

City of South Bend
Revenue & Expenditure Summary - 2008 to 2015
October 27, 2014

Fund	Fund Name	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Amended Budget	2015 Proposed Budget	2014-2015 Budget Change	2014-2015 Percent Change
Revenues											
	General Fund	33,930,404	96,281,658	61,449,946	60,911,669	63,585,275	62,367,954	54,612,436	52,642,236	(1,970,200)	-3.6%
	Special Revenue Funds	44,925,597	49,411,366	60,382,796	53,315,524	55,684,376	59,231,216	61,083,080	59,950,353	(1,132,707)	-1.9%
	Capital & Debt Service Funds	4,662,564	7,001,057	5,053,703	5,024,282	5,469,086	4,178,129	3,835,185	4,650,995	815,810	21.3%
	Enterprise Funds	66,720,909	74,262,810	77,211,833	105,738,461	115,975,757	80,207,216	84,386,465	90,522,944	6,136,479	7.3%
	Internal Service Funds	20,512,587	18,200,236	15,865,625	17,999,349	21,154,131	22,799,127	24,844,599	26,227,515	1,582,916	6.4%
	Trust Funds	7,821,320	14,193,476	11,011,500	12,021,517	13,207,579	10,913,212	11,701,582	11,571,742	(129,840)	-1.1%
	Tax Increment Financing Funds	2,293,413	22,175,881	50,916,689	29,391,567	28,434,536	28,575,854	25,196,211	26,654,075	1,457,864	5.8%
	Redevelopment Funds	1,690,650	2,379,393	6,775,365	2,337,812	1,785,930	4,448,140	3,160,379	1,703,035	(1,457,344)	-46.1%
	Debt Service Funds	768,279	45,095	515,797	652,807	23,728	11,715	12,800	12,800	-	0.0%
	Total Revenue	183,325,723	283,950,972	289,183,254	287,392,988	305,320,398	272,732,563	268,632,717	273,935,695	5,302,978	2.0%
Expenditures											
	General Fund	66,503,546	61,327,868	59,241,185	61,438,862	63,399,284	62,326,332	56,354,789	52,642,236	(3,712,553)	-6.6%
	Special Revenue Funds	41,204,024	35,253,141	56,823,840	53,543,871	52,199,459	55,048,410	75,407,752	67,502,811	(7,904,941)	-10.5%
	Capital & Debt Service Funds	6,458,350	9,641,315	6,661,742	5,290,044	7,391,170	5,100,018	10,156,762	5,506,913	(4,649,849)	-45.8%
	Enterprise Funds	75,379,209	76,041,091	76,249,124	88,645,350	91,466,805	95,162,743	129,610,829	111,033,968	(18,576,861)	-14.3%
	Internal Service Funds	15,461,269	16,099,353	15,876,382	16,864,543	21,636,374	24,428,685	25,725,749	28,429,433	2,703,684	10.5%
	Trust Funds	11,593,997	11,647,851	11,799,890	12,323,516	12,215,209	11,927,126	13,116,981	12,518,814	(598,167)	-4.6%
	Tax Increment Financing Funds	12,654,336	17,141,720	22,186,208	36,848,085	30,746,010	23,577,844	51,797,693	32,809,241	(18,988,452)	-36.7%
	Redevelopment Funds	4,007,239	4,004,889	5,190,586	8,014,158	2,335,038	1,750,915	5,291,706	3,226,706	(2,065,000)	-39.0%
	Debt Service Funds	170,848	42,595	17,797	253,807	1,497,758	335,990	11,000	11,000	-	0.0%
	Total Expenditures	233,432,818	231,199,823	254,046,754	283,222,236	282,887,107	279,658,063	367,473,261	313,681,122	(53,792,139)	-14.6%
	Net	(50,107,095)	52,751,149	35,136,500	4,170,752	22,433,291	(6,925,500)	(98,840,544)	(39,745,427)	59,095,117	-59.8%

**City of South Bend
2015 Budget Overview
October 27, 2014**

		2014 Amended Budget					2015 Proposed Budget						
City Controlled Funds		Cash Balance 1/1/2014	2014 Revenues	2014 Expenditures	Adjustments	Surplus (Deficit)	Cash Balance 12/31/2014	Cash Balance 1/1/2015	2015 Revenues	2015 Expenditures	Adjustments	Surplus (Deficit)	Cash Balance 12/31/2015
101	GENERAL FUND	28,388,091	54,612,436	56,354,789	-	(1,742,353)	26,645,738	26,645,738	52,642,236	52,642,236	-	-	26,645,738
	<i>Special Revenue Funds</i>												
102	RAINY DAY FUND	8,617,705	52,000	-	-	52,000	8,669,705	8,669,705	34,680	-	-	34,680	8,704,385
103	EXCESS LEVY	-	-	-	-	-	-	-	-	-	-	-	-
201	PARKS & RECREATION	4,255,160	10,899,509	12,600,878	-	(1,701,369)	2,553,791	2,553,791	11,030,715	10,968,933	-	61,782	2,615,573
202	MOTOR VEHICLE HIGHWAY	3,679,915	9,199,515	10,008,877	-	(809,362)	2,870,553	2,870,553	8,931,300	9,681,300	-	(750,000)	2,120,553
203	RECREATION - NONREVERTING	778,249	1,449,592	1,479,064	-	(29,472)	748,777	748,777	1,578,935	1,536,262	-	42,673	791,450
209	STUDEBAKER/VOLIVER REVERTING GRANTS	1,083,387	335,000	1,415,000	-	(1,080,000)	3,387	3,387	574,000	570,000	-	4,000	7,387
210	ECONOMIC DEVELOPMENT STATE GRANTS	348,950	2,077,016	2,117,886	-	(40,870)	308,080	308,080	1,673,510	1,672,012	-	1,498	309,578
211	COMMUNITY INVESTMENT ADMINISTRATION	907,315	2,278,246	2,404,884	-	(126,638)	780,677	780,677	2,631,624	2,631,624	-	-	780,677
212	COMMUNITY INVESTMENT GRANTS	590,162	6,911,000	6,910,783	-	217	590,379	590,379	4,100,000	4,100,000	-	-	590,379
216	POLICE STATE SEIZURES	158,667	35,900	40,000	-	(4,100)	154,567	154,567	35,900	35,900	-	-	154,567
217	GIFT, DONATION, BEQUEST	74,734	178,403	201,010	-	(22,607)	52,127	52,127	216,100	216,000	-	100	52,227
218	POLICE CURFEW VIOLATIONS	11,548	1,025	1,000	-	25	11,573	11,573	1,025	1,000	-	25	11,598
220	LAW ENFORCEMENT CONTINUING EDUCATION	981,226	221,000	294,802	-	(73,802)	907,424	907,424	211,000	355,980	-	(144,980)	762,444
227	LOSS RECOVERY FUND	7,936,033	17,000	6,615,805	1	(6,598,805)	1,337,227	1,337,227	4,200	1,050,000	-	(1,045,800)	291,427
244	EMERGENCY 911 TELEPHONE	-	215,000	215,000	-	-	-	-	-	-	-	-	-
249	PUBLIC SAFETY L.O.I.T.	2,032,194	6,391,029	7,214,658	-	(823,629)	1,208,565	1,208,565	6,470,911	7,246,552	-	(775,641)	432,924
250	GENERAL GRANT	-	-	-	-	-	-	-	-	-	-	-	-
251	LOCAL ROADS & STREETS	1,941,375	1,121,801	1,124,520	-	(2,719)	1,938,656	1,938,656	1,593,300	1,592,500	-	800	1,939,456
252	EXCESS WELFARE DISTRIBUTION	1,150	-	1,146	-	(1,146)	4	4	-	-	-	-	4
258	HUMAN RIGHTS - FEDERAL GRANT	466,775	210,700	224,001	-	(13,301)	453,474	453,474	203,400	247,357	-	(43,957)	409,517
271	EASTRACE WATERWAY	14,372	100	10,346	(596)	(10,246)	4,722	4,722	-	4,000	-	(4,000)	722
273	MORRIS PAC/PALAIS ROYALE MARKETING	27,985	8,100	18,000	-	(9,900)	18,085	18,085	18,000	18,000	-	-	18,085
280	POLICE BLOCK GRANTS	3,817	-	-	-	-	3,817	3,817	-	-	-	-	3,817
281	ECONOMIC DEVELOPMENT COMM - REV BONDS	27,128	-	-	-	-	27,128	27,128	-	-	-	-	27,128
289	HAZMAT	16,207	10,000	10,000	-	-	16,207	16,207	10,000	10,000	-	-	16,207
291	INDIANA RIVER RESCUE	95,718	45,350	52,300	-	(6,950)	88,768	88,768	45,200	120,800	-	(75,600)	13,168
292	POLICE GRANTS	204,509	228,060	228,060	-	-	204,509	204,509	90,000	90,000	-	-	204,509
294	REGIONAL POLICE ACADEMY	68,085	22,000	23,750	-	(1,750)	66,335	66,335	22,000	23,750	-	(1,750)	64,585
295	COPS MORE GRANT	113,342	41,600	141,600	-	(100,000)	13,342	13,342	128,258	141,500	-	(13,342)	-
299	POLICE FEDERAL DRUG ENFORCEMENT	385,160	83,636	166,499	-	(82,863)	302,297	302,297	77,000	225,000	-	(48,000)	154,297
404	COUNTY OPTION INCOME TAX	14,905,635	9,270,187	11,165,785	2	(1,895,598)	13,010,035	13,010,035	9,881,783	14,510,548	-	(4,628,765)	8,381,270
408	ECONOMIC DEVELOPMENT INCOME TAX	10,842,128	9,346,481	10,289,984	3	(943,503)	9,898,622	9,898,622	9,515,499	9,485,132	-	30,367	9,928,989
410	URBAN DEVELOPMENT ACTION GRANT (UDAG)	27,587	110	-	-	110	27,697	27,697	438,313	438,203	-	110	27,807
655	PROJECT RELEAF	938,578	431,700	430,114	-	1,586	940,164	940,164	431,700	528,358	-	(96,658)	843,506
705	POLICE K-9 UNIT	1,313	2,000	2,000	-	-	1,313	1,313	2,000	2,000	-	-	1,313
	Total Special Revenue Funds	61,536,109	81,083,060	75,407,752	(590)	(14,324,692)	47,212,007	47,212,007	59,950,353	67,502,811	-	(7,552,458)	39,659,549
	<i>Debt Service Fund</i>												
313	HALL OF FAME DEBT SERVICE	716,336	649,990	1,268,116	-	(618,126)	98,210	98,210	1,274,056	1,266,820	-	7,236	105,446
	<i>Capital Project Funds</i>												
377	PROFESSIONAL SPORTS DEVELOPMENT	842,057	678,228	865,746	-	(187,518)	654,539	654,539	671,761	854,803	-	(183,042)	471,497
401	COVELESKI STADIUM CAPITAL	26,850	500	3,540	-	(3,040)	23,810	23,810	15,100	-	-	15,100	38,910
403	ZOO ENDOWMENT	49,022	2,900	-	-	2,900	51,922	51,922	200	49,000	-	(48,800)	3,122
405	PARK NONREVERTING CAPITAL	572,891	195,700	205,217	-	(9,517)	563,374	563,374	143,700	183,000	-	(39,300)	524,074
406	CUMULATIVE CAPITAL DEVELOPMENT	785,799	520,794	722,935	-	(202,141)	583,658	583,658	542,691	542,691	-	-	583,658
407	CUMULATIVE CAPITAL IMPROVEMENT	176,724	434,150	364,762	-	69,388	246,112	246,112	422,150	365,625	-	56,525	302,637
409	CUMULATIVE SEWER	-	-	-	-	-	-	-	-	-	-	-	-
412	MAJOR MOVES CONSTRUCTION	7,143,897	581,798	5,823,729	(1)	(5,241,931)	1,901,967	1,901,967	811,187	1,330,000	-	(518,813)	1,383,154
416	MORRIS PERFORMING ARTS CENTER CAPITAL	456,810	101,500	53,200	-	48,300	505,110	505,110	101,500	60,000	-	41,500	546,610
434	CREED FUND	9,537	851,000	850,950	-	50	9,587	9,587	650,000	650,000	-	-	9,587
450	PALAIS ROYALE HISTORIC PRESERVATION	53,395	16,125	10,000	-	6,125	59,520	59,520	16,150	16,150	-	-	59,520
677	HALL OF FAME CAPITAL	658,407	2,500	188,567	-	(186,067)	472,340	472,340	2,500	188,824	-	(186,324)	286,016
	Total Capital & Debt Service Funds	11,491,725	3,835,185	10,156,762	(1)	(6,321,577)	5,170,149	5,170,149	4,650,995	5,506,913	-	(855,918)	4,314,231
	<i>Enterprise Funds</i>												
287	EMS / FIRE DEPARTMENT CAPITAL	-	-	-	-	-	-	-	750,000	750,000	-	-	-
288	EMS / FIRE OPERATING	5,554,585	2,661,000	6,287,299	-	(3,626,299)	1,928,286	1,928,286	5,676,065	6,657,033	-	(980,968)	947,318
600	CONSOLIDATED BUILDING DEPARTMENT	151,741	3,812,560	3,798,909	-	13,651	165,392	165,392	4,154,114	4,154,114	-	-	165,392

