

City of South Bend, IN. 2015 Adopted Budget



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CITY OF SOUTH BEND PETE BUTTIGIEG, MAYOR

DEPARTMENT OF ADMINISTRATION AND FINANCE

October 27, 2014

The Honorable Pete Buttigieg, Mayor of the City of South Bend
Members of the City of South Bend Common Council
Residents of the City of South Bend:

RE: 2015 Adopted Budget

Enclosed please find the adopted budget for the **City of South Bend, Indiana** (the "City") for the year beginning **January 1, 2015**. The 2015 Adopted Budget is a sound and responsible fiscal plan that will enable the City to serve the interests of residents and visitors by providing the resources necessary to provide essential services including police protection, fire protection, water & sewer services, highway & street maintenance, and general government. The City's General Fund budget is balanced for 2015 and there is strategic spending in certain capital funds to provide funding for infrastructure and economic development projects. Included in the 2015 Adopted Budget is funding for the City's vacant and abandoned building initiative and its downtown two-way "smarts streets" program.

The City's budgeting process is an open and lengthy process and allows for significant input from the Common Council, residents and other interested stakeholders at multiple times during the year. The Budget Kickoff meeting occurred on June 5, 2014 with final adoption of the budget by the Common Council and Mayor on October 27, 2014. The City budget must be adopted by November 1st as per Indiana State law.

A summary of short-term organizational factors, strategic goals & strategies, priorities and issues and budget overview is included following this transmittal letter.

GENERAL INFORMATION

The City of South Bend is the county seat of St. Joseph County, Indiana, and is the fourth largest city in the state. The City of South Bend's 2010 U.S. Bureau of the Census population was 101,168. Accordingly, South Bend is classified as a "City of the Second Class" under Indiana statutes (cities with a population of 35,000 to 250,000). The City of South Bend operates with a mayor as chief executive and a nine-member City Common Council composed of six members elected from districts and three members elected at-large. The City of South Bend has a bond rating of AA with Standards & Poors, one of the highest bond ratings for any city in the State of Indiana.

The City provides a full range of traditional general governmental services to its citizens. These services include police and fire protection; sanitation services; the construction and maintenance of highways, streets and infrastructure; recreational activities and cultural events. In addition to

general governmental activities, the City exercises oversight over the South Bend Water Works, the South Bend Wastewater Treatment Facility, the Century Center Convention Center, the Morris Performing Arts Center, the Studebaker National Museum, the City of South Bend Redevelopment Commission and Authority, and several downtown parking facilities.

Location

St. Joseph County lies within the heartland of the manufacturing belt and metropolitan regions of the Upper Midwest and Canada. The City of South Bend is located in the north central part of Indiana, ten miles south of the Michigan state line, and is commonly known to be within the “Michiana” area. The Michiana area is a vibrant and diverse area with a strong economy based on a mix of health care, agricultural, service, manufacturing, education and other commercial and tourism industries. This diverse economic mix creates varied employment opportunities for the area’s residents while providing insulation via diversification from future economic downturns.

The city is approximately 90 miles east of Chicago and 140 miles north of Indianapolis. Accessibility to transportation, including Interstate 80/90, an international airport (which is the second busiest in the State of Indiana) and the South Shore Line has supported economic growth within the community. Proximity to Chicago, the largest rail and intermodal (rail/truck/ocean/inland waterway) transfer point in the country, is a significant advantage to the City of South Bend as is proximity to the University of Notre Dame with its scenic campus located adjacent to the city limits.

St. Joseph County / South Bend - Economic Conditions and Outlook

St. Joseph County, with its 2010 U.S. Bureau of the Census population of 266,931, boasts a strong history of manufacturing which continues today. The service industry and retail trade have also flourished, creating a balance that serves the community well. The County experienced a net growth in population of 28,317 (11.8% increase) between 1960 and 2010. After experiencing a reduction of 2.6% during 1969 to 1983, at which time the entire Midwest was at the depth of its economic restructuring and recess, the County’s population increased 4.0% between 1983 and 1990 and another 7.5% between 1990 and 2000. The population of St. Joseph County has remained fairly flat during the past decade increasing by only 1,372 residents from 2000 to 2010.

