MATERIALS	100							
		100							
711-0401-671.22-25 WELLNESS PROGRAM SUPPLIES			2,904	1,739	18,000	18,000	7,106	4,173	2,000
LEVEL	TEXT	TEXT AMT							
BUDG	EMPLOYEE MORAL SUPPLIES	2,000							
		2,000							
* SUPPLIES			2,904	1,741	19,000	19,000	7,106	4,173	2,100
711-0401-671.31-06 OTHER PROFESSIONAL SVCS			158,661	158,432	288,000	288,000	161,482	137,094	197,000
LEVEL	TEXT	TEXT AMT							
BUDG	GIBSON ADVISORY (INCLUDES WAKELY)	85,000							
208	INFINISOURCE COBRA	8,000							
	ACA REPORTING	4,000							
	COMPASS - CONCIERGE SERVICE FOR EMPLOYEES	66,000							
	SEMMA ADVISORY SERVICE	15,000							
	HARRASSMENT TRAINING	19,000							
			197,000						
711-0401-671.31-08 WELLNESS PROGRAM SERVICES			30,987	24,500	35,000	35,000	10,920	10,864	43,000
LEVEL	TEXT	TEXT AMT							
BUDG	OBRIEN FITNESS CENTER	15,000							
	PARKS STAFF - AMANDA	8,000							
	SPEAKERS	2,000							
	HEALTH FAIR (REVEIW DURING 2019 BUDGET PROCESS)	5,000							
	OTHER WELLNESS SERVICES	8,000							
	RAFTING & ARIEL ADVENTURE EVENTS	5,000							
		43,000							
711-0401-671.32-02 POSTAGE			360	1,612	360	360	913	245	1,500
LEVEL	TEXT	TEXT AMT							
BUDG	2019 ESTIMATE	1,500							
		1,500							
711-0401-671.32-23 TRAVEL - HOTEL			316	0	0	0	0	0	0
711-0401-671.32-24 TRAVEL - MEALS			26	0	0	0	0	0	0
711-0401-671.32-25 TRAVEL - OTHER			80	0	0	0	0	0	0
711-0401-671.34-05 LIFE			71,507	181,725	200,000	200,000	108,766	77,753	200,000

CITY OF SOUTH BEND

EXPENDITURES

2019 BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
LEVEL	TEXT		TEXT AMT					
BUDG	SYMETRA (BASED ON HISTORICAL CLAIMS)		200,000					
			200,000					
	711-0401-671.34-06 LONG TERM DISABILITY	39,160	84,612	98,000	98,000	80,870	64,528	120,000
LEVEL	TEXT		TEXT AMT					
BUDG	SYMETRA (BASED ON HISTORICAL CLAIMS)		120,000					
			120,000					
	711-0401-671.34-13 EMPLOYEE ASSISTANCE PROG.	41,286	47,107	48,000	48,000	37,410	28,965	58,000
LEVEL	TEXT		TEXT AMT					
BUDG	NEW AVENUES		58,000					
			58,000					
	711-0401-671.34-14 VISION PLAN	146,711	148,387	158,000	158,000	132,692	107,408	215,000
LEVEL	TEXT		TEXT AMT					
BUDG	ESTIMATE PER WAKELY		215,000					
209			215,000					
	711-0401-671.34-15 DENIAL PLAN	502,061	503,507	505,000	505,000	323,328	234,464	505,000
LEVEL	TEXT		TEXT AMT					
BUDG	ESTIMATE PER WAKLEY		505,000					
			505,000					
	711-0401-671.34-16 FLEX CLAIMS	149,402	131,645	160,000	160,000	184,787	169,726	300,000
LEVEL	TEXT		TEXT AMT					
BUDG	EMPLOYEE CONTRIBUTIONS-PASS THRU		300,000					
			300,000					
	711-0401-671.34-17 MEDICAL CLAIMS	10,003,106	8,617,831	11,000,000	11,000,000	5,084,401	4,100,729	9,500,000
LEVEL	TEXT		TEXT AMT					
BUDG	PER WAKELY		9,500,000					
	PEPM 729.94 X 1063 ESTIMATED EMPLOYEES		9,500,000					
	711-0401-671.34-18 CLAIMS ADMINISTRATION	651,339	651,802	739,844	739,844	471,101	397,692	650,000
LEVEL	TEXT		TEXT AMT					
BUDG	ANTHEM \$64.94 * 1063 * 12		828,375					
	ACA - PER WAKELY		93,246					
	ACA REINSURANCE,HRA FUNDING,RX REBATES, OTHER		271,621-					

CITY OF SOUTH BEND

EXPENDITURES

2019 BUDGET

		2016	2017	2018	2018	2018	6/30/18	2019
		Actual	Actual	Original	Amended	YTD	YTD	Proposed
ACCOUNT NUMBER	ACCOUNT DESCRIPTION			Budget	Budget	Actual	Actual	Expenditures
			650,000					
711-0401-671.34-22	PRIOR YR. FLEX	59,946	109,103	63,000	63,000	0	0	63,000
LEVEL	TEXT		TEXT AMT					
BUDG	ESTIMATE		63,000					
			63,000					
711-0401-671.34-23	SH/TM DISABILITY	40,626	48,466	75,300	75,300	36,378	29,846	75,300
LEVEL	TEXT		TEXT AMT					
BUDG	ESTIMATED							
	SYMETRA		69,300					
	SYMETRA ADMINISTRATION		6,000					
			75,300					
711-0401-671.34-24	DEPENDENT CARE	19,347	23,957	29,000	29,000	35,160	32,672	65,000
LEVEL	TEXT		TEXT AMT					
BUDG	ESTIMATE - EMPLOYEE PASS THROUGH		65,000					
			65,000					
210	711-0401-671.34-25	5,571	19,934	11,000	11,000	0	0	0
LEVEL	TEXT		TEXT AMT					
BUDG	ESTIMATE - EMPLOYEE PASS THROUGH							
	711-0401-671.34-26	515,571	603,504	718,300	718,300	357,273	306,495	718,300
LEVEL	TEXT		TEXT AMT					
BUDG	ANIHEM STOP LOSS		718,300					
	PEPM 55.25 TIMES ESTIMATED EMPLOYEES		718,300					
711-0401-671.34-32	DRUG CLAIMS	2,153,672	2,303,300	2,400,000	2,400,000	1,406,671	1,211,149	2,700,000
LEVEL	TEXT		TEXT AMT					
BUDG	ESTIMATE PER ANIHEM		2,700,000					
	PEPM 211.79 TIMES ESTIMATED EMPLOYEES		2,700,000					
711-0401-671.39-01	REFNDS,AWARDS,INDEMNITIES	4,938	1,944	0	0	848	420	0
711-0401-671.39-10	SUBSCRIPTIONS	750	750	0	0	0	0	0
711-0401-671.39-39	BANK FEES	0	0	0	0	10	10	0
LEVEL	TEXT		TEXT AMT					
BUDG	ZERO DOLLARS BUDGETED-NOW IN FIXED ALLOCATION #1							
	711-0401-671.39-70	349	0	0	0	0	0	0
	EDUCATION & TRAINING							
	711-0401-671.39-89	0	0	4,000	4,000	4,905	0	29,200
	MISC CHARGES & SVCS							