**City of South Bend
2015 Budget Overview
October 27, 2014**

		2014 Amended Budget					2015 Proposed Budget						
		Cash Balance 1/1/2014	2014 Revenues	2014 Expenditures	Adjustments	Surplus (Deficit)	Cash Balance 12/31/2014	Cash Balance 1/1/2015	2015 Revenues	2015 Expenditures	Adjustments	Surplus (Deficit)	Cash Balance 12/31/2015
City Controlled Funds													
601	PARKING GARAGES	884,188	1,040,400	1,597,808	-	(557,408)	326,780	326,780	1,108,726	738,727	-	369,999	696,779
610	SOLID WASTE OPERATIONS	795,275	5,257,701	5,609,963	-	(352,262)	443,013	443,013	5,712,289	5,871,908	-	(159,619)	283,394
611	SOLID WASTE CAPITAL	118,441	836,202	996,070	(41,427)	(159,868)	-	-	753,011	752,811	-	200	200
620	WATER WORKS OPERATIONS	3,509,756	14,711,333	14,842,004	-	(130,671)	3,379,085	3,379,085	14,760,483	15,608,240	-	(847,757)	2,531,328
622	WATER WORKS CAPITAL	3,531,725	10,000	978,258	-	(968,258)	2,563,467	2,563,467	10,000	753,000	-	(743,000)	1,820,467
623	WATER WORKS BOND CAPITAL	812,630	5,000	811,011	-	(806,011)	6,619	6,619	-	-	-	-	6,619
624	WATER WORKS CUSTOMER DEPOSIT	1,452,815	6,000	6,000	-	-	1,452,815	1,452,815	6,000	6,000	-	-	1,452,815
625	WATER WORKS SINKING FUND	5,337	2,057,224	2,057,224	-	-	5,337	5,337	2,050,078	2,050,078	-	-	5,337
626	WATER WORKS BOND RESERVE	1,655,676	90,073	-	-	90,073	1,655,749	1,655,749	-	-	-	-	1,655,749
629	WATER WORKS RESERVE - O & M	2,031,532	70,312	8,500	-	61,812	2,093,344	2,093,344	162,749	8,500	-	154,249	2,247,593
640	SEWER REPAIR INSURANCE	1,363,696	552,700	549,978	-	2,722	1,366,418	1,366,418	549,200	545,703	-	3,497	1,369,915
641	SEWAGE WORKS OPERATIONS	7,286,003	34,553,188	35,556,194	-	(1,003,006)	6,282,997	6,282,997	35,334,467	36,943,183	-	(1,608,716)	4,674,281
642	SEWAGE WORKS CAPITAL	4,044,566	4,039,000	9,267,941	(1,656,795)	(5,228,941)	472,420	472,420	5,398,000	5,359,000	-	39,000	511,420
643	SEWAGE WORKS RESERVE - O & M	3,292,600	238,715	15,000	-	223,715	3,516,315	3,516,315	250,612	15,000	-	235,612	3,751,927
645	2004-2006 SEWER BOND	-	-	-	-	-	-	-	-	-	-	-	-
647	2007 SEWER BOND	1,141	-	1,138	-	(1,138)	3	3	-	-	-	-	3
649	SEWAGE WORKS BOND SINKING	782,807	9,804,645	9,802,031	-	2,614	785,421	785,421	9,288,088	9,282,109	-	5,979	791,400
650	CLAY SEWAGE WORKS OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-
651	2007B SEWER BOND	2	-	-	-	-	2	2	-	-	-	-	2
653	SEWAGE WORKS DEBT SERVICE RESERVE	7,286,828	-	-	-	-	7,286,828	7,286,828	-	-	-	-	7,286,828
658	2010 SEWER BOND	2,215	-	-	-	-	2,215	2,215	-	-	-	-	2,215
659	2011 SEWER BOND	7,848,499	25,000	13,598,486	(7,724,987)	(13,573,486)	2,000,000	2,000,000	6,000	2,006,000	-	(2,000,000)	-
661	2012 SEWER BOND	18,299,027	45,000	18,868,570	(15,504,543)	(18,823,570)	14,980,000	14,980,000	20,000	15,000,000	-	(14,980,000)	-
663	2013 SEWER BOND	-	-	-	-	-	-	-	-	-	-	-	-
664	2013 SEWER REFUND BOND ISSUANCE COSTS	4,468	-	-	-	-	4,468	4,468	-	-	-	-	4,468
665	2015 SEWER BOND	-	-	-	-	-	-	-	-	-	-	-	-
670	CENTURY CENTER	887,475	4,569,912	4,564,898	-	5,014	892,489	892,489	4,532,562	4,532,562	-	-	892,489
671	CENTURY CENTER CAPITAL	1,757,697	500	393,547	-	(393,047)	1,364,650	1,364,650	500	-	-	500	1,365,150
	Total Enterprise Funds	73,270,725	84,386,465	129,610,829	(24,927,752)	(45,224,364)	52,974,113	52,974,113	90,522,944	111,033,968	-	(20,511,024)	32,463,089
Internal Service Funds													
222	CENTRAL SERVICES	1,465,707	7,847,374	8,036,532	-	(189,158)	1,276,549	1,276,549	8,121,097	8,111,630	-	9,467	1,286,016
224	CENTRAL SERVICES CAPITAL	-	-	-	-	-	-	-	271,850	271,850	-	-	-
226	LIABILITY INSURANCE	5,185,497	2,946,356	2,897,200	-	49,156	5,234,653	5,234,653	1,260,227	3,056,122	-	(1,795,895)	3,438,758
278	TAKE HOME VEHICLE POLICE	452,953	123,160	80,580	-	42,580	495,533	495,533	124,200	71,100	-	53,100	548,633
711	SELF-FUNDED EMPLOYEE BENEFITS	5,661,447	13,624,495	14,483,463	-	(858,968)	4,802,479	4,802,479	16,223,345	16,691,935	-	(468,590)	4,333,889
713	UNEMPLOYMENT COMPENSATION FUND	260,030	103,214	227,974	-	(124,760)	135,270	135,270	226,796	226,796	-	-	135,270
	Total Internal Service Funds	13,025,634	24,644,599	25,725,749	-	(1,081,150)	11,944,484	11,944,484	26,227,615	28,429,433	-	(2,201,918)	9,742,566
Trust & Agency Funds													
701	FIREFIGHTERS PENSION	938,100	5,391,332	5,874,445	-	(483,113)	454,987	454,987	5,211,592	5,666,579	-	(454,987)	-
702	POLICE PENSION	1,708,656	6,310,000	7,221,941	-	(911,941)	796,715	796,715	6,360,000	6,832,235	-	(472,235)	324,480
703	POLICE/FIRE 1077 STATE PENSION	273	-	-	-	-	273	273	-	-	-	-	273
709	PAYROLL FUND	2,979	-	-	-	-	2,979	2,979	-	-	-	-	2,979
712	PUBLIC EMPLOYEES RETIREMENT FUND	696	-	-	-	-	696	696	-	-	-	-	696
718	STATE TAX DEDUCTION FUND	294,749	-	-	-	-	294,749	294,749	-	-	-	-	294,749
725	MORRIS/PALAIS BOX OFFICE	1,339,598	-	-	-	-	1,339,598	1,339,598	-	-	-	-	1,339,598
730	CITY CEMETERY TRUST	36,934	250	20,595	(5,000)	(20,345)	21,589	21,589	150	20,000	-	(19,850)	1,739
	Total Trust & Agency Funds	4,321,985	11,701,582	13,116,981	(5,000)	(1,415,399)	2,911,586	2,911,586	11,571,742	12,518,814	-	(947,072)	1,964,514
Total City Funds		192,034,269	240,263,327	310,372,862	(24,933,343)	(70,109,535)	146,858,077	146,858,077	245,565,785	277,634,175	-	(32,068,389)	114,789,687
Redevelopment Commission Controlled Funds													
Tax Increment Financing Funds													
324	TIF Revenue - Airport	25,020,129	13,729,822	27,286,693	-	(13,556,871)	11,463,258	11,463,258	14,880,000	18,849,214	-	(3,969,214)	7,494,044
414	TIF District - Sample-Ewing Gen'l	-	-	-	-	-	-	-	-	-	-	-	-
420	TIF District - SBCDA General	2,604,474	4,168,336	5,829,261	-	(1,660,925)	943,549	943,549	4,344,202	4,344,202	-	-	943,549
422	TIF District - West Washington	612,962	422,000	657,534	-	(235,534)	377,428	377,428	422,000	722,000	-	(300,000)	77,428
425	TIF Leighton Plaza	133,067	164,303	149,425	-	14,878	147,945	147,945	189,123	154,716	-	34,407	182,352
426	TIF Central Medical Service Area	3,232,412	640,000	4,103,504	(1,210,000)	(3,463,504)	978,908	978,908	632,000	1,610,908	-	(978,908)	-
429	TIF Northeast District	3,008,791	827,000	2,806,117	-	(1,979,117)	1,029,674	1,029,674	827,000	1,252,000	-	(425,000)	604,674

**City of South Bend
2015 Budget Overview
October 27, 2014**

City Controlled Funds	2014 Amended Budget					2015 Proposed Budget						
	Cash Balance 1/1/2014	2014 Revenues	2014 Expenditures	Adjustments	Surplus (Deficit)	Cash Balance 12/31/2014	Cash Balance 1/1/2015	2015 Revenues	2015 Expenditures	Adjustments	Surplus (Deficit)	Cash Balance 12/31/2015
430 TIF Southside Development Area #1	3,439,648	2,515,000	6,487,957	(1,000,000)	(3,972,957)	466,691	466,691	2,410,000	1,620,000	-	790,000	1,266,691
431 TIF Southside Development Area #2 - Erskine Comm	-	-	-	-	-	-	-	-	-	-	-	-
432 TIF Southside Development Area #3 - Erskine Village	6,968,686	15,000	494,151	-	(479,151)	6,489,535	6,489,535	25,000	489,380	-	(464,380)	6,025,155
435 TIF - Douglas Road	294,600	320,750	399,823	-	(79,073)	215,527	215,527	320,750	341,189	-	(20,439)	195,088
436 TIF - Northeast Residential	2,554,079	2,394,000	3,583,228	-	(1,189,228)	1,364,851	1,364,851	2,604,000	3,425,632	-	(821,632)	543,219
Total Tax Increment Financing Funds	47,868,848	25,196,211	51,797,693	(2,210,000)	(26,601,482)	23,477,366	23,477,366	26,654,075	32,809,241	-	(6,155,166)	17,322,200
Redevelopment Funds												
305 SBCEA Bond Proceeds - 2003	-	-	-	-	-	-	-	-	-	-	-	-
428 Redevelopment District Capital - AEDA2003	-	-	-	-	-	-	-	-	-	-	-	-
433 Redevelopment Administration General	25,749	-	20,000	-	(20,000)	5,749	5,749	251	6,000	-	(5,749)	-
438 Coveleski Bond Construction	-	-	-	-	-	-	-	-	-	-	-	-
439 Certified Technology Park	3,682,695	1,462,000	3,600,000	-	(2,138,000)	1,544,595	1,544,595	4,405	1,549,000	-	(1,544,595)	-
454 Airport Urban Enterprise Zone	376,372	1,500	-	-	1,500	377,872	377,872	1,500	-	-	1,500	379,372
619 Blackthorn Golf Course Operations	83,729	1,696,879	1,671,706	-	-	108,902	108,902	1,696,879	1,671,706	-	25,173	134,075
Total Redevelopment Funds	4,168,445	3,160,379	5,291,706	-	(2,156,500)	2,037,118	2,037,118	1,703,035	3,226,706	-	(1,523,671)	513,447
Debt Service Funds												
314 Redevel Bond - 1990 Public Improvement	-	-	-	-	-	-	-	-	-	-	-	-
315 Airport 2003 Debt Reserve	1,038,904	5,000	5,000	-	-	1,038,904	1,038,904	5,000	5,000	-	-	1,038,904
317 Coveleski Bond Debt Reserve	503,472	1,800	-	-	1,800	505,272	505,272	1,800	-	-	1,800	507,072
319 Redevelopment Bond - Blackthorn Golf	-	-	-	-	-	-	-	-	-	-	-	-
328 SBCEA 2003 Debt Service	1,735,840	6,000	6,000	-	-	1,735,840	1,735,840	6,000	6,000	-	-	1,735,840
Total Debt Service Funds	3,278,216	12,800	11,000	-	1,800	3,280,016	3,280,016	12,800	11,000	-	1,800	3,281,816
Total Redevelopment Commission Funds	55,315,509	28,369,390	57,100,399	(2,210,000)	(28,731,009)	28,794,500	28,794,500	28,369,910	36,046,947	-	(7,677,037)	21,117,463
Grand Total	247,349,778	268,632,717	367,473,261	(27,143,343)	(98,840,544)	175,652,577	175,652,577	273,935,695	313,681,122	-	(39,745,427)	135,907,150

Major Reasons for 2014 Deficit Spending

101 General Fund	Property tax revenue estimate reduced	781,181
101 General Fund	Encumbrance rollover at 12/31/13 due to open PO's	826,098
101 General Fund	Adopted appropriation for Council Legal fees	75,000
201 Parks & Recreation	Property tax revenue estimate reduced	80,898
202 MVH Fund	Proposed appropriation for overtime costs due to harsh winter	300,229
202 MVH Fund	Encumbrance rollover at 12/31/13 due to open PO's	602,877
222 Central Services	Adopted appropriation for Central Services capital	172,000
227 Loss Recovery Fund	Proposed additional appropriation for vacant and abandoned properties	1,000,000
227 Loss Recovery Fund	2014 Original Budget - Vacant and abandoned properties	2,000,000
227 Loss Recovery Fund	2014 Original Budget - Deconstruction	300,000
227 Loss Recovery Fund	2014 Original Budget - Smart Streets/Corridors	1,950,000
227 Loss Recovery Fund	2014 Original Budget - Street Lighting	200,000
288 EMS Fund	Adopted appropriation for two pumper trucks	885,084
288 EMS Fund	Adopted appropriation for fitness equipment and Sutphen Aerial vehicle	830,000
404 COIT Fund	Adopted appropriation for Code Enforcement Accela software and implement	182,500
404 COIT Fund	Adopted appropriation for CNG fueling station	972,500
408 EDIT Fund	Adopted appropriation for Zoo parking and capital	275,000
412 Major Moves Fund	Encumbrance rollover at 12/31/13 due to open PO's	1,323,730
412 Major Moves Fund	2014 Original Budget - Smart Streets	4,500,000
601 Parking Garage Fund	Adopted appropriation for parking garage repairs	800,000
610 Solid Waste Fund	Adopted appropriation for CNG fuel upgrades	100,000
610 Solid Waste Fund	Adopted appropriation for trash totes	70,500
642 Sewage Works Capital	Encumbrance rollover at 12/31/13 due to open PO's	5,740,361
659 2011 Sewer Bond	Budgeted sewer bond spenddown - will be less than budgeted	13,573,486
661 2012 Sewer Bond	Budgeted sewer bond spenddown - will be less than budgeted	18,823,570
671 Century Center	Adopted appropriation for freight elevator repair	286,863
671 Century Center	Adopted appropriation for freight elevator, smallwares and kitchen items	106,684
Total		56,738,561

2015 Budget Includes:

Fund 412 - Smart Streets	1,330,000
Fund 404 - Corridors	470,000
Fund 227 - V&A	1,050,000
Fund 404 - V&A	1,950,000
Fund 404 - Curb & Sidewalk	1,500,000
Fund 202 - Curb & Sidewalk	1,500,000
Federal Grant - Safe Routes to Schools (Curb & Sidewalk)	1,528,000
Fund 251 - Safe Routes to School (local match)	350,000
Fund 404 - Light Up South Bend	200,000
Total	3,000,000

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City of South Bend
Revenue Summary - 2008 to 2015
October 27, 2014