The estimated labor force in St. Joseph County is 135,516 workers (US Census Bureau 2007-2011 Survey 5-Year Estimates). The workers are typical of the Midwest: well-trained with a strong work ethic. Approximately 87.5% of the area’s adult population are high school graduates or higher (as compared to the national average of 75%) with an estimated 26.2% with a Bachelor’s Degree or higher. There are ten colleges, universities and technical schools within South Bend and the surrounding area including the University of Notre Dame; Indiana University South Bend; Bethel College; Saint Mary’s College; Purdue University College of Technology at South Bend; Holy Cross College; Trine University South Bend; Brown Mackie College; ITT Technical Institute; and Ivy Tech Community College. As of April 2014, St. Joseph County is experiencing an unemployment rate of 6.6%, which is higher than the State of Indiana unemployment rate of 5.5%. The unemployment rate in St. Joseph County is somewhat higher than some of its surrounding counties—Elkhart (5.0%), LaPorte (7.3%), and Marshall (5.5%) in Indiana and Cass (5.9%) and Berrien (6.8%) in Michigan (as of April 2014).

Health and education lead the employment statistics for St. Joseph County. The largest employers in St. Joseph County as of December 2013 were as follows: University of Notre Dame (5,590); Beacon Health Systems (3,450); South Bend Community School Corporation (2,880); AM General (2,858); Trinity Health/Saint Joseph Regional Medical Center (2,597); Martin's Super Market (1,555); Meijer, Inc. (1,450); Indiana University – South Bend (1,445); The City of South Bend (1,130); and Wal-Mart (1,245).

The cost of living continues to be one of the greatest advantages of living in this community. The housing costs in South Bend are well below the national and regional averages. Per a report compiled by the National Association of Realtors in the first quarter of 2014, the median sales price for a single family home in the South Bend-Mishawaka Statistical Area was \$85,700 as compared to a median sales price of \$176,900 in Chicago and \$132,900 in Indianapolis. The national median sales price is \$191,600.

South Bend History and Amenities

In 1820, Pierre Navarre of the American Fur Trading Company was the first settler in the area to become later known as South Bend. South Bend has continued to progress in its growth since 1842 when Father Edward Sorin named his rustic log chapel “Notre Dame du Lac” and began to teach the local Indians. Today the chapel has grown into the University of Notre Dame. In 1852, H.C. Studebaker started the industry of making wagons and horse-drawn buggies that evolved into the manufacturing of the Studebaker automobile. It made the name Studebaker synonymous with the area of South Bend and its major employer until its closure in 1963.

Another industrial firm that would later become the area's largest began in 1923 when Vincent Bendix began manufacturing automotive brakes. In 1929, the company became the Bendix Aviation Corporation, and now, as Honeywell (formerly AlliedSignal Inc.), is a leading manufacturer of automotive and aerospace products. The Singer Sewing Company and the Oliver Chilled Plow Works were other important companies during the early history of South Bend.

Special attractions within the South Bend area include the Olympic-class East Race Waterway and the East Bank area; the renovated Morris Performing Arts Center, which provides for the Broadway Theater League, the South Bend Symphony Orchestra with the Chamber and Pops Orchestras, and the Southold Dance Theater and Patchwork Dance Company; the award-winning South Bend Civic Theater; the Studebaker National Museum; the South Bend Museum of Art; the Snite Museum of Art at Notre Dame; the Northern Indiana Center for History; Copshaholm/The Oliver Mansion; Century Center; Potawatomi Zoo; the Morris Conservatory/Muessel-Ellison Tropical Gardens; Healthworks! Kids Museum; the Farmers' Market; and the Belleville Softball Complex. The Four Winds Field Baseball Stadium is a 5,600-seat facility which opened in 1987 and is rated among the best in minor league baseball. The stadium is home to the South Bend Silver Hawks, a minor league team affiliated with the Arizona Diamondbacks. In 2014, the team became affiliated with the Chicago Cubs.