ACCOUNT NUMBER		ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
LEVEL	TEXT			TEXT AMT					
BUDG	EMPLOYEE WELLNESS EVENTS/PICNIC			4,000					
	TRANSP0 PASSES \$35/MO X 12 X 60 EMPLOYEES			25,200					
				29,200					
-----			-----			-----			
*	OTHER SERVICES & CHARGES		14,595,772	13,662,118	16,532,804	16,532,804	8,437,915	6,910,058	15,440,300
	711-0401-671.50-02 INTERFUND TRANSFER OUT		0	0	413,714	413,714	0	0	0
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*	OTHER USES		0	0	413,714	413,714	0	0	0
-----			-----			-----			
**	CONTROLLER		14,598,676	13,663,859	16,965,518	16,965,518	8,445,021	6,914,231	15,442,400

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
711-0425-671.22-24	OTHER OPERATING SUPPLIES	58,181	114,260	144,000	144,000	54,994	27,858	144,000
LEVEL	TEXT		TEXT AMT					
BUDG	YOUNG AT HEART PHARMACY EST		144,000					
			144,000					
		-----	-----	-----	-----	-----	-----	-----
*	SUPPLIES	58,181	114,260	144,000	144,000	54,994	27,858	144,000
711-0425-671.31-06	OTHER PROFESSIONAL SVCS	1,173,600	969,964	1,036,000	1,036,000	522,341	512,164	1,036,000
LEVEL	TEXT		TEXT AMT					
BUDG	EMPLOYEE CLINIC \$29.64 PFM X 2,800 MEMBERS		996,000					
	BEGINNING IN JANUARY 2019, COST TO DECREASE BY							
	\$1.37 PFM							
	QUEST DIAGNOSTIC SERVICES		40,000					
			1,036,000					
		-----	-----	-----	-----	-----	-----	-----
*	OTHER SERVICES & CHARGES	1,173,600	969,964	1,036,000	1,036,000	522,341	512,164	1,036,000
212*	WORKPLACE CLINIC/WELLNESS	1,231,781	1,084,224	1,180,000	1,180,000	577,335	540,023	1,180,000
***	SELF FUNDED EMPLOYEE BENE	15,830,457	14,748,083	18,145,518	18,145,518	9,022,356	7,454,253	16,622,400

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
SELF FUNDED EMPLOYEE BENE								
711-0000-360.00-00	MISCELLANEOUS REVENUE	0	228	0	1	1	1	0
*		0	228	0	1	1	1	0
711-0000-361.00-00	INTEREST EARNINGS	49,659	80,179	60,000	110,000	124,685	88,667	100,000
LEVEL	TEXT	TEXT AMT						
BUDG	2019 ESTIMATE	100,000						
		100,000						
*		49,659	80,179	60,000	110,000	124,685	88,667	100,000
711-0000-362.04-01	BENEFITS FAIR	835	0	0	0	0	0	0
*		835	0	0	0	0	0	0
711-0000-380.10-99	MISC. REIMBURSEMENTS	3,659	98	0	5	5	5	0
*		3,659	98	0	5	5	5	0
711-0000-395.10-02	EMPLOYEE-HEALTH	1,636,987	1,740,030	1,794,596	1,794,596	1,138,312	910,355	1,857,122
LEVEL	TEXT	TEXT AMT						
BUDG	ALL EMPLOYEES ANNUALIZE PLUS 2%	1,857,122						
		1,857,122						
711-0000-395.10-04	DENTAL AND VISION PLAN	507,095	508,232	521,000	521,000	332,167	265,774	531,548
LEVEL	TEXT	TEXT AMT						
BUDG	EMPLOYEE DEDUCTIONS ANNUALIZE PLUS 2%	531,548						
		531,548						
711-0000-395.10-05	ADDITIONAL FLEX	209,040	198,350	223,000	223,000	141,803	112,701	223,000
LEVEL	TEXT	TEXT AMT						
BUDG	EMPLOYEE FLEX SPENDING (NETS TO \$0 WITH ACCOUNT 711-0401-671-34-16 & 22)	223,000						
		223,000						
711-0000-395.10-06	DEPENDENT CARE	41,043	38,581	40,000	40,000	31,210	25,016	40,000
LEVEL	TEXT	TEXT AMT						
BUDG	EMPLOYEE DEPENDENT CARE (NETS TO \$0 WITH ACCOUNTS 711-0401-671-34-24 & 25)	40,000						
		40,000						