Fund	Fund Name	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Amended Budget	2015 Proposed Budget	2014-2015 Budget Change	2014-2015 Percent Change
City Controlled Funds											
General Fund											
101	GENERAL FUND - PROPERTY TAXES (1)	14,574,480	79,162,937	38,780,847	38,514,550	39,368,431	36,251,397	36,638,000	36,638,888	888	0.00%
101	GENERAL FUND - PS LOIT TRANSFERS (2)	0	0	4,998,691	4,976,969	5,476,534	7,540,389	0	0	0	0.00%
101	GENERAL FUND - OTHER	19,355,924	17,118,721	17,670,408	17,420,150	18,740,310	18,576,168	17,974,436	16,003,348	(1,971,088)	-10.97%
	Total General Fund	33,930,404	96,281,658	61,449,946	60,911,669	63,585,275	62,367,954	54,612,436	52,642,236	(1,970,200)	-3.61%
Special Revenue Funds											
102	RAINY DAY FUND	3,393,886	785,254	2,010,972	24,477	42,239	29,524	52,000	34,680	(17,320)	-33.31%
103	EXCESS LEVY	742	285	185,180	261	0	0	0	0	0	0.00%
201	PARKS & REC - PROPERTY TAXES (1)	2,461,101	13,919,096	7,591,932	7,613,760	7,824,056	7,207,060	7,350,000	7,340,000	(10,000)	-0.14%
201	PARKS & REC - OTHER	3,716,576	3,709,703	3,974,245	4,375,293	4,451,329	4,561,145	3,549,509	3,690,715	141,206	3.98%
202	MOTOR VEHICLE HIGHWAY	5,267,736	5,101,624	5,397,547	5,564,838	7,605,799	9,139,124	9,199,515	8,931,300	(268,215)	-2.92%
203	RECREATION - NONREVERTING	1,148,500	1,027,465	996,098	1,023,635	1,039,835	1,003,319	1,449,592	1,578,935	129,343	8.92%
209	STUDEBAKER/OLIVER REVERTING GRANTS	388,269	251,058	683,781	411,454	5,485	3,712	335,000	574,000	239,000	71.34%
210	ECONOMIC DEVELOPMENT STATE GRANTS	355,484	306,625	3,289,539	1,039,422	220,472	238,065	2,077,016	1,673,510	(403,506)	-19.43%
211	COMMUNITY INVESTMENT ADM.	0	0	0	2,484,129	2,093,423	2,491,611	2,278,246	2,631,624	353,378	15.51%
212	COMMUNITY INVESTMENT GRANTS	9,305,084	4,672,752	7,520,251	6,106,647	4,159,815	4,483,441	6,911,000	4,100,000	(2,811,000)	-40.67%
216	POLICE STATE SEIZURES	49,975	42,274	31,634	41,271	29,005	27,470	35,900	35,900	0	0.00%
217	GIFT, DONATION, BEQUEST	37,300	9,589	9,502	10,856	20,863	11,501	178,403	216,100	37,697	21.13%
218	POLICE CURFEW VIOLATIONS	2,255	1,530	1,247	1,153	470	663	1,025	1,025	0	0.00%
220	LAW ENFORCEMENT CONTINUING ED.	394,274	339,490	661,879	297,899	279,858	194,529	221,000	211,000	(10,000)	-4.52%
227	LOSS RECOVERY FUND	4,462,214	441,935	16,091	224,246	21,894	3,845,642	17,000	4,200	(12,800)	-75.29%
244	EMERGENCY 911 TELEPHONE	0	0	0	0	0	0	215,000	0	(215,000)	-100.00%
249	PUBLIC SAFETY L.O.I.T.	0	0	6,083,195	5,510,917	6,789,333	6,582,643	6,391,029	6,470,911	79,882	1.25%
250	GENERAL GRANT	1,160	319	15	0	0	0	0	0	0	0.00%
251	LOCAL ROADS & STREETS	1,188,144	1,068,972	1,072,859	1,036,989	1,029,814	1,008,118	1,121,801	1,593,300	471,499	42.03%
252	EXCESS WELFARE DISTRIBUTION	0	2,922,079	17,808	6,545	5,407	0	0	0	0	0.00%
258	HUMAN RIGHTS - FEDERAL GRANT	166,616	135,088	198,614	154,253	184,948	178,149	210,700	203,400	(7,300)	-3.46%
271	EASTRACE WATERWAY	1,194	284	118	78	99	49	100	0	(100)	-100.00%
273	MORRIS PAC/PALAIS ROYALE MARKETING	14,491	18,693	14,408	4,118	5,039	7,113	8,100	18,000	9,900	122.22%
280	POLICE BLOCK GRANTS	0	810,837	2,031	3,433	681	13	0	0	0	0.00%
281	ECONOMIC DEVELOPMENT COMM - REV BONDS	0	0	88	926	133	93	0	0	0	0.00%
289	HAZMAT	11,626	380	271	580	13	16,762	10,000	10,000	0	0.00%
291	INDIANA RIVER RESCUE	12,774	22,800	32,669	26,545	65,408	66,068	45,350	45,200	(150)	-0.33%
292	POLICE GRANTS	202,215	55,056	0	49,038	111,796	162,838	228,060	90,000	(138,060)	-60.54%
294	REGIONAL POLICE ACADEMY	21,856	15,471	26,075	24,048	13,822	21,013	22,000	22,000	0	0.00%
295	COPS MORE GRANT	32,645	61,383	34,300	30,063	40,690	23,068	41,600	128,258	86,658	208.31%
299	POLICE FEDERAL DRUG ENFORCEMENT	63,008	48,372	46,835	85,182	84,572	194,569	83,636	77,000	(6,636)	-7.93%
404	COUNTY OPTION INCOME TAX	6,504,988	8,385,056	7,828,067	8,223,812	9,443,965	8,509,056	9,270,187	9,881,783	611,596	6.60%
408	ECONOMIC DEVELOPMENT INCOME TAX	4,330,228	4,060,012	9,330,188	7,948,566	9,673,476	8,785,077	9,346,481	9,515,499	169,018	1.81%
410	URBAN DEVELOPMENT ACTION GRANT	955,453	766,866	2,895,913	558,646	7,670	3,833	110	438,313	438,203	398366.36%
655	PROJECT RELIEF	434,395	431,018	429,290	431,438	432,956	435,940	431,700	431,700	0	0.00%
705	POLICE K-9 UNIT	1,408	0	154	1,006	11	8	2,000	2,000	0	0.00%
	Total Special Revenue Funds	44,925,597	49,411,366	60,382,796	53,315,524	55,684,376	59,231,216	61,083,060	59,950,353	(1,132,707)	-1.85%

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City of South Bend
Revenue Summary - 2008 to 2015
October 27, 2014

<i>Fund</i>	<i>Fund Name</i>	<i>2008 Actual</i>	<i>2009 Actual</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Actual</i>	<i>2014 Amended Budget</i>	<i>2015 Proposed Budget</i>	<i>2014-2015 Budget Change</i>	<i>2014-2015 Percent Change</i>
Debt Service Fund											
313	HALL OF FAME DEBT SERVICE	454,564	2,446,354	1,575,924	1,750,141	1,306,284	1,406,963	649,990	1,274,056	624,066	96.01%
Capital Project Funds											
377	PROFESSIONAL SPORTS DEVELOPMENT	1,004,385	1,152,319	1,166,229	956,450	1,303,963	677,704	678,228	671,761	(6,467)	-0.95%
401	COVELESKI STADIUM CAPITAL	11,192	3,123	370	262	327	92	500	15,100	14,600	2920.00%
403	ZOO ENDOWMENT	4,354	250	2,095	3,757	13,211	176	2,900	200	(2,700)	-93.10%
405	PARK NONREVERTING CAPITAL	227,253	200,255	195,200	250,691	203,742	228,720	195,700	143,700	(52,000)	-26.57%
406	CUMULATIVE CAPITAL DEVELOPMENT	588,689	1,616,313	765,152	630,877	603,408	552,148	520,794	542,691	21,897	4.20%
407	CUMULATIVE CAPITAL IMPROVEMENT	550,534	530,574	515,648	484,580	449,238	446,579	434,150	422,150	(12,000)	-2.76%
412	MAJOR MOVES CONSTRUCTION	463,752	113,908	77,622	109,896	715,263	500,882	581,798	811,187	229,389	39.43%
416	MORRIS PERFORMING ARTS CENTER CAPITAL	93,551	84,500	118,271	85,791	87,901	101,947	101,500	101,500	0	0.00%
434	CRED FUND	1,022,878	613,910	419,363	734,607	654,444	244,899	651,000	650,000	(1,000)	-0.15%
450	PALAIS ROYALE HISTORIC PRESERVATION	17,009	33,274	13,805	14,320	12,113	15,561	16,125	16,150	25	0.16%
677	HALL OF FAME CAPITAL	224,403	206,277	204,024	2,910	119,192	2,458	2,500	2,500	0	0.00%
Total Capital & Debt Service Funds		4,662,564	7,001,057	5,053,703	5,024,282	5,469,086	4,178,129	3,835,185	4,650,995	815,810	21.27%
Enterprise Funds											
287	EMS / FIRE DEPARTMENT CAPITAL	0	0	0	0	0	0	0	750,000	750,000	100.00%
288	EMS OPERATING	2,199,396	2,188,308	2,919,148	2,568,500	2,288,561	8,323,032	2,661,000	5,676,065	3,015,065	113.31%
600	CONSOLIDATED BUILDING DEPARTMENT	1,167,563	982,015	873,650	891,604	1,010,067	954,229	3,812,560	4,154,114	341,554	8.96%
601	PARKING GARAGES	1,004,156	1,070,566	1,048,884	1,074,230	923,966	971,598	1,040,400	1,108,726	68,326	6.57%
610	SOLID WASTE OPERATIONS	4,344,468	4,755,199	4,795,272	4,829,373	5,087,349	5,407,945	5,257,701	5,712,289	454,588	8.65%
611	SOLID WASTE CAPITAL	393,661	423,405	331,174	239,062	259,479	830,708	836,202	753,011	(83,191)	-9.95%
620	WATER WORKS OPERATIONS	13,993,027	14,207,162	14,226,351	14,149,682	15,598,809	15,109,621	14,711,333	14,760,483	49,150	0.33%
622	WATER WORKS CAPITAL	1,085,219	915,192	277,977	1,345,040	3,791,481	13,709	10,000	10,000	0	0.00%
623	WATER WORKS BOND CAPITAL	1,401	5,245,500	10,555	1,764	8,455,624	16,550	5,000	0	(5,000)	-100.00%
624	WATER WORKS CUSTOMER DEPOSIT	47,733	11,514	4,960	3,971	6,864	4,861	6,000	6,000	0	0.00%
625	WATER WORKS SINKING FUND	3,839,568	3,272,172	3,557,260	3,556,581	1,646,743	2,056,004	2,057,224	2,050,078	(7,146)	-0.35%
626	WATER WORKS BOND RESERVE	0	0	121,162	305,401	885,285	253,988	90,073	0	(90,073)	-100.00%
629	WATER WORKS RESERVE - O & M	209,538	15,165	996,501	7,206	131,155	52,801	70,312	162,749	92,437	131.47%
640	SEWER REPAIR INSURANCE	672,763	664,782	586,976	547,845	549,923	552,869	552,700	549,200	(3,500)	-0.63%
641	SEWAGE WORKS OPERATIONS	22,921,400	24,019,035	25,257,312	28,897,031	31,096,953	31,784,543	34,553,188	35,334,467	781,279	2.26%
642	SEWAGE WORKS CAPITAL	2,983,573	2,780,287	1,301,577	13,524,497	4,496,026	194,410	4,039,000	5,398,000	1,359,000	33.65%
643	SEWAGE WORKS RESERVE - O & M	118,399	27,752	10,034	409,583	15,457	211,332	238,715	250,612	11,897	4.98%
644	WATER LEAK INSURANCE FUND	975,688	0	0	0	0	0	0	0	0	0.00%
645	2006 SEWER BOND	24,204	33,912	97	12	0	0	0	0	0	0.00%
647	2007 SEWER BOND	502,119	400,281	156,326	1,352	202	42	0	0	0	0.00%
649	SEWAGE WORKS BOND SINKING	6,335,129	5,735,000	7,520,570	6,923,468	8,369,028	9,463,725	9,804,645	9,288,088	(516,557)	-5.27%
650	CLAY SEWAGE WORKS OPERATIONS	38,408	8,481	2	2	3	2	0	0	0	0.00%
651	2007B SEWER BOND	469,876	142,314	30,308	2,989	575	69	0	0	0	0.00%
653	SEWAGE WORKS DEBT SERVICE RESERVE	0	4,541,322	1,058,932	2,143,816	1,966,747	14,099	0	0	0	0.00%
658	2010 SEWER BOND	0	0	9,522,985	18,528	4,348	216	0	0	0	0.00%
659	2011 SEWER BOND	0	0	0	21,508,738	91,421	30,970	25,000	6,000	(19,000)	-76.00%
661	2012 SEWER BOND	0	0	0	0	25,196,371	65,016	45,000	20,000	(25,000)	-55.56%
663	2013 SEWER BOND	0	0	0	0	0	0	0	0	0	0.00%
664	2013 SEWER BOND ISSUANCE COSTS	0	0	0	0	0	85,747	0	0	0	0.00%
665	2015 SEWER BOND	0	0	0	0	0	0	0	0	0	0.00%