Financial, Budgetary and Property Tax Controls

The City's management team is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the government are protected from loss, theft or

misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Budgetary Controls. In accordance with Indiana statutes, the City maintains budgetary controls integrated within the accounting system. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget (prepared on a cash basis) which is adopted by the City Common Council or Redevelopment Commission (depending on the fund) and then reviewed and approved by the State of Indiana Department of Local Government and Finance (DLGF). Activities of the general fund, special revenue funds, capital project funds, enterprise funds, internal service funds, pension trust funds and debt service funds are included in the annual budget. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established by major budget classification within funds. The Mayor and Common Council may transfer appropriations from one major budget classification to another within a department by ordinance as long as the total appropriations for that fund are not exceeded. Additional appropriations in excess of the original budget must be approved by the Mayor and Common Council and are also submitted to the DLGF for either approval or acknowledgement (depending on the fund). Additional appropriations for funds approved by the Redevelopment Commission do not require DLGF approval. Beginning in budget year 2009, the City must also submit its annual budget to the St. Joseph County Common Council for a non-binding review and recommendation. The deadline for adoption of the annual budget is November 1. The city's fiscal year begins on January 1.

Property Tax Controls. In addition to budgetary and other controls established by Indiana statute, the City must operate within specific and rigid controls governing the amount of property tax it may levy. The property tax control program, which began in 1973, limits the amount of property tax that may be levied by each unit of government in its legally budgeted funds. The total amount of property tax levied by the unit may increase by the six year average annual growth in Indiana personal non-farm income, as calculated by the U.S. Bureau of Economic Analysis, with a 6% maximum.

During March 2008, the State of Indiana General Assembly enacted property tax reform legislation which made significant changes in the property tax system by capping the amount of property taxes at 1% of grossed assessed value for residential homesteads, 2% for agricultural/rental properties and 3% for all other real and personal property. This legislation was phased in over a two year period beginning in 2009. The loss of revenue to the City due to this legislation has been significant but has been overcome by cost savings and the adoption of local option income taxes to in order to continue providing essential City services, including police and fire protection.

Acknowledgments

The preparation of the 2015 Adopted Budget was made possible by the dedicated service of the departmental fiscal officers and the staff of the Department of Administration and Finance. Each departmental fiscal officer and member of Administration and Finance has our sincere appreciation

for the contributions made towards the preparation of this report. We would especially like to acknowledge the efforts of the core 2015 budget team of Cecil Eastman, Rahman Johnson and Penny Price. In addition, we would like to thank Benet Bartell and Randy Caber, MBA Students at the University of Notre Dame, for their efforts in compiling the 2015 Adopted Budget in a format required for award consideration by the Government Finance Officers' Association (GFOA). What initially started as a class assignment, evolved into an unpaid donation of many hours of their time and talent to the City of South Bend in order to get the 2015 Adopted Budget in a format ready for the GFOA awards program. For this, we are truly grateful.

In closing, without the leadership and support of Mayor Pete Buttigieg, Deputy Mayor Mark Neal, City Department Heads, and members of the City of South Bend Common Council, preparation of this budget would not have been possible.

Sincerely,

John H. Murphy

John H. Murphy, MPA
City Controller

Jennifer Hockenull

Jennifer Hockenull, CPA
Deputy City Controller

Introduction and Overview

Short-term Organizational Factors

Mayoral Leadership

Mayor Pete Buttigieg, a Harvard University graduate and Rhodes scholar, assumed office on January 1, 2012, bringing with him a group of leaders with new ideas and energy to implement transformational reform to city government. Elected at age 29, Mayor Buttigieg is the youngest chief executive of a municipality exceeding 100,000 residents in the United States. During 2012, Mayor Buttigieg launched eight new initiatives to improve city government:

1. New Economic Partnerships – to lay out a new economic vision for our community as well as to agree on a smarter division of labor among various groups involved in economic development.
2. High Ethical Standards – on his first day in office the Mayor issued an executive order introducing a new ethics code for City employees.
3. Customer Service Mentality – design ways that City employees can track and resolve citizens' issues efficiently by using more advanced technology. This effort led to the creation of a "311 Call Center" for non-emergency municipal telephone calls during 2012.
4. Strong Partnerships with Schools – the Mayor has improved dialogue with the South Bend School Corporation and other stakeholders to ensure a strong educational system in the City. The Mayor has begun programs to double the number of public school mentors and curb youth and gun violence.
5. Transparency and Accessibility – choosing not to serve from behind his desk, Mayor Buttigieg has conducted a series of monthly "Mayor's Night Out" and "Mayor's Night In" events around town to allow citizens to speak to him and his department heads directly about concerns and ideas. Also, efforts to implement a first-class performance management system have been initiated and departmental performance measures are being monitored on a monthly basis. The City website has been re-designed and additional financial and operational reports are being made available online.