23

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
			40,000					
711-0000-395.10-10	PENSION MEMBER MEDICAL	333,183	332,582	338,000	338,000	195,940	157,475	315,000
LEVEL	TEXT		TEXT AMT					
BUDG	RETIREE EMPLOYEE PENSION ANNUALIZE PLUS 2%		315,000					
			315,000					
711-0000-395.10-13	SPOUSAL SURCHARGE	113,315	125,525	130,000	130,000	79,893	64,283	130,000
LEVEL	TEXT		TEXT AMT					
BUDG	ANNUALIZE		130,000					
			130,000					
711-0000-395.10-50	COBRA RECEIPTS	14,751	38,850	20,000	20,000	14,430	11,949	20,000
LEVEL	TEXT		TEXT AMT					
BUDG	EMPLOYEE COBRA ANNUALIZED		20,000					
			20,000					
711-0000-395.20-07	PENSION MEMBER LIFE INS	152,681	170,954	167,000	167,000	123,589	100,634	175,000
LEVEL	TEXT		TEXT AMT					
BUDG	EMPLOYER RETIREE LIFE INSURANCE ANNUALIZE		175,000					
			175,000					
711-0000-395.20-08	L-TERM DISABILITY PREMIUM	55,832	58,947	50,000	100,000	70,676	50,796	50,000
LEVEL	TEXT		TEXT AMT					
BUDG	EMPLOYER LONG TERM DISABILITY/SHORT TERM DISABILIT ANNUALIZE		50,000					
			50,000					
711-0000-395.20-10	PENSION CITY MEDICAL	417,360	328,495	388,000	388,000	174,938	150,965	350,000
LEVEL	TEXT		TEXT AMT					
BUDG	EMPLOYER PORTION OF RETIREE MEDICAL ANNUALIZED + 2% INCREASE		350,000					
			350,000					
711-0000-395.20-11	EMPLOYER CONTRIBUTIONS	13,071,164	14,204,375	14,770,000	14,770,000	9,052,089	6,824,380	8,834,520
LEVEL	TEXT		TEXT AMT					
BUDG	EMPLOYER TEAMSTER/NON BARGAINING/POLICE/FIRE (BASED ON 887 FTE @ \$9,960/EA) EXPECTED TO INCREASE IN 2020		8,834,520					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
			8,834,520					
711-0000-395.20-12	FIRE-EMPLOYER	0	0	0	0	0	441,272	0
*		16,552,451	17,744,921	18,441,596	18,491,596	11,355,047	9,115,601	12,526,190
711-0000-396.01-00	SPECIFIC STOP LOSS	1,585,602	112,522	10,000	10,000	54,561	5,821	10,000
LEVEL	TEXT		TEXT AMT					
BUDG	2019 ESTIMATE		10,000					
			10,000					
*		1,585,602	112,522	10,000	10,000	54,561	5,821	10,000
**	SELF FUNDED EMPLOYEE BENE	18,192,206	17,937,948	18,511,596	18,611,602	11,534,299	9,210,094	12,636,190
***	SELF FUNDED EMPLOYEE BENE	18,192,206	17,937,948	18,511,596	18,611,602	11,534,299	9,210,094	12,636,190

Fund 713 - Unemployment Compensation

Fund Type	Internal Service Funds				Control	City Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Proposed Budget	Forecast				Budget Variance 2018-2019	%
						2020	2021	2022	2023		Change
Revenue											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	89,142	-	-	-	-	158,808	161,984	165,224	168,528	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	2,564	2,413	2,000	1,789	2,000	2,000	2,000	2,000	2,000	-	0%
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	91,706	2,413	2,000	1,789	2,000	160,808	163,984	167,224	170,528	-	0%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	56,152	57,428	60,000	18,158	60,000	60,000	60,000	60,000	60,000	-	0%
Total Personnel	56,152	57,428	60,000	18,158	60,000	60,000	60,000	60,000	60,000	-	0%
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	11,000	2,200	20,000	-	10,000	10,000	10,000	10,000	10,000	(10,000)	-50%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	7,284	3,708	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	18,284	5,908	20,000	-	10,000	10,000	10,000	10,000	10,000	(10,000)	-50%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	74,436	63,336	80,000	18,158	70,000	70,000	70,000	70,000	70,000	(10,000)	-13%
Net Surplus / (Deficit)	17,270	(60,923)	(78,000)	(16,369)	(68,000)	90,808	93,984	97,224	100,528		
Beginning Cash Balance	268,873	286,049	225,977	-	147,977	79,977	170,785	264,769	361,993	Cash Reserve 25% of Annual expenditures	
Cash Adjustments	(94)	852	-	-	-	-	-	-			
Ending Cash Balance	286,049	225,977	147,977	-	79,977	170,785	264,769	361,993	462,521		
Cash Reserves Target	18,609	15,834	20,000	-	17,500	17,500	17,500	17,500	17,500		

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.

Explanation of Revenue Sources:

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.

Explanation of Expenditures and Significant Changes/Variations:

The City prepares a monthly report to track unemployment compensation claims paid and cash reserve balances. The City will review in 2019 to reassess whether or not the allocation needs to be brought back in 2020 or if it can be brought back at a later date.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
UNEMPLOYMENT COMP FUND								
713-0401-671.11-07	UNEMPLOYMENT COMP	56,152	57,428	60,000	60,000	19,886	18,158	60,000
LEVEL	TEXT	TEXT AMT						
BUDG	UNEMPLOYMENT INTERNAL SERVICE FUND	60,000						
		60,000						

*	PERSONNEL SERVICES	56,152	57,428	60,000	60,000	19,886	18,158	60,000
	713-0401-671.31-25 OUTPLACEMENT SERVICES	11,000	2,200	20,000	20,000	0	0	10,000
LEVEL	TEXT	TEXT AMT						
BUDG	OUTPLACEMENT SERVICES FOR DISPLACED CITY WORKERS	10,000						
		10,000						
	713-0401-671.31-70 ADM FEE ALLOCATION	7,284	3,708	0	0	0	0	0

*	OTHER SERVICES & CHARGES	18,284	5,908	20,000	20,000	0	0	10,000

217*	CONTROLLER	74,436	63,336	80,000	80,000	19,886	18,158	70,000

***	UNEMPLOYMENT COMP FUND	74,436	63,336	80,000	80,000	19,886	18,158	70,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
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UNEMPLOYMENT COMP FUND								
713-0000-361.00-00	INTEREST EARNINGS	2,564	2,413	2,000	2,000	2,409	1,789	2,000

LEVEL	TEXT	TEXT AMT
BUDG	ESTIMATED INTEREST EARNINGS BASED ON RECENT TRENDS	2,000
		2,000

*		2,564	2,413	2,000	2,000	2,409	1,789	2,000
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713-0000-395.20-02	EMPLOYER CHARGES	89,142	0	0	0	0	0	0
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LEVEL	TEXT	TEXT AMT
BUDG	2019 DEPARTMENT COSTS FOR UNEMPLOYMENT SUSPENDED DUE TO HIGH CASH RESERVES IN FUND	

*		89,142	0	0	0	0	0	0
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**	UNEMPLOYMENT COMP FUND	91,706	2,413	2,000	2,000	2,409	1,789	2,000
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219 0***	UNEMPLOYMENT COMP FUND	91,706	2,413	2,000	2,000	2,409	1,789	2,000
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Fund 714 - Parental Leave Fund