City of South Bend
Revenue Summary - 2008 to 2015
October 27, 2014

<i>Fund</i>	<i>Fund Name</i>	<i>2008 Actual</i>	<i>2009 Actual</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Actual</i>	<i>2014 Amended Budget</i>	<i>2015 Proposed Budget</i>	<i>2014-2015 Budget Change</i>	<i>2014-2015 Percent Change</i>
670	CENTURY CENTER	3,393,620	2,823,446	2,603,820	2,788,186	2,658,898	3,133,815	4,569,912	4,532,562	(37,350)	-0.82%
671	CENTURY CENTER CAPITAL ACCOUNT	0	0	0	0	1,444,422	675,315	500	500	0	0.00%
Total Enterprise Funds		66,720,909	74,262,810	77,211,833	105,738,461	115,975,757	80,207,216	84,386,465	90,522,944	6,136,479	7.27%
Internal Service Funds											
222	CENTRAL SERVICES	3,509,704	3,103,125	3,281,537	3,341,396	6,708,059	7,254,877	7,847,374	8,121,097	273,723	3.49%
224	CENTRAL SERVICES CAPITAL	0	0	0	0	0	0	0	271,850	271,850	100.00%
226	LIABILITY INSURANCE	2,712,837	2,044,370	2,898,051	3,078,648	2,967,528	3,009,847	2,946,356	1,260,227	(1,686,129)	-57.23%
278	TAKE HOME VEHICLE POLICE	0	520,175	62,038	86,159	128,200	124,848	123,160	124,200	1,040	0.84%
711	SELF-FUNDED EMPLOYEE BENEFITS	14,290,046	12,532,566	9,623,999	11,275,664	11,075,304	12,156,648	13,624,495	16,223,345	2,598,850	19.07%
713	UNEMPLOYMENT COMPENSATION FUND	0	0	0	217,482	275,040	252,907	103,214	226,796	123,582	119.73%
Total Internal Service Funds		20,512,587	18,200,236	15,865,625	17,999,349	21,154,131	22,799,127	24,644,599	26,227,515	1,582,916	6.42%
Trust Funds											
701	FIREFIGHTERS PENSION	3,744,733	6,622,109	5,200,479	5,528,899	5,239,851	5,038,210	5,391,332	5,211,592	(179,740)	-3.33%
702	POLICE PENSION	4,075,113	7,571,010	5,810,871	6,492,500	6,751,423	5,874,864	6,310,000	6,360,000	50,000	0.79%
703	POLICE/FIRE STATE PENS.	0	0	0	0	1,216,103	0	0	0	0	0.00%
730	CITY CEMETARY TRUST FUND	1,474	357	150	118	202	138	250	150	(100)	-40.00%
Total Trust Funds		7,821,320	14,193,476	11,011,500	12,021,517	13,207,579	10,913,212	11,701,582	11,571,742	(129,840)	-1.11%
Total City Funds		178,573,381	259,350,603	230,975,403	255,010,802	275,076,204	239,696,854	240,263,327	245,565,785	5,302,458	2.21%
Redevelopment Commission Controlled Funds											
Tax Increment Financing Funds											
324	TIF REVENUE - AIRPORT	1,781,158	11,723,053	22,051,980	13,319,602	12,667,604	16,026,663	13,729,822	14,880,000	1,150,178	8.38%
414	TIF DISTRICT - SAMPLE-EWING GEN'L	5,876	0	0	0	0	0	0	0	0	0.00%
420	TIF DISTRICT - SBCDA GENERAL	267,774	4,555,292	7,809,863	6,109,627	5,495,844	3,464,066	4,168,336	4,344,202	175,866	4.22%
422	TIF DISTRICT - WEST WASHINGTON	16,175	359,961	862,008	434,226	426,635	495,043	422,000	422,000	0	0.00%
425	TIF LEIGHTON PLAZA	156,860	144,332	147,012	113,095	131,799	159,290	164,303	189,123	24,820	15.11%
426	TIF CENTRAL MEDICAL SERVICE AREA	57,442	933,885	3,540,910	1,714,266	1,623,756	1,233,918	640,000	632,000	(8,000)	-1.25%
429	TIF NORTHEAST DISTRICT	233	22,567	195,745	716,103	1,356,334	849,684	827,000	827,000	0	0.00%
430	TIF SOUTHSIDE DEVELOPMENT AREA #1	3,095	357,382	4,102,951	1,819,106	3,891,739	2,421,638	2,515,000	2,410,000	(105,000)	-4.17%
431	TIF SSDA #2 - ERSKINE COMMONS	18	1,241,831	5,997,903	794,500	2,329	0	0	0	0	0.00%
432	TIF SSDA #3 - ERSKINE VILLAGE	4,782	1,533,641	3,771,192	1,616,374	27,801	1,329,971	15,000	25,000	10,000	66.67%
435	TIF DOUGLAS ROAD	0	1,303,937	619,818	306,299	286,436	324,393	320,750	320,750	0	0.00%
436	TIF NORTHEAST RESIDENTIAL	0	0	1,817,307	2,448,369	2,524,259	2,271,188	2,394,000	2,604,000	210,000	8.77%
Total Tax Increment Financing Funds		2,293,413	22,175,881	50,916,689	29,391,567	28,434,536	28,575,854	25,196,211	26,654,075	1,457,864	5.79%
Redevelopment Funds											
305	SBCDA BOND PROCEEDS - 2003	188,939	34,171	8,832	2,657	0	0	0	0	0	0.00%
428	REDEVELOPMENT DISTRICT CAPITAL - AEDA2003	10,213	2,725	1,202	0	0	0	0	0	0	0.00%
433	REDEVELOPMENT ADMINISTRATION GENERAL	2,822	669	214	107	164	104	0	251	251	0.00%
438	COVELESKI BOND CONSTRUCTION	0	0	4,980,000	5,268	0	0	0	0	0	0.00%
439	CERTIFIED TECHNOLOGY PARK	0	0	0	812,791	3,571	2,866,234	1,462,000	4,405	(1,457,595)	-99.70%
454	AIRPORT URBAN ENTERPRISE ZONE	0	809,305	302,172	123,638	113,044	1,289	1,500	1,500	0	0.00%

City of South Bend
Revenue Summary - 2008 to 2015
October 27, 2014

Fund	Fund Name	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Amended Budget	2015 Proposed Budget	2014-2015 Budget Change	2014-2015 Percent Change
619	BLACKTHORN GOLF COURSE OPERATIONS	1,488,676	1,532,523	1,482,945	1,393,351	1,669,151	1,580,513	1,696,879	1,696,879	0	0.00%
	Total Redevelopment Funds	1,690,650	2,379,393	6,775,365	2,337,812	1,785,930	4,448,140	3,160,379	1,703,035	(1,457,344)	-46.11%
	Debt Service Funds										
314	REDEV BOND - 1990 PUBLIC IMPROVEMENT	30,589	9,636	3,027	2,373	3,009	0	0	0	0	0.00%
315	AIRPORT 2003 DEBT RESERVE	445,485	16,949	7,090	5,538	5,571	3,567	5,000	5,000	0	0.00%
317	COVELESKI BOND DEBT RESERVE	0	0	498,000	1,277	2,470	1,725	1,800	1,800	0	0.00%
319	REDEVELOPMENT BOND - BLACKTHORN GOLF	37,970	8,742	3,627	2,827	4,420	464	0	0	0	0.00%
328	SBCDA 2003 DEBT RESERVE	254,235	9,768	4,053	640,792	8,258	5,959	6,000	6,000	0	0.00%
	Total Debt Service Funds	768,279	45,095	515,797	652,807	23,728	11,715	12,800	12,800	0	0.00%
	Total Redevelopment Commission Funds	4,752,342	24,600,369	58,207,851	32,382,186	30,244,194	33,035,709	28,369,390	28,369,910	520	0.00%
	Grand Totals	183,325,723	283,950,972	289,183,254	287,392,988	305,320,398	272,732,563	268,632,717	273,935,695	5,302,978	1.97%

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

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

City of South Bend
Expenditure Summary - 2008 to 2015
October 27, 2014

Fund	Fund Name	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Amended Budget	2015 Preliminary Budget	2014-2015 Budget Change	2014-2015 Percent Change	27th Payroll Costs	2014-2015 Percent Net 27th PR
City Controlled Funds													
General Fund													
101-0101	Mayor	882,649	714,136	625,698	636,428	619,133	631,570	711,711	739,254	27,543	3.87%	20,479	0.99%
101-0104	311 Call Center	0	0	0	0	0	268,753	488,908	470,291	(18,617)	-3.81%	13,173	-6.50%
101-0103	Board of Safety	14,639	450	0	0	0	0	0	0	0	0.00%	0	0.00%
101-0201	City Clerk	307,901	314,652	279,314	311,388	304,355	323,764	394,608	430,458	35,850	9.08%	10,228	6.49%
101-0301	Common Council	597,272	316,114	294,613	296,742	379,017	348,922	542,598	485,139	(57,459)	-10.59%	7,558	-11.98%
101-0302	WNIT Contract	0	0	0	0	0	0	0	43,000	43,000	100.00%	0	100.00%
101-0401	Administration & Finance	1,621,827	1,242,295	1,253,734	1,420,841	1,560,874	1,803,645	2,091,944	2,015,219	(76,725)	-3.67%	57,466	-6.41%
101-0404	Morris Performing Arts Center	839,309	884,145	820,438	878,897	913,867	925,136	1,063,527	1,069,756	6,229	0.59%	22,192	-1.50%
101-0405	Palais Royale Ballroom	483,361	403,142	328,956	305,476	327,142	396,960	523,710	510,869	(12,841)	-2.45%	7,256	-3.84%
101-0407	Youth Services Bureau	75,000	0	0	0	0	0	0	0	0	0.00%	0	0.00%
101-0408	Art Association	65,000	0	0	0	0	0	0	0	0	0.00%	0	0.00%
101-0409	Studebaker Museum	185,527	68,721	0	0	0	0	0	0	0	0.00%	0	0.00%
101-0460	Main Street Parking Garage Capital	55,000	0	0	0	0	0	0	0	0	0.00%	0	0.00%
101-0462	Leighton Plaza Capital	42,840	7,550	0	0	0	0	0	0	0	0.00%	0	0.00%
101-0501	Legal Department	902,796	766,549	724,752	871,701	772,965	895,790	1,025,635	1,005,420	(20,215)	-1.97%	31,574	-5.05%
101-0600	Energy Office	0	11,109	84,977	424,219	472,239	54,256	0	0	0	0.00%	0	0.00%
101-0602	Engineering	4,991,599	3,719,122	3,196,247	1,547,192	1,684,238	1,300,087	1,126,302	953,032	(173,270)	-15.38%	22,832	-17.41%
101-0606	Building Maintenance	451,736	377,409	177,034	188,315	0	0	0	0	0	0.00%	0	0.00%
101-0607	Traffic & Lighting	2,699,922	2,154,695	1,569,561	1,692,060	683,161	109,537	0	0	0	0.00%	0	0.00%
101-0601	Police Department	25,995,629	24,992,890	24,956,529	23,693,019	24,605,342	22,509,526	24,725,204	25,111,511	386,307	1.56%	742,349	-1.44%
101-0802	Communications Center	1,518,609	1,474,704	1,772,300	1,890,970	1,957,028	2,060,644	2,236,486	1,687,540	(548,946)	-24.55%	0	-24.55%
101-0805	Police Department - Public Safety LOIT funded	0	0	0	2,769,344	3,112,460	3,986,751	0	0	0	0.00%	0	0.00%
101-0901	Fire Department	21,474,853	20,708,119	20,879,472	19,847,153	20,861,407	20,204,555	21,049,415	17,760,331	(3,289,084)	-15.63%	422,464	-17.63%
101-0905	Fire Department - Public Safety LOIT funded	0	0	0	2,207,624	2,364,074	3,553,639	0	0	0	0.00%	0	0.00%
101-1001	Community & Economic Development	887,564	867,911	0	0	0	0	0	0	0	0.00%	0	0.00%
101-1008	Human Rights	299,164	279,671	252,273	254,956	275,176	314,056	367,262	360,416	(6,846)	-1.86%	8,847	-4.27%
101-1064	Wayne Street Parking Garage Capital	0	16,450	0	0	0	0	0	0	0	0.00%	0	0.00%
101-1201	Code Enforcement	1,315,028	1,249,904	1,392,316	1,470,347	1,799,389	1,990,564	5,225	0	(5,225)	-100.00%	0	-100.00%
101-1202	Weights & Measures	40,693	41,668	0	0	0	0	0	0	0	0.00%	0	0.00%
101-1203	Code Hearing Officer	44,352	15,844	46,218	44,848	46,231	38,977	0	0	0	0.00%	0	0.00%
101-1204	Abandoned Vehicle	62,947	59,774	54,099	121,137	61,734	32,404	0	0	0	0.00%	0	0.00%
101-1205	Unsafe Building	170,414	154,948	49,168	64,621	68,704	26,052	0	0	0	0.00%	0	0.00%
101-1207	Animal Control	477,915	485,896	483,486	501,584	530,748	550,744	2,254	0	(2,254)	-100.00%	0	-100.00%
Total General Fund		66,503,546	61,327,868	59,241,185	61,438,862	63,399,284	62,326,332	56,354,789	52,642,236	(3,712,553)	-6.59%	1,366,418	-9.01%
Special Revenue Funds													
102	RAINY DAY FUND	0	0	0	0	0	0	0	0	0	0.00%	0	0.00%
103	EXCESS LEVY	0	0	0	219,363	0	0	0	0	0	0.00%	0	0.00%
201	PARKS & RECREATION	12,424,641	10,709,907	11,034,333	11,758,626	12,012,845	12,392,940	12,600,878	10,968,933	(1,631,945)	-12.95%	178,064	-14.36%
202	MOTOR VEHICLE HIGHWAY	5,124,138	4,824,220	6,266,127	6,162,905	6,770,800	7,729,992	10,008,877	9,681,300	(327,577)	-3.27%	127,866	-4.55%
203	RECREATION - NONREVERTING	1,070,508	1,048,560	1,023,374	1,066,476	977,654	896,201	1,479,064	1,536,262	57,198	3.87%	13,547	2.95%
209	STUDEBAKER/OLIVER REVERTING GRANTS	235,856	147,812	891,081	974,694	162,602	0	1,415,000	570,000	(845,000)	-59.72%	0	-59.72%
210	ECONOMIC DEVELOPMENT STATE GRANTS	272,799	214,198	2,711,824	1,709,445	207,065	807,570	2,117,886	1,672,012	(445,874)	-21.05%	0	-21.05%
211	COMMUNITY INVESTMENT ADMINISTRATION	0	0	0	1,968,133	2,025,585	2,168,133	2,404,884	2,631,624	226,740	9.43%	68,100	6.60%
212	COMMUNITY INVESTMENT GRANTS	7,207,638	7,351,801	8,485,805	6,293,804	3,940,253	4,406,331	6,910,783	4,100,000	(2,810,783)	-40.67%	0	-40.67%
216	POLICE STATE SEIZURES	11,606	7,625	40,785	16,502	10,787	13,729	40,000	35,900	(4,100)	-10.25%	0	-10.25%
217	GIFT, DONATION, BEQUEST	0	20,617	0	0	4,259	0	201,010	216,000	14,990	7.46%	0	7.46%
218	POLICE CURFEW VIOLATIONS	3,769	1,777	0	0	0	0	1,000	1,000	0	0.00%	0	0.00%
220	LAW ENFORCEMENT CONTINUING EDUCATION	244,077	196,512	576,018	200,637	233,892	300,508	294,802	355,980	61,178	20.75%	0	20.75%
227	LOSS RECOVERY FUND	0	264,637	286,795	99,400	173,988	251,171	6,615,805	1,050,000	(5,565,805)	-84.13%	0	-84.13%