6. Vacant and Abandoned Buildings – as with many large cities, the City of South Bend has an issue with vacant and abandoned buildings. The city has taken on this issue with the appointment of a blue-ribbon task force that developed new strategies and initiated an aggressive three-year program—1,000 buildings in 1,000 days—to reduce the number of vacant and abandoned buildings. Funding for demolition and remediation has increased significantly and is over \$2.0 million dollars in the 2014 budget.
7. Smart Streets – an effort to improve the role of streets within South Bend. Projects within this initiative utilize the “Complete Streets” philosophy which advocates for the design of streets to enable safe access for all users, including pedestrians, bicyclists, motorists and transit riders of all ages and abilities.
8. South Bend Group Violence Intervention (SBGVI) – unites community leaders around a common goal: to stop gun violence and keep South Bend’s highest risk citizens alive and out of prison. SBGVI is a partnership among 30 community leaders from law enforcement, government, education, civil service, health-care and faith-based agencies.

Administration Vision

The administration of Mayor Buttigieg has a single, overarching vision—a safe, inclusive and well-connected South Bend. In support of this vision, the Mayor has established three main pillars of administration policy:

1. Basics are easy – it is essential to provide City residents basic services so seamlessly that they take them for granted and are able to focus on their own families and daily challenges.
2. Good government – make government more accessible and accountable to those it serves by adopting a people-focused approach, trading partisanship for partnership and using technology to better serve all residents.
3. Economic Development – focus on economic growth and make much needed investments in the future.

Strategic Goals and Strategies

Citywide Goals and Objectives for 2015 and Beyond

The City has developed eight broad goals that focus on the following areas: economy, safety, quality of life, trust, responsiveness, infrastructure, finance and workforce. The City has identified various objectives that are tied directly to these goals which, if achieved, will result in the attainment of these goals. The eight goals are listed below.

GOAL ONE: The Community's Economy

Improve South Bend's economy to ensure a vigorous local business climate; ample employment, business and investment opportunities for all our customers; and a tax base that is sufficient to meet the needs of the City, its residents and other customers.

GOAL TWO: The Community's Public Safety and Civility

Improve South Bend's public safety and civility to ensure that every resident and other customers can live, work, play, run a business and raise a family in a humane, pleasant and safe environment; have adequate, affordable and timely access to all forms of emergency services; and can contribute and participate in a community where people of different backgrounds live in mutual respect and harmony.

GOAL THREE: The Community's Quality of Life

Improve South Bend's quality of life to ensure that every resident and every family can earn an adequate income; secure adequate housing; live in a safe, pleasant and humane neighborhood; enjoy a wide range of social, cultural and recreational opportunities; and have access to quality educational and medical services within an excellent natural and manmade environment.

GOAL FOUR: Trust in City Government

Improve residents' trust in City government to ensure that South Bend has a broad base of consensus and support on which to build the future, a strong foundation for collaborative action and community partnerships; and an increase in resident and customer participation in the daily public life of the community.

GOAL FIVE: The City's Responsiveness, Efficiency, and Effectiveness

Improve the responsiveness, efficiency, and effectiveness of City government to ensure that the City's customers get the value they expect and deserve.

GOAL SIX: The City's Infrastructure

Improve the City's infrastructure to ensure that South Bend can support physical growth and economic development; and offer an excellent quality of life to all of its residents and other customers.

GOAL SEVEN: The City's Financial Condition

Improve the financial condition of City government to ensure that South Bend has the financial resources necessary to achieve all of its goals during the next five years, while maintaining its strong credit rating.

GOAL EIGHT: The City's Workforce

Improve the City government's existing workforce, work environment and human development systems to ensure that South Bend has the human resources necessary to achieve all its goals during the next five years.

Priorities and Issues

The City Administration's theme for the past several years has been "We're Building South Bend." That theme has had a major influence on the development of the 2015 budget. There are five areas of concentration that became or remained budget priorities for 2015.