Fund Type	Internal Service Funds				Control	City Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Proposed Budget	Forecast				Budget Variance 2018-2019	%
						2020	2021	2022	2023		Change
Revenue											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	155,694	83,852	155,694	158,808	161,984	165,224	168,528	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	-	-	160	82	100	100	100	100	100	(60)	-38%
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	-	-	155,854	83,934	155,794	158,908	162,084	165,324	168,628	(60)	0%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	131,000	46,242	131,000	131,000	131,000	131,000	131,000	-	0%
Fringe Benefits	-	-	24,694	-	24,694	24,694	24,694	24,694	24,694	-	0%
Total Personnel	-	-	155,694	46,242	155,694	155,694	155,694	155,694	155,694	-	0%
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	155,694	46,242	155,694	155,694	155,694	155,694	155,694	-	0%
Net Surplus / (Deficit)	-	-	160	37,692	100	3,214	6,390	9,630	12,934		
Beginning Cash Balance	-	-	-	-	160	260	3,474	9,864	19,494	Cash Reserve 25% of Annual expenditures	
Cash Adjustments	-	-	-	-	-	-	-	-			
Ending Cash Balance	-	-	160	-	260	3,474	9,864	19,494	32,428		
Cash Reserves Target	-	-	38,924	-	38,924	38,924	38,924	38,924	38,924		

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 birth or adoption of a child. The Parental Leave Program is currently being developed based on the models of other progressive, best-in-class employers.

Explanation of Revenue Sources:

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.

Explanation of Expenditures and Significant Changes/Variations:

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
PARENTAL LEAVE FUND								
714-0000-671.10-01	SALARIED WAGES	0	0	65,500	65,500	64,088	46,242	65,500
LEVEL	TEXT		TEXT AMT					
BUDG	ESTIMATE SALARY PAYMENTS - PARENTAL LEAVE PROGRAM		65,500					
			65,500					
714-0000-671.10-02	HOURLY WAGES	0	0	65,500	65,500	0	0	65,500
LEVEL	TEXT		TEXT AMT					
BUDG	ESTIMATED HOURLY WAGE PAYMENTS - PARENTAL LEAVE PROGRAM		65,500					
			65,500					
714-0000-671.11-01	FICA - REGULAR	0	0	10,022	10,022	0	0	10,022
LEVEL	TEXT		TEXT AMT					
BUDG	SALARIES & WAGES \$131,000 X 7.65%		10,022					
			10,022					
714-0000-671.11-04	PERF - REGULAR	0	0	14,672	14,672	0	0	14,672
LEVEL	TEXT		TEXT AMT					
BUDG	SALARIES & WAGES \$131,000 X 11.2%		14,672					
			14,672					

*	PERSONNEL SERVICES	0	0	155,694	155,694	64,088	46,242	155,694

**	PARENTAL LEAVE FUND	0	0	155,694	155,694	64,088	46,242	155,694

***	PARENTAL LEAVE FUND	0	0	155,694	155,694	64,088	46,242	155,694

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
PARENTAL LEAVE FUND								
714-0000-361.00-00	INTEREST EARNINGS	0	0	0	160	191	82	100
LEVEL	TEXT	TEXT AMT						
BUDG	2019 ESTIMATE	100						
		100						
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*		0	0	0	160	191	82	100
714-0000-395.20-02	EMPLOYER CHARGES	0	0	155,694	155,694	102,615	83,852	155,694
LEVEL	TEXT	TEXT AMT						
BUDG	NEW PARENTAL LEAVE PROGRAM FOR 2018 - FUNDED BY	155,694						
	A .25% CHARGE TO DEPARTMENTS BASED ON GROSS WAGES	155,694						
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*		0	0	155,694	155,694	102,615	83,852	155,694
NS*	PARENTAL LEAVE FUND	0	0	155,694	155,854	102,806	83,934	155,794
***	PARENTAL LEAVE FUND	0	0	155,694	155,854	102,806	83,934	155,794

Fund 750 - Equipment/Vehicle Leasing

Fund Type	Capital Funds				Control	City Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Proposed Budget	Forecast				Budget Variance	%
						2020	2021	2022	2023	2018-2019	Change
Revenue											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	-	7,227	3,000	2,933	3,000	3,000	3,000	3,000	3,000	-	0%
Bond Proceeds	-	4,548,500	10,717,184	6,115,434	2,034,625	1,713,480	2,151,400	2,205,510	2,010,805	(8,682,559)	-81%
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	101,776	101,776	-	-	-	-	-	(101,776)	-100%
Total Revenue	-	4,555,727	10,821,960	6,220,143	2,037,625	1,716,480	2,154,400	2,208,510	2,013,805	(8,784,335)	-81%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	186	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	161,154	161,154	-	-	-	-	-	(161,154)	-100%
Total Services & Charges	-	186	161,154	161,154	-	-	-	-	-	(161,154)	-100%
Capital											
Land	-	-	-	-	-	-	-	-	-	-	-
Land Improvements	-	-	-	-	-	-	-	-	-	-	-
Bldgs & Bldg Improve.	-	-	-	-	-	-	-	-	-	-	-
Motor Equipment	-	2,810,692	6,369,762	1,463,836	2,034,625	1,713,480	2,151,400	1,205,510	2,010,805	(4,335,137)	-68%
Machinery & Equipment	-	853,051	2,322,646	473,351	-	-	-	1,000,000	-	(2,322,646)	-100%
Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Water Meters	-	471,068	604,087	219,388	-	-	-	-	-	(604,087)	-100%
Total Capital	-	4,134,811	9,296,495	2,156,575	2,034,625	1,713,480	2,151,400	2,205,510	2,010,805	(7,261,870)	-78%
Total Expenditures	-	4,134,997	9,457,649	2,317,729	2,034,625	1,713,480	2,151,400	2,205,510	2,010,805	(7,423,024)	-78%
Net Surplus / (Deficit)	-	420,730	1,364,311	3,902,414	3,000	3,000	3,000	3,000	3,000		
Beginning Cash Balance	-	-	3,598,717	-	500	3,500	6,500	9,500	12,500	Cash Reserve No reserve requirement - Capital lease fund - spend down to zero	
Cash Adjustments	-	3,177,987	(4,962,528)	-	-	-	-	-	-		
Ending Cash Balance	-	3,598,717	500	-	3,500	6,500	9,500	12,500	15,500		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		

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.