City of South Bend
Expenditure Summary - 2008 to 2015
October 27, 2014

<i>Fund</i>	<i>Fund Name</i>	<i>2008 Actual</i>	<i>2009 Actual</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Actual</i>	<i>2014 Amended Budget</i>	<i>2015 Preliminary Budget</i>	<i>2014-2015 Budget Change</i>	<i>2014-2015 Percent Change</i>	<i>27th Payroll Costs</i>	<i>2014-2015 Percent Net 27th PR</i>
244	EMERGENCY 911 TELEPHONE	0	0	0	0	0	0	215,000	0	(215,000)	-100.00%	0	-100.00%
249	PUBLIC SAFETY L.O.I.T.	0	0	4,940,000	4,976,969	5,476,534	7,540,389	7,214,658	7,246,552	31,894	0.44%	128,822	-1.34%
250	GENERAL GRANT	0	54,786	5,250	163	0	0	0	0	0	0.00%	0	0.00%
251	LOCAL ROADS & STREETS	1,290,819	1,445,105	1,569,984	2,005,741	541,522	781,868	1,124,520	1,592,500	467,980	41.62%	0	41.62%
252	EXCESS WELFARE DISTRIBUTION	0	0	674,000	0	2,276,693	0	1,146	0	(1,146)	-100.00%	0	-100.00%
258	HUMAN RIGHTS - FEDERAL GRANT	161,957	144,247	153,710	156,933	168,548	197,536	224,001	247,357	23,356	10.43%	3,970	8.65%
271	EASTRACE WATERWAY	231	1,503	204	9,915	8,009	0	10,346	4,000	(6,346)	-61.34%	0	-61.34%
273	MORRIS PAC/PALAIS ROYALE MARKETING	2,764	14,753	14,605	0	0	7,891	18,000	18,000	0	0.00%	0	0.00%
280	POLICE BLOCK GRANTS	0	218,850	157,498	312,292	124,539	0	0	0	0	0.00%	0	0.00%
281	ECONOMIC DEVELOPMENT COMM - REV BONDS	0	0	0	0	0	0	0	0	0	0.00%	0	0.00%
289	HAZMAT	12,669	3,004	6,366	448	0	3,238	10,000	10,000	0	0.00%	0	0.00%
291	INDIANA RIVER RESCUE	31,034	16,881	33,752	20,896	17,736	89,773	52,300	120,800	68,500	130.98%	0	130.98%
292	POLICE GRANTS	181,902	123,403	0	49,038	14,796	56,454	228,060	90,000	(138,060)	-60.54%	0	-60.54%
294	REGIONAL POLICE ACADEMY	21,076	18,317	13,899	27,104	16,369	26,744	23,750	23,750	0	0.00%	0	0.00%
295	COPS MORE GRANT	9,412	56,152	50,318	49,446	39,297	17,015	141,600	141,600	0	0.00%	0	0.00%
299	POLICE FEDERAL DRUG ENFORCEMENT	97,624	95,279	90,310	31,052	60,491	144,750	166,499	225,000	58,501	35.14%	0	35.14%
404	COUNTY OPTION INCOME TAX	6,465,672	4,132,545	7,208,580	6,142,472	8,324,409	8,930,423	11,165,785	14,510,548	3,344,763	29.96%	13,617	29.83%
408	ECONOMIC DEVELOPMENT INCOME TAX	4,053,471	3,257,589	3,949,573	8,474,479	8,069,327	7,927,361	10,289,984	9,485,132	(804,852)	-7.82%	0	-7.82%
410	URBAN DEVELOPMENT ACTION GRANT (UDAG)	1,916,006	518,394	6,300,000	472,140	200,451	0	0	438,203	438,203	0.00%	0	0.00%
655	PROJECT RELEAF	363,072	363,167	339,649	344,798	340,652	357,768	430,114	528,358	98,244	22.84%	0	22.84%
705	POLICE K-9 UNIT	1,283	1,500	0	0	356	625	2,000	2,000	0	0.00%	0	0.00%
	Total Special Revenue Funds	41,204,024	35,253,141	56,823,840	53,543,871	52,199,469	55,048,410	75,407,752	67,502,811	(7,904,941)	-10.48%	533,986	-11.19%
	Debt Service Fund												
313	HALL OF FAME DEBT SERVICE	1,413,515	1,406,000	1,405,500	1,405,000	1,330,465	1,268,000	1,268,116	1,266,820	(1,296)	-0.10%	0	-0.10%
	Capital Project Funds												
377	PROFESSIONAL SPORTS DEVELOPMENT	889,620	866,095	838,574	995,423	1,365,560	876,470	865,746	854,803	(10,943)	-1.26%	0	-1.26%
401	COVELESKI STADIUM CAPITAL	61,822	138,288	9,790	14,991	56,162	0	3,540	0	(3,540)	-100.00%	0	-100.00%
403	ZOO ENDOWMENT	0	0	0	0	0	0	0	49,000	49,000	0.00%	0	0.00%
405	PARK NONREVERTING CAPITAL	247,425	237,633	193,488	220,952	178,387	148,214	205,217	183,000	(22,217)	-10.83%	0	-10.83%
406	CUMULATIVE CAPITAL DEVELOPMENT	1,542,020	1,252,118	1,394,776	501,538	589,869	602,118	722,935	542,691	(180,244)	-24.93%	0	-24.93%
407	CUMULATIVE CAPITAL IMPROVEMENT	565,611	584,936	592,378	594,000	402,277	367,575	364,762	365,625	863	0.24%	0	0.24%
409	CUMULATIVE SEWER	0	0	0	80,224	0	0	0	0	0	0.00%	0	0.00%
412	MAJOR MOVES CONSTRUCTION	131,735	3,641,472	962,470	336,666	2,142,921	1,253,681	5,823,729	1,330,000	(4,493,729)	-77.16%	0	-77.16%
416	MORRIS PERFORMING ARTS CENTER CAPITAL	58,138	50,195	42,167	120,683	172,417	41,405	53,200	60,000	6,800	12.78%	0	12.78%
434	CREED FUND	1,535,883	1,408,898	1,012,417	848,322	878,554	458,949	650,950	650,000	(950)	-0.15%	0	-0.15%
450	PALAIS ROYALE HISTORIC PRESERVATION	0	3,967	7,258	3,983	0	20,470	10,000	16,150	6,150	61.50%	0	61.50%
677	HALL OF FAME CAPITAL	12,581	51,713	202,924	188,262	274,558	63,136	188,567	188,824	257	0.14%	0	0.14%
	Total Capital & Debt Service Funds	6,458,350	9,641,315	6,661,742	5,290,044	7,391,170	5,100,018	10,156,762	5,506,913	(4,649,849)	-45.78%	0	-45.78%
	Enterprise Funds												
287	EMS / FIRE DEPARTMENT CAPITAL	0	0	0	0	0	0	0	750,000	750,000	100.00%	0	100.00%
288	EMS OPERATIONS	919,141	692,317	2,104,065	2,065,780	2,278,472	8,296,497	6,287,299	6,657,033	369,734	5.88%	137,636	3.69%
600	CONSOLIDATED BUILDING DEPARTMENT	1,104,563	1,088,264	932,360	858,741	913,173	1,006,336	3,798,909	4,154,114	355,205	9.35%	45,768	8.15%
601	PARKING GARAGES	733,529	724,316	623,583	752,728	983,411	942,855	1,597,808	738,727	(859,081)	-53.77%	0	-53.77%
610	SOLID WASTE OPERATIONS	4,477,767	4,276,259	4,290,837	4,763,336	5,086,439	5,804,067	5,609,963	5,871,908	261,945	4.67%	45,757	3.85%
611	SOLID WASTE CAPITAL	397,680	423,027	315,262	240,749	275,191	712,375	896,070	752,611	(143,459)	-16.01%	0	-16.01%
620	WATER WORKS OPERATIONS	14,829,974	13,946,540	14,534,297	15,048,859	15,557,806	13,374,286	14,842,004	15,608,240	766,236	5.16%	151,088	4.14%
622	WATER WORKS CAPITAL	931,580	807,866	586,289	399,864	1,049,127	627,301	978,258	753,000	(225,258)	-23.03%	0	-23.03%
623	WATER WORKS BOND CAPITAL	817,944	1,015,134	3,301,537	794,336	2,799,602	5,006,756	811,011	0	(811,011)	-100.00%	0	-100.00%
624	WATER WORKS CUSTOMER DEPOSIT	59,214	11,514	4,960	3,971	6,864	4,901	6,000	6,000	0	0.00%	0	0.00%

City of South Bend
Expenditure Summary - 2008 to 2015
October 27, 2014

<i>Fund</i>	<i>Fund Name</i>	<i>2008 Actual</i>	<i>2009 Actual</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Actual</i>	<i>2014 Amended Budget</i>	<i>2015 Preliminary Budget</i>	<i>2014-2015 Budget Change</i>	<i>2014-2015 Percent Change</i>	<i>27th Payroll Costs</i>	<i>2014-2015 Percent Net 27th PR</i>
625	WATER WORKS SINKING FUND	3,848,386	3,277,319	3,548,912	3,558,412	1,651,501	2,055,304	2,057,224	2,050,078	(7,146)	-0.35%	0	-0.35%
626	WATER WORKS BOND RESERVE	0	0	161	0	0	0	0	0	0	0.00%	0	0.00%
629	WATER WORKS RESERVE - O & M	60,947	15,165	8,691	912,337	9,729	6,927	8,500	8,500	0	0.00%	0	0.00%
640	SEWER REPAIR INSURANCE	666,690	630,605	279,535	268,681	309,775	351,024	549,978	545,703	(4,275)	-0.78%	6,424	-1.95%
641	SEWAGE WORKS OPERATIONS	23,426,749	26,246,904	22,661,359	34,566,327	29,140,481	28,828,367	35,556,194	36,943,183	1,386,989	3.90%	217,204	3.29%
642	SEWAGE WORKS CAPITAL	2,972,779	2,356,528	1,625,220	3,994,549	5,406,213	5,012,952	9,267,941	5,359,000	(3,908,941)	-42.18%	0	-42.18%
643	SEWAGE WORKS RESERVE - O & M	118,399	454,752	10,034	8,429	74,960	11,036	15,000	15,000	0	0.00%	0	0.00%
644	WATER LEAK INSURANCE FUND	824,080	0	0	0	0	0	0	0	0	0.00%	0	0.00%
645	2008 SEWER BOND	1,796,047	784,893	16,957	14,371	0	12	0	0	0	0.00%	0	0.00%
647	2007 SEWER BOND	7,720,398	4,495,468	509,982	839,292	47,861	17,942	1,138	0	(1,138)	100.00%	0	100.00%
649	SEWAGE WORKS BOND SINKING	6,349,348	5,749,779	6,892,171	6,904,519	8,225,040	9,516,964	9,802,031	9,282,109	(519,922)	200.00%	0	200.00%
650	CLAY SEWAGE WORKS OPERATIONS	0	1,086,322	0	0	0	698	0	0	0	0.00%	0	0.00%
651	2007B SEWER BOND	131,985	5,126,327	10,046,404	1,506,696	189,122	39,625	0	0	0	0.00%	0	0.00%
653	SEWAGE WORKS DEBT SERVICE RESERVE	0	0	0	0	0	2,438,087	0	0	0	0.00%	0	0.00%
658	2010 SEWER BOND	0	0	799,341	6,692,030	1,942,289	110,204	0	0	0	0.00%	0	0.00%
659	2011 SEWER BOND	0	0	0	1,772,942	9,660,707	2,348,981	13,598,488	2,006,000	(11,592,488)	-85.25%	0	-85.25%
661	2012 SEWER BOND	0	0	0	0	1,949,483	5,012,877	18,868,570	15,000,000	(3,868,570)	-20.50%	0	-20.50%
663	2013 SEWER BOND	0	0	0	0	0	0	0	0	0	0.00%	0	0.00%
664	2013 SEWER REFUND BOND ISSUANCE COSTS	0	0	0	0	0	81,279	0	0	0	0.00%	0	0.00%
665	2015 SEWER BOND	0	0	0	0	0	0	0	0	0	100.00%	0	100.00%
670	CENTURY CENTER	3,192,009	2,831,792	3,157,167	2,678,401	3,740,014	3,362,595	4,564,898	4,532,562	(32,336)	-0.71%	0	-0.71%
671	CENTURY CENTER CAPITAL ACCOUNT	0	0	0	0	169,545	192,495	393,547	0	(393,547)	-100.00%	0	-100.00%
	Total Enterprise Funds	75,379,209	76,041,091	76,249,124	88,645,350	91,466,805	95,162,743	129,610,829	111,033,968	(18,576,861)	-14.33%	466,241	-14.69%
	<i>Internal Service Funds</i>												
222	CENTRAL SERVICES	2,847,875	2,683,117	2,576,373	2,754,635	6,693,261	7,306,384	8,036,532	8,111,630	75,098	0.93%	89,034	-0.17%
224	CENTRAL SERVICES CAPITAL	0	0	0	0	0	0	0	271,850	271,850	100.00%	0	100.00%
226	LIABILITY INSURANCE	2,084,540	2,301,379	2,946,631	2,302,324	2,173,471	3,069,764	2,897,200	3,056,122	158,922	5.49%	9,790	5.15%
278	TAKE HOME VEHICLE POLICE	0	0	320,762	8,164	75,842	63,700	80,580	71,100	(9,480)	-11.76%	0	-11.76%
711	SELF-FUNDED EMPLOYEE BENEFITS	10,528,854	11,114,857	10,032,616	11,572,529	12,500,734	13,923,394	14,483,463	16,691,935	2,208,472	15.25%	0	15.25%
713	UNEMPLOYMENT COMPENSATION FUND	0	0	0	226,891	193,066	65,443	227,974	226,796	(1,178)	-0.52%	0	-0.52%
	Total Internal Service Funds	15,461,269	16,099,353	15,876,382	16,864,543	21,636,374	24,428,685	25,725,749	28,429,433	2,703,684	10.51%	98,824	10.13%
	<i>Trust Funds</i>												
701	FIREFIGHTERS PENSION	5,478,910	5,548,399	5,548,294	5,627,377	5,608,547	5,447,975	5,874,445	5,666,579	(207,866)	-3.54%	0	-3.54%
702	POLICE PENSION	6,115,087	6,097,952	6,251,596	6,696,139	6,606,662	6,474,835	7,221,941	6,832,235	(389,706)	-5.40%	0	-5.40%
730	CITY CEMETARY TRUST FUND	0	1,500	0	0	0	4,316	20,595	20,000	(595)	-2.89%	0	-2.89%
	Total Trust Funds	11,593,997	11,647,851	11,799,890	12,323,516	12,215,209	11,927,126	13,116,981	12,518,814	(598,167)	-4.56%	0	-4.56%
	Total City Funds	216,600,395	210,010,619	226,852,163	238,106,186	248,308,301	253,993,314	310,372,862	277,634,175	(32,738,687)	-10.55%	2,465,469	-11.34%
	<i>Redevelopment Commission Controlled Funds</i>												
	<i>Tax Increment Financing Funds</i>												
324	TIF REVENUE - AIRPORT	5,836,656	10,629,012	10,709,050	18,546,496	16,240,594	9,227,908	27,286,693	18,849,214	(8,437,479)	-30.92%	0	-30.92%
414	TIF DISTRICT - SAMPLE-EWING GEN'L	641,938	0	0	0	0	0	0	0	0	0.00%	0	0.00%
420	TIF DISTRICT - SBCDA GENERAL	4,537,039	4,231,348	4,788,263	6,535,311	7,147,163	3,897,475	5,829,261	4,344,202	(1,485,059)	-25.48%	0	-25.48%
422	TIF DISTRICT - WEST WASHINGTON	361,544	216,543	8,030	658,344	908,749	333,810	657,534	722,000	64,466	9.80%	0	9.80%
425	TIF LEIGHTON PLAZA	123,967	137,292	160,582	162,864	135,883	121,616	149,425	154,716	5,291	3.54%	0	3.54%
426	TIF CENTRAL MEDICAL SERVICE AREA	74,129	947	2,199,591	2,094,737	1,262,380	1,860,607	4,103,504	1,610,908	(2,492,596)	-60.74%	0	-60.74%
429	TIF NORTHEAST DISTRICT	0	1,500	7,744	36,795	38,788	60,517	2,806,117	1,252,000	(1,554,117)	-55.38%	0	-55.38%