Explanation of Revenue Sources:

This fund receives revenue in the form of capital lease proceeds. This fund also receives revenue from interest earned on the cash balance at the trustee bank.

Explanation of Expenditures and Significant Changes/Variations:

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	2019 Budget	Forecast				Total	Justification
			2020	2021	2022	2023		
Replacement Capital								
<i>(1306) Building Dept</i>								
(2) SUV - Hybrid	Lease	-	50,000	-	-	-	50,000	
(2) SUV - Hybrid	Lease	-	-	-	-	53,000	53,000	
<i>(0605) Central Services</i>								
Replacement Forklift, Sample St Garage	Lease	41,500	-	-	-	-	41,500	
Replacement of Truck 801, Director's Truck	Lease	-	35,000	-	-	-	35,000	
Replacement of 803/Central Stores delivery truck, Transit Connect	Lease	-	25,000	-	-	-	25,000	
Service Truck for Sample Street Garage	Lease	-	-	-	55,000	-	55,000	
<i>(1201) Code Enforcement</i>								
(2) Code - 1/2 Ton Full Size P/U with Ext.Cab	Lease	80,000	-	-	-	-	80,000	
(2) Code - 1/2 Ton Full Size P/U 4x4	Lease	-	80,000	-	-	-	80,000	
(1) Code - Full Size 1/2 Ton P/U 4x4	Lease	-	-	40,000	-	-	40,000	
(1) NEAT Crew - Dump Truck	Lease	-	-	80,000	-	-	80,000	
(1) NEAT Crew - Loader	Lease	-	-	100,000	-	-	100,000	
(1) NEAT Crew - Lightning Loader	Lease	-	-	-	225,000	-	225,000	
(1) NEAT Crew - Dump Truck	Lease	-	-	-	-	85,000	85,000	
(1) NEAT Crew - Loader	Lease	-	-	-	-	110,000	110,000	
<i>(0901) Fire Dept</i>								
Aerial	Lease	-	-	-	1,000,000	-	1,000,000	
<i>(0801) Police Dept</i>								
Police Cars & Equipment	Lease	500,000	500,000	500,000	500,000	500,000	2,500,000	Replace aging police cars
<i>(0610) Solid Waste</i>								
Equipment	Lease	-	-	-	-	-	-	
<i>(0607) Street Dept</i>								
(2) Single Axle Dump Truck	Lease	330,000	-	-	-	-	330,000	Replace 262 & 281 (1998)
(1) Tandem Axle Dump Truck	Lease	230,000	-	-	-	-	230,000	Replace 251 (1998)
(1) Skid Loader w/attachments & trailer	Lease	118,125	-	-	-	-	118,125	Replace 292 (2004)
(1) 4 x 4 SUV	Lease	-	-	-	-	-	35,000	Replace 201 (2007)
(1) 3/4-Ton Pick Up Truck, Extended Cab, 4WD, w/v-plow	Lease	-	-	-	-	-	55,000	Replace 212 (2004)
(1) Bucket Truck (T&L)	Lease	-	-	-	-	-	165,000	Replace 430 (2004)
(1) Alley Maintainer	Lease	-	-	-	-	-	145,000	Replace 285 (1995)
(1) Tack Distributor Truck	Lease	-	-	-	-	-	195,000	Replace 245 (2000)
(1) Broce Broom w/Conveyor	Lease	-	-	-	-	-	140,000	NEW - ADD TO FLEET
(3) Tandem Axle Dump Truck	Lease	-	690,000	-	-	-	690,000	Replace 239, 240 (2003, 227 (2006)
(1) 1-Ton Utility Truck (211)	Lease	-	-	70,000	-	-	70,000	Replace 211 (2016)
(1) 3/4-Ton Pick Up Truck, Standard Cab, 4WD, w/v-plow	Lease	-	-	52,350	-	-	52,350	Replace 206 (2011)
(1) Hot Box	Lease	-	-	26,375	-	-	26,375	Replace 206HB (2010)
(2) "A" Trucks	Lease	-	184,755	-	-	-	184,755	Replace 207A, 212A (2004)
(2) Single Axle Dump Truck	Lease	-	-	335,000	-	-	335,000	Replace 248, 256 (2004)
(2) Tandem Axle Dump Truck	Lease	-	-	470,000	-	-	470,000	Replace 230, 265 (2008)
(1) Forklift	Lease	-	-	20,000	-	-	20,000	Replace 214 (1987)
(1) 9-Ton Roller w/trailer	Lease	-	-	150,000	-	-	150,000	Replace 217R (2000)
(1) Alley Maintainer	Lease	-	-	153,700	-	-	153,700	Replace 286 (1997)
(1) Hot Box	Lease	-	-	27,700	-	-	27,700	Replace 209HB (2010)
(1) 5-Yard Front End Loader	Lease	-	-	275,000	-	-	275,000	Replace 299 (2000)
(1) 3/4-Ton Pick Up, Standard Cab, 4WD, w/V-Plow	Lease	-	-	-	54,125	-	54,125	Replace 424 (2012)
(1) Road Patcher	Lease	-	-	-	210,000	-	210,000	Replace 242 (2004)
(1) Alley Maintainer	Lease	-	-	-	161,385	-	161,385	Replace 289 (1995)
(1) Paver	Lease	-	-	-	-	450,000	450,000	Replace PF6170 (2013)
(2) Tandem Axle Dump Truck	Lease	-	-	-	-	493,500	493,500	Replace 229, 263 (2011)
(1) 1-Ton Utility Truck (211)	Lease	-	-	-	-	72,240	72,240	Replace 211 (2020 purchase)
(1) 3/4-Ton Pick Up, Extended Cab, 4WD, w/V-Plow	Lease	-	-	-	-	60,465	60,465	Replace 202 (2015)
(1) Hot Box	Lease	-	-	-	-	29,100	29,100	Replace 210HB (2013)
(1) 9-Ton Roller	Lease	-	-	-	-	157,500	157,500	Replace 224R (2000)
Total Replacement Capital		2,034,625	1,713,480	2,151,400	2,205,510	2,010,805	10,115,820	
Total Capital		2,034,625	1,713,480	2,151,400	2,205,510	2,010,805	10,115,820	Minimum Thresholds: Equipment \$10,000 Buildings \$100,000

Explain Significant Spending on Capital Projects Below:

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures	
EQUIPMENT/VEHICLE LEASING									
750-0000-413.37-11	CAPITAL LEASE PRINCIPAL	0	186	0	0	0	0	0	
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*	OTHER SERVICES & CHARGES	0	186	0	0	0	0	0	
750-0000-413.43-02	MOTOR EQUIPMENT	0	2,810,692	4,344,750	0	0	0	0	
750-0000-413.43-09	EQUIPMENT	0	853,051	260,000	0	0	0	0	
750-0000-413.46-05	WATER METERS	0	471,068	0	0	0	0	0	
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*	CAPITAL	0	4,134,811	4,604,750	0	0	0	0	
750-0000-413.50-02	INTERFUND TRANSFER OUT	0	0	0	161,154	161,154	161,154	0	
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*	OTHER USES	0	0	0	161,154	161,154	161,154	0	
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**	EQUIPMENT/VEHICLE LEASING	0	4,134,997	4,604,750	161,154	161,154	161,154	0	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
750-0605-419.43-02	MOTOR EQUIPMENT	0	0	0	0	0	0	41,500
LEVEL	TEXT		TEXT AMT					
BUDG	2019 CAPITAL EQUIPMENT LEASE PURCHASE ESTIMATE		41,500					
			41,500					
		-----	-----	-----	-----	-----	-----	-----
*	CAPITAL	0	0	0	0	0	0	41,500
		-----	-----	-----	-----	-----	-----	-----
**	EQUIPMENT SERVICES	0	0	0	0	0	0	41,500

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
750-0607-431.43-02	MOTOR EQUIPMENT	0	0	0	910,990	610,956	0	1,413,125
LEVEL	TEXT		TEXT AMT					
BUDG	2019 CAPITAL EQUIPMENT LEASE PURCHASE ESTIMATE		1,413,125					
			1,413,125					
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*	CAPITAL	0	0	0	910,990	610,956	0	1,413,125
		-----	-----	-----	-----	-----	-----	-----
**	STREET	0	0	0	910,990	610,956	0	1,413,125

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
750-0610-791.43-02	MOTOR EQUIPMENT	0	0	0	1,563,546	1,432,467	239,617	0
*	CAPITAL	0	0	0	1,563,546	1,432,467	239,617	0
**	SOLID WASTE	0	0	0	1,563,546	1,432,467	239,617	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
750-0630-793.43-08	COMPUTER EQUIP. & NETWORK	0	0	0	25,138	0	0	0
*	CAPITAL	0	0	0	25,138	0	0	0
**	WASTEWATER DEPARTMENT	0	0	0	25,138	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
750-0631-793.43-02	MOTOR EQUIPMENT	0	0	0	353,910	0	0	0
*	CAPITAL	0	0	0	353,910	0	0	0
**	ORGANIC RESOURCES	0	0	0	353,910	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
750-0640-658.46-05	WATER METERS	0	0	0	604,087	448,156	219,388	0
*	CAPITAL	0	0	0	604,087	448,156	219,388	0
**	WATER WORKS	0	0	0	604,087	448,156	219,388	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
750-0672-415.43-08	COMPUTER EQUIP. & NETWORK	0	0	0	217,124	83,919	83,919	0
*	CAPITAL	0	0	0	217,124	83,919	83,919	0
**	INFORMATION TECHNOLOGY	0	0	0	217,124	83,919	83,919	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
750-0801-421.43-02	MOTOR EQUIPMENT	0	0	0	2,066,500	989,202	989,202	500,000
LEVEL	TEXT		TEXT AMT					
BUDG	2019 CAPITAL EQUIPMENT LEASE PURCHASE ESTIMATE		500,000					
			500,000					
750-0801-421.43-06	POLICE EQUIPMENT	0	0	0	529,850	109,512	109,512	0
*	CAPITAL	0	0	0	2,596,350	1,098,714	1,098,714	500,000
**	POLICE DEPARTMENT	0	0	0	2,596,350	1,098,714	1,098,714	500,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures	
750-0901-422.43-02	MOTOR EQUIPMENT	0	0	0	982,174	581,547	279,920	0	
750-0901-422.43-05	FIRE EQUIPMENT	0	0	0	568,360	483,106	0	0	
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*	CAPITAL	0	0	0	1,550,534	1,064,653	279,920	0	
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**	FIRE DEPT	0	0	0	1,550,534	1,064,653	279,920	0	

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
750-1101-452.43-02	MOTOR EQUIPMENT	0	0	0	1,223,351	475,422	162,390	0
*	CAPITAL	0	0	0	1,223,351	475,422	162,390	0
**	PARK MAINTENANCE	0	0	0	1,223,351	475,422	162,390	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
750-1201-415.43-02	MOTOR EQUIPMENT	0	0	0	104,495	0	0	80,000
LEVEL	TEXT		TEXT AMT					
BUDG	2019 CAPITAL EQUIPMENT LEASE PURCHASE ESTIMATE		80,000					
			80,000					
		-----	-----	-----	-----	-----	-----	-----
*	CAPITAL	0	0	0	104,495	0	0	80,000
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**	NEIGHBORHOOD CODE ENF.	0	0	0	104,495	0	0	80,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
750-1207-415.43-02	MOTOR EQUIPMENT	0	0	0	72,627	72,627	72,627	0
*	CAPITAL	0	0	0	72,627	72,627	72,627	0
**	ANIMAL CONTROL	0	0	0	72,627	72,627	72,627	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
750-1306-415.43-02	MOTOR EQUIPMENT	0	0	0	74,343	65,670	0	0
*	CAPITAL	0	0	0	74,343	65,670	0	0
**	BUILDING	0	0	0	74,343	65,670	0	0
***	EQUIPMENT/VEHICLE LEASING	0	4,134,997	4,604,750	9,457,649	5,513,738	2,317,729	2,034,625

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
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EQUIPMENT/VEHICLE LEASING

750-0000-361.00-00	INTEREST EARNINGS	0	7,227	3,000	3,000	11,262	2,933	3,000
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LEVEL	TEXT	TEXT AMT
BUDG	ESTIMATED INTEREST EARNINGS ON ESCROW FUNDS	3,000
		3,000