City of South Bend
Expenditure Summary - 2008 to 2015
October 27, 2014

<i>Fund</i>	<i>Fund Name</i>	<i>2008 Actual</i>	<i>2009 Actual</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Actual</i>	<i>2014 Amended Budget</i>	<i>2015 Preliminary Budget</i>	<i>2014-2015 Budget Change</i>	<i>2014-2015 Percent Change</i>	<i>27th Payroll Costs</i>	<i>2014-2015 Percent Net 27th PR</i>
430	TIF SOUTHSIDE DEVELOPMENT AREA #1	282,515	24,844	490,752	2,235,661	2,247,813	4,376,768	6,487,957	1,620,000	(4,867,957)	-75.03%	0	-75.03%
431	TIF SSSA #2 - ERSKINE COMMONS	6,031	476,368	2,738,814	3,420,000	1,401,397	0	0	0	0	0.00%	0	0.00%
432	TIF SSSA #3 - ERSKINE VILLAGE	776,591	243,614	496,659	496,080	149,809	490,005	494,151	489,380	(4,771)	-0.97%	0	-0.97%
435	TIF DOUGLAS ROAD	13,926	1,180,252	586,723	270,424	318,183	190,718	399,823	341,189	(58,634)	-14.66%	0	-14.66%
436	TIF NORTHEAST RESIDENTIAL	0	0	0	2,391,373	897,251	3,218,420	3,583,228	3,425,632	(157,596)	-4.40%	0	-4.40%
	Total Tax Increment Financing Funds	12,654,336	17,141,720	22,186,208	36,848,085	30,746,010	23,577,844	51,797,693	32,809,241	(18,988,452)	-36.66%	0	-36.66%
	Redevelopment Funds												
305	SBCDA BOND PROCEEDS - 2003	1,727,117	1,280,975	1,782,568	1,333,430	0	0	0	0	0	0.00%	0	0.00%
428	REDEVELOPMENT DISTRICT CAPITAL - AEDA2003	82,041	700	404,576	0	0	0	0	0	0	0.00%	0	0.00%
433	REDEVELOPMENT ADMINISTRATION GENERAL	17,189	3,551	36,141	5,071	3,213	5,798	20,000	6,000	(14,000)	-70.00%	0	-70.00%
438	COVELESKI BOND CONSTRUCTION	0	0	520,410	4,464,858	0	0	0	0	0	0.00%	0	0.00%
439	CERTIFIED TECHNOLOGY PARK	0	0	0	0	0	0	3,600,000	1,549,000	(2,051,000)	-56.97%	0	-56.97%
454	AIRPORT URBAN ENTERPRISE ZONE	0	571,164	343,590	58,322	0	0	0	0	0	0.00%	0	0.00%
619	BLACKTHORN GOLF COURSE OPERATIONS	2,180,892	2,148,499	2,103,301	2,152,477	2,331,825	1,745,117	1,671,706	1,671,706	0	0.00%	0	0.00%
	Total Redevelopment Funds	4,007,239	4,004,889	5,190,586	8,014,158	2,335,038	1,750,915	5,291,706	3,226,706	(2,065,000)	-39.02%	0	-39.02%
	Debt Service Funds												
314	REDEV BOND - 1990 PUBLIC IMPROVEMENT	37,589	7,136	3,027	2,373	825,509	0	0	0	0	0.00%	0	0.00%
315	AIRPORT 2003 DEBT RESERVE	61,564	16,949	7,090	886,240	5,571	3,587	5,000	5,000	0	0.00%	0	0.00%
317	COVELESKI BOND DEBT RESERVE	0	0	0	0	0	0	0	0	0	0.00%	0	0.00%
319	REDEVELOPMENT BOND - BLACKTHORN GOLF	36,470	8,742	3,627	2,827	658,420	326,464	0	0	0	0.00%	0	0.00%
328	SBCDA 2003 DEBT RESERVE	35,225	9,768	4,053	(637,633)	8,258	5,959	6,000	6,000	0	0.00%	0	0.00%
	Total Debt Service Funds	170,848	42,595	17,797	253,807	1,497,758	335,990	11,000	11,000	0	0.00%	0	0.00%
	Total Redevelopment Commission Funds	16,832,423	21,189,204	27,394,591	45,116,050	34,578,806	25,664,749	57,100,399	36,046,947	(21,053,452)	-36.87%	0	-36.87%
	Grand Totals	233,432,818	231,199,823	254,046,754	283,222,236	282,887,107	279,658,063	367,473,261	313,681,122	(53,792,139)	-14.64%	2,465,469	-15.31%

**City of South Bend, Indiana
2015 General Fund Summary
Operating & Capital Budget Summary**

Department Name		CITY CLERK				Dept. Number		101-0201				
Description	2012	2013	2014	2014	2015	Forecast				Budget	%	
	Actual	Actual	Amended Budget	6/30/2014 Actual	Proposed Budget	2016	2017	2018	2019	Variance 2014-2015	Chg	
EXPENDITURES												
Expenditures by Cost Center												
Office of the City Clerk	304,355	323,764	394,608	156,419	430,458	418,327	430,793	444,032	458,109	35,850	9%	
	-	-	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	-	-	-	
Total Cost Center Expenditures	304,355	323,764	394,608	156,419	430,458	418,327	430,793	444,032	458,109	35,850	9%	
Expenditures by Account Type												
Personnel												
Salaries & Wages	198,475	207,118	216,985	103,869	231,395	225,752	230,267	234,872	239,569	14,410	7%	
Fringe Benefits	57,910	62,083	95,778	35,784	108,047	113,035	120,608	128,860	137,855	12,269	13%	
Total Personnel	256,385	269,201	312,763	139,653	339,442	338,787	350,875	363,732	377,424	26,679	9%	
Supplies	4,575	12,397	10,992	3,310	7,740	9,050	9,060	9,070	9,080	(3,252)	-30%	
Services & Charges												
Professional Services	8,741	8,799	8,600	3,596	13,900	13,800	13,800	13,800	13,800	5,200	60%	
Printing & Advertising	9,620	14,560	23,750	5,421	23,750	26,500	28,750	27,000	27,250	-	0%	
Utilities	-	-	-	-	-	-	-	-	-	-	-	
Education & Training	2,934	1,998	5,850	1,279	4,000	4,250	4,250	4,250	4,250	(1,850)	-32%	
Travel	5,559	3,829	5,000	762	7,350	7,350	7,350	7,350	7,350	2,350	47%	
Repairs & Maintenance	2,138	1,950	4,000	-	7,500	4,000	4,000	4,000	4,000	3,500	88%	
Interfund Allocations	5,628	5,988	3,103	1,548	3,826	3,940	4,058	4,180	4,305	723	23%	
Debt Service:												
Principal	-	2,483	-	-	-	-	-	-	-	-	-	
Interest & Fees	-	115	-	-	-	-	-	-	-	-	-	
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-	
Payment in Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	
Other Services & Charges	2,131	2,444	7,150	850	9,650	10,650	10,650	10,650	10,650	2,500	35%	
Total Services & Charges	38,751	42,166	57,453	13,456	69,876	70,490	70,858	71,230	71,605	12,423	22%	
Capital	6,644	-	13,400	-	13,400	-	-	-	-	-	0%	
Total Expenditures by Type	304,355	323,764	394,608	156,419	430,458	418,327	430,793	444,032	458,109	35,850	9%	

Explain Significant Revenue Expenditure Changes Below:

Purchase of new copier/lease, some minor remodeling for security and risk management. Upgrade cameras for recording equipment in conjunction with County and Council. There is a 60% increase in professional services for updates to the City of South Bend Municipal Code.

City of South Bend, Indiana
2015 General Fund Summary
Operating & Capital Budget Summary

Department Name COMMON COUNCIL **Dept. Number** 101-0301

Description	2012	2013	2014	6/30/2014	2015	Forecast				Budget	%
	Actual	Actual	Amended Budget	Actual	Proposed Budget	2016	2017	2018	2019	Variance 2014-2015	Chg
EXPENDITURES											
Expenditures by Cost Center											
Common Council	379,017	348,922	542,598	142,938	-485,139	626,855	645,171	664,764	685,751	(57,459)	-11%
	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
Total Cost Center Expenditures	379,017	348,922	542,598	142,938	485,139	626,855	645,171	664,764	685,751	(57,459)	-11%
Expenditures by Account Type											
Personnel											
Salaries & Wages	138,449	140,532	171,394	72,018	180,960	177,920	181,278	184,704	188,198	9,566	6%
Fringe Benefits	34,939	49,290	126,535	27,648	144,282	154,600	167,191	180,983	196,093	17,747	14%
Total Personnel	173,388	189,822	297,929	99,666	325,242	332,520	348,469	365,687	384,291	27,313	9%
Supplies	5,928	13,963	14,785	258	4,403	10,415	10,427	10,440	10,453	(10,382)	-70%
Services & Charges											
Professional Services	171,201	124,409	182,485	34,742	111,000	192,375	193,875	195,375	196,875	(71,485)	-39%
Printing & Advertising	5,525	4,693	9,700	1,697	9,700	9,500	9,500	9,500	9,500	-	0%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	1,173	349	2,500	85	2,500	2,600	2,700	2,800	2,900	-	0%
Travel	658	899	5,000	210	3,000	5,500	6,000	6,500	7,000	(2,000)	-40%
Repairs & Maintenance	4,519	2,928	16,000	2,351	14,597	16,000	16,000	16,000	16,000	(1,403)	-9%
Interfund Allocations	6,936	10,752	7,749	3,868	8,247	8,495	8,750	9,012	9,282	498	6%
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment in Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	4,130	1,082	6,450	61	6,450	49,450	49,450	49,450	49,450	-	0%
Total Services & Charges	194,142	145,117	229,884	43,014	155,494	283,920	286,275	288,637	291,007	(74,390)	-32%
Capital	5,559	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	379,017	348,922	542,598	142,938	485,139	626,855	645,171	664,764	685,751	(57,459)	-11%

Explain Significant Revenue Expenditure Changes Below:

Budget reduced for 2015 by \$63,459 or 12%. The 2014 amended budget was higher primarily due to legal fees.

City of South Bend, Indiana
2015 General Fund Summary
Operating & Capital Budget Summary

Department Name		WNIT CONTRACT			Dept. Number		101-0302					
Description	2012	2013	2014	6/30/2014	2015	Forecast				Budget	% Chg	
	Actual	Actual	Amended Budget			2016	2017	2018	2019			Variance 2014-2015
EXPENDITURES												
Expenditures by Cost Center												
Public Access TV	-	-	-	-	43,000	43,000	43,000	43,000	43,000	43,000	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
Total Cost Center Expenditures	-	-	-	-	43,000	43,000	43,000	43,000	43,000	43,000	-	-
Expenditures by Account Type												
Personnel												
Salaries & Wages												
Fringe Benefits												
Total Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Supplies												
Services & Charges												
Professional Services					43,000	43,000	43,000	43,000	43,000	43,000	-	-
Printing & Advertising					-	-	-	-	-	-	-	-
Utilities					-	-	-	-	-	-	-	-
Education & Training					-	-	-	-	-	-	-	-
Travel					-	-	-	-	-	-	-	-
Repairs & Maintenance					-	-	-	-	-	-	-	-
Interfund Allocations					-	-	-	-	-	-	-	-
Debt Service:												
Principal												
Interest & Fees												
Grants & Subsidies												
Payment in Lieu of Taxes												
Transfers Out												
Other Services & Charges												
Total Services & Charges	-	-	-	-	43,000	43,000	43,000	43,000	43,000	43,000	-	-
Capital												
Total Expenditures by Type	-	-	-	-	43,000	43,000	43,000	43,000	43,000	43,000	-	-

Explain Significant Revenue Expenditure Changes Below:
 New department in 2015. Used for annual fee for public access television. Formerly budgeted in Engineering and the Common Council budgets during prior years. Allocation of costs is as follows: South Bend - \$43,000, Mishawaka - \$13,000 and St. Joseph County - \$29,000. Total funding - \$85,000.