*		0	7,227	3,000	3,000	11,262	2,933	3,000
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750-0000-392.00-00	INTERFUND TRANSFER IN	0	0	0	101,776	101,776	101,776	0
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*		0	0	0	101,776	101,776	101,776	0
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750-0000-393.00-00	DEBT PROCEEDS	0	4,548,500	4,601,750	10,717,184	6,115,434	6,115,434	2,034,625
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LEVEL	TEXT	TEXT AMT
BUDG	CAPITAL LEASE DEBT PROCEEDS DEPOSITED INTO ESCROW ACCOUNTS TO PURCHASE LEASED VEHICLES AND EQUIPMENT	2,034,625
		2,034,625

238		0	4,548,500	4,601,750	10,717,184	6,115,434	6,115,434	2,034,625
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**	EQUIPMENT/VEHICLE LEASING	0	4,555,727	4,604,750	10,821,960	6,228,472	6,220,143	2,037,625
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***	EQUIPMENT/VEHICLE LEASING	0	4,555,727	4,604,750	10,821,960	6,228,472	6,220,143	2,037,625
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Fund 755 - South Bend Building Corp

Fund Type	Debt Service Funds				Control	City Funds					
	2016	2017	2018		2019	Forecast				Budget	
	Actual	Actual	Amended	06/30/18	Proposed	2020	2021	2022	2023	Variance	%
			Budget	Actual	Budget					2018-2019	Change
Revenue											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	-	3,162	6,900	3,219	1,000	1,000	1,000	1,000	1,000	(5,900)	-86%
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	2,650,500	2,635,025	1,323,750	2,635,750	2,629,085	2,306,705	1,955,780	1,182,605	725	0%
Total Revenue	-	2,653,662	2,641,925	1,326,969	2,636,750	2,630,085	2,307,705	1,956,780	1,183,605	(5,175)	0%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	2,040,000	2,100,000	1,155,000	2,175,000	2,250,000	2,000,000	1,735,000	1,035,000	75,000	4%
Interest & Fees	-	604,164	536,025	279,131	459,750	379,085	306,705	220,780	147,605	(76,275)	-14%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	2,644,164	2,636,025	1,434,131	2,634,750	2,629,085	2,306,705	1,955,780	1,182,605	(1,275)	0%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	2,644,164	2,636,025	1,434,131	2,634,750	2,629,085	2,306,705	1,955,780	1,182,605	(1,275)	0%
Net Surplus / (Deficit)	-	9,498	5,900	(107,162)	2,000	1,000	1,000	1,000	1,000		
Beginning Cash Balance	-	-	771,586		777,486	779,486	780,486	781,486	782,486		
Cash Adjustments	-	762,088	-		-	-	-	-	-		
Ending Cash Balance	-	771,586	777,486		779,486	780,486	781,486	782,486	783,486		
Cash Reserves Target	-	771,586	777,486		779,486	780,486	781,486	782,486	783,486		

Cash Reserve
100% cash reserves per bond covenants

Fund Purpose:

This fund accounts for the South Bend Building Corporation. 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 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.

Explanation of Revenue Sources:

The South Bend Building Corporation receives debt service payments from the City and passes them through to trustee banks and bondholders. This fund also receives revenue from interest earned on the cash balance at the trustee bank.

Explanation of Expenditures and Significant Changes/Variations:

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. 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.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
SB BUILDING CORPORATION								
755-0602-431.37-11	CAPITAL LEASE PRINCIPAL	0	2,040,000	2,100,000	2,100,000	1,155,000	1,155,000	0
755-0602-431.37-12	CAPITAL LEASE INTEREST	0	599,214	532,025	532,025	276,631	276,631	0
755-0602-431.38-01	PRINCIPAL	0	0	0	0	0	0	2,175,000

LEVEL	TEXT	TEXT AMT						
BUDG	DEBT SERVICE PRINCIPAL PAID THROUGH ESCROW:							
	DS-036 2010 PUBLIC WORKS BUILDING REFUNDING 2/1/19	305,000						
	DS-036 2010 PUBLIC WORKS BUILDING REFUNDING 8/1/19	310,000						
	DS-039 2012 POLICE & FIRE REFUNDING 2/1/19	655,000						
	DS-039 2012 POLICE & FIRE REFUNDING 8/1/19	670,000						
	DS-116 2013 EMS TRAINING TOWER/FIRE STATION 2/1/19	235,000						
		2,175,000						
	755-0602-431.38-02 INTEREST	0	0	0	0	0	0	455,750

LEVEL	TEXT	TEXT AMT						
BUDG	DEBT SERVICE INTEREST PAID THROUGH ESCROW:							
	DS-036 2010 PUBLIC WORKS BUILDING REFUNDING 2/1/19	32,500						
	DS-036 2010 PUBLIC WORKS BUILDING REFUNDING 8/1/19	26,500						
	DS-039 2012 POLICE & FIRE REFUNDING 2/1/19	123,010						
	DS-039 2012 POLICE & FIRE REFUNDING 8/1/19	109,910						
	DS-116 2013 EMS TRAINING TOWER/FIRE STATION 2/1/19	83,678						
	DS-116 2013 EMS TRAINING TOWER/FIRE STATION 8/1/19	80,152						
		455,750						
	755-0602-431.38-03 PAYING AGENT FEES	0	4,950	4,000	4,000	2,500	2,500	4,000

LEVEL	TEXT	TEXT AMT						
BUDG	ESTIMATED PAYING AGENT FEES	4,000						
		4,000						

*	OTHER SERVICES & CHARGES	0	2,644,164	2,636,025	2,636,025	1,434,131	1,434,131	2,634,750
**	ENGINEERING	0	2,644,164	2,636,025	2,636,025	1,434,131	1,434,131	2,634,750
***	SB BUILDING CORPORATION	0	2,644,164	2,636,025	2,636,025	1,434,131	1,434,131	2,634,750

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
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SB BUILDING CORPORATION

755-0000-361.00-00	INTEREST EARNINGS	0	3,162	1,000	6,900	4,703	3,219	1,000
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LEVEL	TEXT	TEXT AMT
BUDG	ESTIMATED ESCROW INTEREST EARNINGS	1,000
		1,000