WNIT COSTS INCLUDED AS A SEPARATE COST CENTER

**City of South Bend, Indiana
2015 General Fund Summary
Operating & Capital Budget Summary**

Department Name **ADMIN & FINANCE** Dept. Number **101-0401**

Description	2012	2013	2014	6/30/2014 Actual	2015	Forecast				Budget	% Chg
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019	Variance 2014-2015	
EXPENDITURES											
Expenditures by Cost Center											
Controller (1 FTE)	105,000	108,000	115,000	57,500	147,791	112,807	119,270	126,228	133,735	32,791	28.51%
Finance (7 FTE's)	625,874	568,148	723,972	338,908	719,765	801,830	833,174	865,949	900,246	(4,207)	-0.58%
Human Resources (4 FTE's)	275,000	307,034	418,389	183,990	399,231	446,201	464,049	482,611	501,915	(19,157)	-4.56%
Information Technology (6 FTE's)	436,000	619,191	627,583	288,588	467,279	479,890	490,849	503,543	521,899	(160,304)	-25.54%
Purchasing (2 FTE's)	71,000	128,059	125,000	62,500	127,634	132,739	138,048	143,570	149,313	2,634	2.11%
Performance Management (1 FTE)	-	75,212	82,000	41,000	95,972	99,811	103,804	107,956	112,274	13,972	17.04%
Business Licensing (0 FTE)	48,000	-	-	-	-	-	-	-	-	-	-
27th Payroll	-	-	-	-	57,547	-	-	-	-	57,547	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
Total Cost Center Expenditures	1,560,874	1,803,645	2,091,944	972,486	2,015,219	2,073,278	2,149,194	2,229,857	2,319,382	(76,726)	-3.67%
Expenditures by Account Type											
Personnel											
Salaries & Wages	1,023,679	1,122,164	1,409,475	610,908	1,303,728	1,319,572	1,345,963	1,372,863	1,400,340	(105,747)	-7.50%
Fringe Benefits	317,385	371,213	460,076	216,838	502,923	540,275	584,805	635,342	692,774	42,847	9.31%
Total Personnel	1,341,064	1,493,377	1,869,551	827,746	1,806,651	1,859,847	1,930,768	2,008,225	2,093,114	(62,900)	-3.36%
Supplies	24,369	24,068	29,864	20,593	21,000	21,420	21,848	22,285	22,731	(8,664)	-29.68%
Services & Charges											
Professional Services	117,996	175,435	86,585	82,416	68,000	87,720	89,474	91,264	93,089	(585)	-0.68%
Printing & Advertising	5,544	6,357	6,250	2,005	6,250	6,375	6,503	6,633	6,765	-	0.00%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	7,004	13,125	23,539	9,728	10,500	10,710	10,924	11,143	11,366	(13,039)	-55.39%
Travel	8,477	13,533	13,350	12,708	16,350	16,677	17,011	17,351	17,698	3,000	22.47%
Repairs & Maintenance	13,128	12,170	12,000	1,832	5,000	5,100	5,202	5,306	5,412	(7,000)	-58.33%
Interfund Allocations	23,652	37,988	21,936	6,667	24,725	25,961	27,259	28,622	30,053	2,789	12.71%
Debt Service:											
Principal	-	984	2,900	1,013	2,178	2,308	2,445	634	-	(722)	-24.90%
Interest & Fees	-	301	900	273	393	264	126	9	-	(507)	-56.33%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	19,640	26,327	25,069	7,505	36,172	36,895	37,633	38,386	39,154	11,103	44.29%
Total Services & Charges	195,441	286,200	192,629	124,147	167,568	192,011	196,577	199,347	203,537	(4,861)	-2.58%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	1,560,874	1,803,645	2,091,944	972,486	2,015,219	2,073,278	2,149,194	2,229,857	2,319,382	(76,726)	-3.67%

Explain Significant Revenue Expenditure Changes Below:

Decrease in salaries due to moving the CIO to the COIT Fund and removing the unfilled database administrator position. However, benefits increased due to health insurance increases. No other major changes. Interfund allocations include an allocation for the 311 Call Center to cover the cost of A/F 311 calls. This should lessen the burden put on other departments to cover the cost of the call center. Also included \$48,000 in the 2015 budget for preparation of the 2014 CAFR as the SBOA was of little help in 2014 and has greatly delayed the processing of the 2013 CAFR. Bids will be requested for this process. In order to cover the anticipated cost of the audit, other professional service agreements were adjusted for in 2015.

DIVERSITY COMPLIABLE OFFICER INCREASED FROM 18 - 32 HOURS

City of South Bend, Indiana
2015 General Fund Summary
Operating & Capital Budget Summary

Department Name POLICE Dept. Number 101-0801

Description	2012	2013	2014	6/30/2014	2015	Forecast				Budget	% Chg	
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019	Variance 2014-2015		
EXPENDITURES												
Expenditures by Cost Center												
Police Department	24,605,342	22,509,526	24,725,204	11,416,579	25,111,511	25,763,205	26,531,209	27,339,607	28,191,703	386,307	2%	
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
Total Cost Center Expenditures	24,605,342	22,509,526	24,725,204	11,416,579	25,111,511	25,763,205	26,531,209	27,339,607	28,191,703	386,307	2%	
Expenditures by Account Type												
Personnel												
Salaries & Wages	14,942,401	14,515,059	15,189,656	7,125,373	16,879,595	16,947,249	17,286,194	17,631,918	17,984,556	1,689,939	11%	
Fringe Benefits	5,299,957	4,772,852	5,146,048	2,490,091	6,109,629	6,442,333	6,820,141	7,230,401	7,676,253	963,581	19%	
Total Personnel	20,242,358	19,287,911	20,335,704	9,615,464	22,989,224	23,389,582	24,106,335	24,862,319	25,660,809	2,653,520	13%	
Supplies	1,159,837	458,664	743,491	389,326	272,400	353,306	360,609	368,065	375,678	(471,091)	-63%	
Services & Charges												
Professional Services	92,858	284,120	473,000	193,637	239,000	374,000	381,480	389,110	396,892	(234,000)	-49%	
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	275,819	306,074	365,850	144,342	367,850	375,207	382,711	390,365	398,173	2,000	1%	
Education & Training	28,183	28,667	-	370	-	-	-	-	-	-	-	-
Travel	37,171	40,026	200	925	200	-	-	-	-	-	0%	
Repairs & Maintenance	1,186,413	480,384	1,028,525	333,630	614,040	626,321	638,847	651,624	664,657	(414,485)	-40%	
Interfund Allocations	1,273,880	1,322,108	1,277,244	632,388	421,602	434,250	447,278	460,696	474,517	(855,642)	-67%	
Debt Service:												
Principal	-	-	6,000	1,563	6,000	6,120	6,242	6,367	6,495	-	0%	
Interest & Fees	-	-	2,000	422	2,000	2,040	2,081	2,122	2,165	-	0%	
Grants & Subsidies	16,610	14,696	40,000	2,279	40,000	40,000	40,000	40,000	40,000	-	0%	
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	197,389	192,873	148,032	37,075	159,195	162,379	165,626	168,939	172,318	11,163	8%	
Total Services & Charges	3,108,323	2,668,928	3,340,851	1,346,631	1,849,887	2,020,317	2,064,265	2,109,223	2,155,216	(1,490,964)	-45%	
Capital	94,824	94,023	305,158	65,158	-	-	-	-	-	(305,158)	-100%	
Total Expenditures by Type	24,605,342	22,509,526	24,725,204	11,416,579	25,111,511	25,763,205	26,531,209	27,339,607	28,191,703	386,307	2%	

Explain Significant Revenue Expenditure Changes Below:
 Increase in Total Personnel Costs is due to a 2% increase in salary, a 19% increase in the cost of benefits, 27 payrolls paid in 2015 versus 26 in 2014, the transfer of 4 first Class Patrolman from the LOIT fund to the General fund, and the transfer of eight staff from the Communications budget to the Police budget. The budget includes the costs of 217 Sworn Officers in 2015 compared to 213 in 2014. The Costs of 43 Sworn Officers is included in Fund 249

**City of South Bend, Indiana
2015 General Fund Summary
Operating & Capital Budget Summary**

Department Name	FIRE				Dept. Number	101-0901						
Description	2012	2013	2014		2015	Forecast				Budget	%	
	Actual	Actual	Amended Budget	6/30/2014 Actual	Proposed Budget	2016	2017	2018	2019	Variance 2014-2015	Chg	
EXPENDITURES												
Expenditures by Cost Center												
Fire	20,861,407	20,204,555	21,049,415	10,385,273	17,760,332	17,308,814	17,783,385	18,271,382	18,779,825	(3,289,083)	-16%	
	-	-	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	-	-	-	
Total Cost Center Expenditures	20,861,407	20,204,555	21,049,415	10,385,273	17,760,332	17,308,814	17,783,385	18,271,382	18,779,825	(3,289,083)	-16%	
Expenditures by Account Type												
Personnel												
Salaries & Wages	13,788,204	13,689,280	13,664,914	7,025,613	11,156,360	10,958,025	11,177,185	11,400,729	11,628,743	(2,508,554)	-18%	
Fringe Benefits	5,143,237	4,698,042	5,141,500	2,356,311	4,577,501	4,806,376	5,046,695	5,299,030	5,563,981	(563,999)	-11%	
Total Personnel	18,931,441	18,387,322	18,806,414	9,381,924	15,733,861	15,764,401	16,223,880	16,699,759	17,192,725	(3,072,553)	-16%	
Supplies	503,189	353,149	589,756	158,956	308,602	314,774	317,922	317,922	321,101	(281,154)	-48%	
Services & Charges												
Professional Services	65,350	66,668	37,850	61,732	37,850	38,039	38,229	38,421	38,613	-	0%	
Printing & Advertising	4,373	9,167	8,490	816	8,350	8,362	8,434	8,476	8,518	(140)	-2%	
Utilities	149,420	202,089	237,500	114,162	225,500	230,010	234,610	239,302	244,088	(12,000)	-5%	
Education & Training	67,357	61,653	98,000	37,128	81,000	81,405	81,812	82,221	82,632	(17,000)	-17%	
Travel	14,167	20,646	13,000	13,942	13,000	13,065	13,130	13,196	13,262	-	0%	
Repairs & Maintenance	728,453	720,423	776,123	354,888	677,116	680,502	683,904	687,324	690,760	(99,007)	-13%	
Interfund Allocations	371,770	362,581	400,563	210,801	153,253	156,318	159,444	162,633	165,866	(247,310)	-62%	
Debt Service:												
Principal	-	-	-	-	-	-	-	-	-	-	-	
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-	
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-	
Payment in Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-	
Transfers Out	-	-	-	-	500,000	-	-	-	-	500,000	-	
Other Services & Charges	25,887	20,857	81,719	50,924	21,800	21,909	22,019	22,129	22,239	(59,919)	-73%	
Total Services & Charges	1,426,777	1,464,084	1,653,245	844,393	1,717,869	1,229,640	1,241,583	1,253,701	1,265,999	64,624	4%	
Capital	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditures by Type	20,861,407	20,204,555	21,049,415	10,385,273	17,760,332	17,308,814	17,783,385	18,271,382	18,779,825	(3,289,083)	-16%	

Explain Significant Revenue Expenditure Changes Below:

Increases due to 2% projected increase, Health Care increase, 27th payment and additional firefighter previously in LOIT budget. Moved all EMS expenses to fund 288 for improved transparency; therefore, an overall decrease in the fund expenses have been presented.

**City of South Bend, Indiana
2015 Fund Summary
Operating & Capital Budget Summary**

Fund Name **MOTOR VEHICLE HIGHWAY** Fund Number **202**

Description	2012	2013	2014	6/30/2014	2015 Proposed Budget	Forecast				Budget Variance 2014-2015	% Chg
	Actual	Actual	Amended Budget			2016	2017	2018	2019		
REVENUE											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	4,582,130	5,051,335	5,633,418	2,781,681	5,697,000	4,840,289	4,860,994	4,881,906	4,903,027	63,582	1.1%
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	218,881	422,045	240,000	183,753	265,000	287,650	270,327	273,030	275,760	25,000	10.4%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	104,576	38,862	109,515	17,384	16,300	16,300	16,300	16,300	16,300	(93,215)	-85.1%
Transfers In	2,700,212	3,628,882	3,216,582	1,483,291	3,703,000	3,248,748	3,281,235	3,314,048	3,347,188	486,418	15.1%
Total Revenue	7,605,799	9,139,124	9,199,515	4,466,110	9,681,300	8,372,987	8,428,856	8,485,284	8,542,275	481,785	5.2%
EXPENDITURES											
Expenditures by Cost Center											
Street Department	6,416,425	7,162,508	8,856,075	3,844,886	8,181,300	9,210,937	9,644,229	10,000,580	10,328,641	(674,775)	-7.6%
Curb & Sidewalk	354,375	587,484	1,152,602	226,585	1,500,000	750,000	760,000	770,000	780,000	347,198	30.1%
Total Cost Center Expenditures	6,770,800	7,729,992	10,008,677	4,071,471	9,681,300	9,960,937	10,404,229	10,770,580	11,108,641	(327,577)	-3.3%
Expenditures by Account Type											
Personnel											
Salaries & Wages	2,131,503	2,570,102	2,978,242	1,421,927	3,023,953	3,084,432	3,146,121	3,209,043	3,273,224	45,711	1.5%
Fringe Benefits	722,881	890,989	1,145,978	517,540	1,290,595	1,318,438	1,401,873	1,492,258	1,590,911	144,617	12.6%
Total Personnel	2,854,384	3,461,071	4,124,220	1,939,467	4,314,548	4,402,870	4,547,994	4,701,301	4,864,135	190,328	4.6%
Supplies	2,513,468	2,430,754	3,329,451	841,140	2,014,593	2,034,739	2,055,087	2,075,638	2,096,394	(1,314,858)	-39.5%
Services & Charges											
Professional Services	5,618	215,785	679,696	91,377	352,137	352,137	352,137	352,137	352,137	(227,559)	-39.3%
Printing & Advertising	248	119	1,450	370	1,450	1,450	1,450	1,450	1,450	-	0.0%
Utilities	37,449	53,666	59,056	30,035	49,995	52,496	55,121	57,877	60,770	(9,060)	-15.3%
Education & Training	865	6,049	5,138	2,010	7,500	7,500	7,500	7,500	7,500	2,362	48.0%
Travel	871	3,448	2,104	2,094	3,820	3,820	3,820	3,820	3,820	1,718	81.6%
Repairs & Maintenance	1,008,084	1,113,653	887,751	685,242	1,804,772	1,057,111	1,109,987	1,165,465	1,223,738	917,021	103.3%
Interfund Allocations	184,428	222,060	417,248	208,616	575,748	628,792	645,596	664,964	684,913	158,500	38.0%
Debt Service:											
Principal	-	99,908	374,121	119,233	421,268	569,041	774,997	933,628	945,406	47,145	12.6%
Interest & Fees	-	6,711	34,274	8,380	28,740	55,519	48,981	54,663	57,862	(7,534)	-22.0%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	5,783	20,921	16,118	9,477	8,730	8,905	9,083	9,254	9,450	(7,368)	-45.8%
Total Services & Charges	1,243,346	1,742,320	2,376,956	1,156,835	3,252,159	2,734,771	3,008,652	3,250,768	3,347,046	875,203	36.8%
Capital	159,602	95,847	178,250	134,030	100,000	200,000	200,000	200,000	200,000	(78,250)	-43.9%
Total Expenditures by Type	6,770,800	7,729,992	10,008,677	4,071,471	9,681,300	9,372,380	9,811,533	10,227,707	10,507,575	(327,577)	-3.3%
Net Surplus / (Deficit)	834,999	1,409,132	(809,362)	394,638	-	(999,393)	(1,382,677)	(1,742,423)	(1,965,300)		
Beginning Cash Balance	1,414,022	2,249,117	3,658,249	3,658,249	2,848,887	2,848,887	1,849,494	466,818	(1,275,606)		
Cash Adjustments	96	-	-	-	-	-	-	-	-		
Ending Cash Balance	2,249,117	3,658,249	2,848,887	4,052,887	2,848,887	1,849,494	466,818	(1,275,606)	(3,240,905)		
Cash Reserves Target	1,354,180	1,545,998	2,001,775	814,294	1,939,260	1,874,476	1,962,307	2,045,541	2,101,515		20.0%

Explain Significant Revenue and Expenditure Changes Below:

REVENUE - Kept amount in gas tax static at the 2013 amount of \$2,769,799.00 for 2015 - 2019 projections; increased the Wheel Tax at a rate of 1% per year.
 EXPENSES - Personnel costs include \$112,965.00 for the "27th" payroll in 2015. The curb & sidewalk program was reduced from \$1.1 million dollars in 2014 to \$750,000 for 2015 due to budget concerns and to reduce the transfer from the COIT Fund. Increase in Fixed Allocations - #1 Admin Fee increased by \$32,174; #7 Liability Insurance increased by \$126,610. Historically, services for street milling and infrared patching have been part of the Street Materials budget. In 2015, those items have been moved to Professional Services which is a more appropriate classification for them since it is a service provided rather than a material. This move took \$240,000 from the street materials line item, which brought the paving/street maintenance budget down to just under \$600,000. Added to that will be an additional \$400,000 from the LRSA fund, which will put our 2015 road maintenance budget at approximately \$1,000,000. Repairs & Maintenance increase is actually due to an error in the 2014 budget: approximately \$500,000 was left out of the Vehicle Repair line item and we are covering this year with budget transfers. In 2015, the account was budgeted appropriately.

curb & sidewalk funding increased

**City of South Bend, Indiana
2015 Fund Summary
Operating & Capital Budget Summary**

Fund Name	LAW ENFORCEMENT CONTINUING EDUCATION				Fund Number	220						
Description	2012	2013	2014	6/30/2014	2015	Forecast				Budget Variance 2014-2015	% Chg	
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019			
REVENUE												
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	74,468	6,964	10,000	10,000	25,000	25,000	25,000	25,000	25,000	15,000	150.0%	
Charges for Services	102,239	100,128	100,000	52,563	100,000	100,000	100,000	100,000	100,000	-	0.0%	
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	81,343	71,768	80,000	29,617	80,000	80,000	80,000	80,000	80,000	-	0.0%	
Donations	2,320	2,725	2,000	-	2,000	2,000	2,000	2,000	2,000	-	0.0%	
Other Income	19,488	12,944	29,000	13,432	4,000	4,000	4,000	4,000	4,000	(25,000)	-86.2%	
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	279,858	194,529	221,000	105,612	211,000	211,000	211,000	211,000	211,000	(10,000)	-4.5%	
EXPENDITURES												
Expenditures by Cost Center												
Law Enforcement Continuing Ed	233,892	300,508	294,802	91,833	355,980	355,980	355,980	355,980	355,980	61,178	20.8%	
-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	
Total Cost Center Expenditures	233,892	300,508	294,802	91,833	355,980	355,980	355,980	355,980	355,980	61,178	20.8%	
Expenditures by Account Type												
Personnel												
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-	
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-	
Total Personnel	-	-	-	-	-	-	-	-	-	-	-	
Supplies	22,921	131,788	40,855	21,495	115,980	115,980	115,980	115,980	115,980	75,125	183.9%	
Services & Charges												
Professional Services	-	-	-	-	-	-	-	-	-	-	-	
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-	
Utilities	-	-	-	-	-	-	-	-	-	-	-	
Education & Training	37,120	19,100	80,000	38,721	80,000	80,000	80,000	80,000	80,000	-	0.0%	
Travel	14,729	1,576	50,000	17,670	50,000	50,000	50,000	50,000	50,000	-	0.0%	
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-	
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-	
Debt Service:												
Principal	-	-	-	-	-	-	-	-	-	-	-	
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-	
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-	
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	
Other Services & Charges	7,253	24,925	60,000	-	60,000	60,000	60,000	60,000	60,000	-	0.0%	
Total Services & Charges	59,102	45,601	190,000	56,391	190,000	190,000	190,000	190,000	190,000	-	0.0%	
Capital	151,869	123,119	63,947	13,947	50,000	50,000	50,000	50,000	50,000	(13,947)	-21.8%	
Total Expenditures by Type	233,892	300,508	294,802	91,833	355,980	355,980	355,980	355,980	355,980	61,178	20.8%	
Net Surplus / (Deficit)	45,966	(105,979)	(73,802)	13,779	(144,980)	(144,980)	(144,980)	(144,980)	(144,980)			
Beginning Cash Balance	1,041,239	1,087,205	981,226	981,226	907,424	762,444	617,464	472,484	327,504			
Cash Adjustments	-	-	-	-	-	-	-	-	-			
Ending Cash Balance	1,087,205	981,226	907,424	995,005	762,444	617,464	472,484	327,504	182,524			
Cash Reserves Target	46,778	60,102	58,960	18,367	71,198	71,196	71,196	71,196	71,196		20.0%	

Explain Significant Revenue and Expenditure Changes Below:

City of South Bend, Indiana
2015 Fund Summary
Operating & Capital Budget Summary

Fund Name **LOCAL ROADS & STREETS** Fund Number **251**

Description	2012 Actual	2013 Actual	2014 Amended Budget	6/30/2014 Actual	2015 Proposed Budget	Forecast				Budget Variance 2014-2015	% Chg
						2016	2017	2018	2019		
REVENUE											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	1,022,508	1,001,871	1,080,000	540,556	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	(80,000)	-7.4%
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	7,306	7,072	41,801	37,898	593,300	5,000	5,100	5,100	5,100	551,499	1319.3%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	1,029,814	1,008,943	1,121,801	578,454	1,593,300	1,005,000	1,005,100	1,005,100	1,005,100	471,499	42.0%
EXPENDITURES											
Expenditures by Cost Center											
Paving materials	-	397,338	352,663	20,436	380,000	380,000	380,000	400,000	400,000	27,337	7.8%
New road projects	425,722	384,530	771,857	66,782	705,000	500,000	380,000	360,000	350,000	(66,857)	-8.7%
Insurance allocation	115,800	-	-	-	-	-	-	-	-	-	-
Street signal replacement	-	-	-	-	157,500	157,500	167,500	167,500	167,500	157,500	-
Curb and Sidewalks	-	-	-	-	350,000	-	-	-	-	350,000	-
Total Cost Center Expenditures	541,522	781,868	1,124,520	87,218	1,592,500	1,037,500	927,500	927,500	917,500	467,980	41.6%
Expenditures by Account Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	397,338	352,663	20,436	380,000	380,000	380,000	400,000	400,000	27,337	7.8%
Services & Charges											
Professional Services	-	7,500	7,500	-	7,500	7,500	7,500	7,500	7,500	-	0.0%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	150,000	150,000	160,000	160,000	160,000	150,000	-
Interfund Allocations	115,800	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment in Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	115,800	7,500	7,500	-	157,500	157,500	167,500	167,500	167,500	150,000	2000.0%
Capital	425,722	377,030	764,357	66,782	1,055,000	500,000	380,000	360,000	350,000	290,643	38.0%
Total Expenditures by Type	541,522	781,868	1,124,520	87,218	1,592,500	1,037,500	927,500	927,500	917,500	467,980	41.6%
Net Surplus / (Deficit)	488,292	227,075	(2,719)	491,236	800	(32,500)	77,600	77,600	87,600		
Beginning Cash Balance	1,226,005	1,714,297	1,941,375	1,941,375	1,938,656	1,939,456	1,906,956	1,984,556	2,062,156		
Cash Adjustments	-	3	-	-	-	-	-	-	-		
Ending Cash Balance	1,714,297	1,941,375	1,938,656	2,432,611	1,939,456	1,906,956	1,984,556	2,062,156	2,149,756		
Cash Reserves Target	108,304	156,374	224,904	17,444	318,500	207,500	185,500	185,500	183,500		20.00%

Explain Significant Revenue and Expenditure Changes Below:

\$150K repair and maintenance is for signal replacements, formerly part of capital. Main revenue source is gas tax. \$350,000 for local match of Safe Routes to School grant in 2015.

SAFE ROUTES TO SCHOOLS local match

**City of South Bend, Indiana
2015 Fund Summary
Operating & Capital Budget Summary**

Fund Name **COUNTY OPTION INCOME TAX** Fund Number **404**

Description	2012	2013	2014	6/30/2014	2015	Forecast				Budget Variance 2014-2015	% Chg	
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019			
REVENUE												
Property Taxes	8,610,742	7,846,939	8,645,811	4,322,905	8,857,724	9,212,033	9,580,514	9,963,735	10,362,284	211,913	2.5%	
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-	
Other Taxes	-	-	-	-	-	-	-	-	-	-	-	
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-	
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-	
Donations	-	42,900	-	-	-	-	-	-	-	-	-	
Other Income	833,223	619,217	624,376	288,931	1,024,059	606,349	626,545	647,334	667,827	399,683	64.0%	
Transfers In	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue	9,443,965	8,509,056	9,270,187	4,611,836	9,881,783	9,818,382	10,207,059	10,611,059	11,030,111	611,596	6.6%	
EXPENDITURES												
Expenditures by Cost Center												
Debt Service	1,725,116	2,542,034	2,243,628	1,347,212	2,489,504	1,843,180	1,546,868	1,285,868	1,200,073	245,876	11.0%	
Information Technology/Innovation	596,089	1,564,142	2,338,755	713,095	2,760,782	2,370,477	2,190,279	2,126,276	1,931,598	424,027	18.1%	
Grants/Subsidies	342,388	315,760	316,116	125,558	320,938	320,938	320,938	320,938	320,938	4,822	1.5%	
Telephone	500,064	440,554	450,000	222,929	460,000	473,800	488,014	502,654	517,734	10,000	2.2%	
Street Lights Electricity	1,273,489	1,471,181	1,475,000	737,709	1,491,000	1,535,730	1,581,802	1,629,256	1,678,134	16,000	1.1%	
Building Maintenance	421,500	434,909	445,000	47,853	480,000	489,600	489,600	499,392	499,392	35,000	7.9%	
Transfer - Curb & Sidewalk Program	481,992	676,882	1,100,000	550,000	1,500,000	1,500,000	1,530,000	1,530,000	1,560,800	-	0.0%	
Police & Fire Gasoline & Repairs	20,507	1,123,423	1,223,176	541,305	1,413,520	1,441,790	1,470,826	1,500,039	1,530,040	190,344	15.6%	
Capital/Other	2,963,266	361,538	1,576,110	172,599	824,804	908,126	1,107,873	960,926	1,195,271	(751,306)	-47.7%	
Corridors	-	-	-	-	470,000	-	-	-	-	470,000	-	
SB150 Promotion	-	-	-	-	150,000	-	-	-	-	150,000	-	
Light Up South Bend	-	-	-	-	200,000	200,000	200,000	200,000	200,000	200,000	-	
Vacant & Abandoned	-	-	-	-	1,950,000	-	-	-	-	1,950,000	-	
Total Cost Center Expenditures	8,324,409	8,930,423	11,165,785	4,458,260	14,510,548	11,083,641	10,926,000	10,555,351	10,633,779	2,944,763	26.4%	
Expenditures by Account Type												
Personnel												
Salaries & Wages	-	-	-	-	308,045	306,492	312,621	318,874	325,251	308,045	100.0%	
Fringe Benefits	-	-	-	-	119,032	125,975	135,487	146,267	158,501	119,032	100.0%	
Total Personnel	-	-	-	-	427,077	432,467	448,108	465,140	483,752	427,077	100.0%	
Supplies	18,683	1,189,293	1,301,040	612,031	1,372,932	1,430,391	1,458,998	1,488,178	1,517,942	71,892	5.5%	
Services & Charges												
Professional Services	74,232	298,250	534,215	229,956	1,117,000	1,006,540	990,540	739,151	739,151	582,785	109.1%	
Printing & Advertising	2,374	1,740	3,000	890	162,000	100,000	100,000	75,000	75,000	149,000	496.7%	
Utilities	1,773,553	1,911,735	1,925,000	960,638	1,951,000	2,009,530	2,069,816	2,131,910	2,195,868	26,000	1.4%	
Education & Training	-	-	20,000	7,336	96,100	98,100	95,100	100,905	100,905	76,100	380.5%	
Travel	-	-	-	-	20,770	20,770	20,770	21,809	21,809	20,770	100.0%	
Repairs & Maintenance	1,457,869	1,086,595	1,591,870	330,327	740,010	754,810	754,810	769,906	769,906	(851,860)	-53.5%	
Interfund Allocations	495,816	498,924	512,720	266,362	1,175,675	1,210,945	1,247,274	1,284,692	1,323,233	662,955	129.3%	
Debt Service:												
Principal	1,724,116	2,075,982	1,825,445	1,105,794	2,111,293	1,544,658	1,299,022	1,082,145	1,035,920	285,848	15.7%	
Interest & Fees	1,000	466,052	418,183	241,418	378,211	296,522	247,846	203,723	164,153	(39,972)	-9.6%	
Grants & Subsidies	342,386	315,760	316,116	125,558	320,938	320,938	320,938	320,938	320,938	4,822	1.5%	
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-	
Transfers Out	481,992	676,882	1,100,000	550,000	1,500,000	1,500,000	1,530,000	1,530,000	1,560,800	400,000	36.4%	
Other Services & Charges	170,087	149,039	259,181	18,450	2,336,542	361,542	361,542	368,773	368,773	2,077,361	801.5%	
Total Services & Charges	6,523,425	7,480,959	8,505,730	3,826,729	11,899,539	9,224,355	9,038,658	8,628,952	8,676,255	3,393,809	39.9%	
Capital	1,782,301	290,171	1,359,015	19,500	811,000	-	-	-	-	(548,015)	-40.3%	
Total Expenditures by Type	8,324,409	8,930,423	11,165,785	4,458,260	14,510,548	11,087,213	10,945,765	10,582,271	10,677,949	3,344,763	30.0%	
Net Surplus / (Deficit)	1,119,556	(421,367)	(1,895,598)	153,576	(4,628,765)	(1,268,831)	(738,706)	28,799	352,162			
Beginning Cash Balance	14,207,444	15,327,000	14,905,633	14,905,633	13,010,035	8,381,270	7,112,439	6,373,733	6,402,532			
Cash Adjustments	-	-	-	-	-	-	-	-	-			
Ending Cash Balance	15,327,000	14,905,633	13,010,035	15,059,209	8,381,270	7,112,439	6,373,733	6,402,532	6,754,694			
Cash Reserves Target	4,162,205	4,465,212	5,582,893	2,229,130	7,255,274	5,543,607	5,472,882	5,291,135	5,338,975		50.00%	

Explain Significant Revenue and Expenditure Changes Below:

Transferred Chief Information Officer (formerly Director of IT) and Chief Innovation Officer and (2) Business Analysts (new in 2015) positions to COIT for 2015. Professional Services increased due to inclusion in the budget \$420k for GIS Master Plan Implementation (Increase in Professional Services for 2015 - 2017). Increase in education and travel due to moving IT related training and travel expenses to COIT as they are functions of the IT department and are required to keep the IT professionals who support the city. Increase in other services and charges includes an increase in the election expense as 2015 is a mayoral election year. This category also increased to include the SMART program and Construction Skills Training and recruiting expenses (\$165k total). Other income in 2015 includes \$438,203 in loan repayments from the UDAG Fund 410 for the 1st Source/Marriott loan based on BDC collections.

curb & sidewalk transfer investments