*		0	3,162	1,000	6,900	4,703	3,219	1,000
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755-0000-392.00-00	INTERFUND TRANSFER IN	0	2,650,500	2,635,025	2,635,025	2,646,000	1,323,750	2,635,750
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LEVEL	TEXT	TEXT AMT
BUDG	FOR DEBT SERVICE PAYMENTS & FEES	
	2019 TRANSFER FROM 287-0902-422.50-02	
	DS-116 2013 BLDG CORP EMS FIRE STATION/TOWER BONDS	398,830
	ESTIMATED ADDITIONAL AMOUNT PAID TO US BANK	5,000
	2019 TRANSFER FROM 641-0630-793.50-02	
	DS-036 2010/2001 PUBLIC WORKS SERVICE CENTER BONDS	82,902
	2019 TRANSFER FROM 324-1050-460.50-02	
	DS-036 2010/2001 PUBLIC WORKS SERVICE CENTER BONDS	591,098
	2019 TRANSFER FROM 324-1050-460.50-02	
211	DS-039 2012 FIRE ST/POLICE DEPT (BLDG CORP)	1,557,920
		2,635,750

*		0	2,650,500	2,635,025	2,635,025	2,646,000	1,323,750	2,635,750
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**	SB BUILDING CORPORATION	0	2,653,662	2,636,025	2,641,925	2,650,703	1,326,969	2,636,750
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***	SB BUILDING CORPORATION	0	2,653,662	2,636,025	2,641,925	2,650,703	1,326,969	2,636,750
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Fund 757 - 2015 Parks Bond Debt Service

Fund Type	Debt Service Funds				Control	City Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Proposed Budget	Forecast				Budget Variance 2018-2019	%
						2020	2021	2022	2023		
Revenue											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	-	1,472	2,000	900	1,000	1,000	900	800	800	(1,000)	-50%
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	384,835	379,107	156,472	379,431	377,756	376,006	374,106	371,981	324	0%
Total Revenue	-	386,307	381,107	157,372	380,431	378,756	376,906	374,906	372,781	(676)	0%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	215,000	210,000	105,000	220,000	225,000	225,000	230,000	240,000	10,000	5%
Interest & Fees	-	175,481	170,107	85,341	163,732	157,131	150,381	143,557	136,581	(6,375)	-4%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	390,481	380,107	190,341	383,732	382,131	375,381	373,557	376,581	3,625	1%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	390,481	380,107	190,341	383,732	382,131	375,381	373,557	376,581	3,625	1%
Net Surplus / (Deficit)	-	(4,174)	1,000	(32,969)	(3,301)	(3,375)	1,525	1,349	(3,800)		
Beginning Cash Balance	-	-	557,768	558,768	558,768	555,467	552,093	553,618	554,967	Cash Reserve 100% cash reserves per bond covenants	
Cash Adjustments	-	561,943	-	-	-	-	-	-			
Ending Cash Balance	-	557,768	558,768	555,467	552,093	553,618	554,967	551,168			
Cash Reserves Target	-	557,768	558,768	555,467	552,093	553,618	554,967	551,168			

Fund Purpose:

This fund accounts for the semi-annual payment of debt service principal and interest to the bondholders of the 2015 Parks Bond. The par amount of the 2015 Parks/EDIT bond was \$5,605,000 and the final payment is due August 1, 2035.

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.

Explanation of Revenue Sources:

This fund receives monthly lease rental payments from the City's EDIT Fund (408). This fund also receives revenue from interest earned on the cash balance at the trustee bank.

Explanation of Expenditures and Significant Changes/Variations:

The principal and interest payments are set forth in the 20 year debt amortization schedule (#141) with the first payment made on February 1, 2016 and the final payment on August 1, 2035. The bond requires semi-annual payments and the City EDIT Fund (408) transfers money into this fund on a monthly basis, as per the bond ordinance. Capital expenditures of this bond are tracked in Fund 751.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
2015 PARKS BOND DEBT SVC								
757-1101-452.37-11	CAPITAL LEASE PRINCIPAL	0	215,000	210,000	210,000	105,000	105,000	0
757-1101-452.37-12	CAPITAL LEASE INTEREST	0	175,481	169,107	169,107	85,341	85,341	0
757-1101-452.38-01	PRINCIPAL	0	0	0	0	0	0	220,000

LEVEL	TEXT	TEXT AMT						
BUDG	DEBT SERVICE PRINCIPAL PAID BY ESCROW							
	DS-141 2015 PARKS/EDIT BOND 2/1/19	110,000						
	DS-141 2015 PARKS/EDIT BOND 8/1/19	110,000						
		220,000						

757-1101-452.38-02	INTEREST	0	0	0	0	0	0	162,732
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LEVEL	TEXT	TEXT AMT						
BUDG	DEBT INTEREST PAID THROUGH ESCROW:							
	DS-141 2015 PARKS/EDIT BOND 2/1/19	82,191						
	DS-141 2015 PARKS/EDIT BOND 8/1/19	80,541						
		162,732						

757-1101-452.38-03	PAYING AGENT FEES	0	0	1,000	1,000	0	0	1,000
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LEVEL	TEXT	TEXT AMT						
BUDG	PAYING AGENT FEES PAID THROUGH ESCROW	1,000						
		1,000						

*	OTHER SERVICES & CHARGES	0	390,481	380,107	380,107	190,341	190,341	383,732
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**	PARK MAINTENANCE	0	390,481	380,107	380,107	190,341	190,341	383,732
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***	2015 PARKS BOND DEBT SVC	0	390,481	380,107	380,107	190,341	190,341	383,732
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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
2015 PARKS BOND DEBT SVC								
757-1101-361.00-00	INTEREST EARNINGS	0	1,472	800	2,000	1,457	900	1,000
LEVEL	TEXT		TEXT AMT					
BUDG	INTEREST EARNED ON ESCROW ACCOUNTS		1,000					
	2019 ESTIMATE		1,000					
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*		0	1,472	800	2,000	1,457	900	1,000
757-1101-392.00-00	INTERFUND TRANSFER IN	0	384,835	379,107	379,107	219,394	156,472	379,431
LEVEL	TEXT		TEXT AMT					
BUDG	2019 TRANSFER FROM 408-0401-415.50-02		379,431					
	DS-141 2015 EDIT/PARKS BOND							
	2019 DEBT SERVICE PAYMENTS (DOESN'T EQUAL P&I)		379,431					
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* 244		0	384,835	379,107	379,107	219,394	156,472	379,431
**	PARK MAINTENANCE	0	386,307	379,907	381,107	220,851	157,372	380,431
***	2015 PARKS BOND DEBT SVC	0	386,307	379,907	381,107	220,851	157,372	380,431