- We're Building Neighborhoods - The City continues with its strong commitment to neighborhoods. The City will make a significant investment to fund or leverage state and federal funding for housing assistance, development and home ownership programs, neighborhood public works and parks, neighborhood development for social services and organizations, and public safety initiatives. Committing these resources will help us maintain, improve and support strong neighborhood development.
- We're Building a Safe City - Public safety is the foundation of all the City's efforts to build South Bend. Through the targeted and creative use of available resources, the City is working to provide quality police, fire and ambulance services for the community. The crime rate has decreased in several significant categories over the past year. The City's Fire Department is rated one of the best in the State. A key initiative will focus on community policing, group violence, and placing more emphasis on training and recruitment for the Police and Fire Departments.
- We're Building an Attractive City - We are working to enhance the natural and man-made beauty of our city through effective City programs. The City has taken steps through its Department of Code Enforcement and a Mayoral Task force to address the issue of vacant and abandoned properties. The City is funding major programs to renovate the former Studebaker Corridor area and other parts of the City. The City has been recognized as a Bicycle Friendly Community by the League of American Bicyclists and has established over 60 miles of bicycle routes to date.
- We're Building Opportunity - A key issue for any city is education and opportunity for young people. The City is committed to keeping schools open in our neighborhoods and to maximizing their use by the community. We are building partnerships with the South Bend School Corporation and other key stakeholders that will create new strategies for enhancing our formal educational systems. Working together with families, student groups, school officials, neighborhoods, the faith community and civic organizations, we can support our local schools and improve the level of individual student performance.

- We're Building a Strong Economy - Local government plays a key role in economic development. By providing adequate infrastructure and offering targeted assistance, the City can stimulate private investment, creating business opportunities and jobs. The City's policies encourage new start-up businesses, strengthen existing business, attract new jobs, increase assessed value and emphasize direct investment in hard-to-develop areas. Efforts have been and will continue to focus on implementing the comprehensive plans for the areas around the East Bank and the downtown areas. The City has had many significant economic development projects including Eddy Street Commons, a \$220 million dollar mixed-use development south of Notre Dame, with more than 20 stores and restaurants, office space and hundreds of town homes, apartments and condominiums. In addition, the City has created Indiana's first dual-site, state-certified technology park site known as Innovation Park and Ignition Park.

Budget Overview

Introduction

This summary has been prepared as a general overview to the 2015 Budget for the City of South Bend. It is hoped that it will provide City residents with a quick summary of the plans for the City for the fiscal year. The City Council held numerous budget work sessions to review the budget. The City Council and the Administration had very similar priorities which the 2015 budget was centered around and are listed below. The 2015 budget was passed on October 27, 2014. Indiana State law requires that budgets be passed no later than November 1st.

2015 Administrative Priorities

1. Economic Development/ Jobs & Workforce Development
2. Smart Streets & Corridors
3. Vacant & Abandoned Housing
4. Group Violence Intervention
5. Performance Management
6. Information Technology
7. Parks & Recreation
8. Code Enforcement

2015 Council Priorities

1. Economic Development & Job Training
2. Public Safety & Traffic Patrols
3. Parks & Recreation
4. Infrastructure (Curbs, Sidewalks, Streets, CSO)
5. City Corridors
6. Vacant & Abandoned Housing
7. Code Enforcement
8. Quality of Life & Neighborhoods
9. Diversity

Total City Funds

The 2015 Budget for all City Funds total \$313,681,122. The city establishes a budget for 119 separate funds. The largest fund grouping are Utilities Funds, which provide \$94 million or 30% in

funding for water and sewer operations. The second largest fund is the General Fund, which provides \$52.6 million or 17% in funding towards the majority of services available to the City residents. The General Fund and the Utility Funds will be discussed in greater detail later in this section.

Special Revenue Funds

The *Special Revenue Funds* provide a total of \$67,502,811 or 21% of the total City of South Bend budget. These Funds are used to account for the proceeds of earmarked revenue or financing activities requiring separate accounting because of legal or regulatory provisions. The City of South Bend has 31 Special Revenue Funds including Parks & Recreation, County Option Income Tax, Economic Development Income Tax, Motor Vehicle Highway, Public Safety Local Option Income Tax and several other smaller funds; each accounted for separately.

Parks & Recreation Fund

The Parks & Recreation Fund accounts for all costs associated with all park maintenance, three (3) public golf courses, an annual payment to the Potawatomi Zoo, the O'Brien Fitness Center, Charles Black Rec Center and Martin Luther King Rec Center and all other park and recreation costs. The O'Brien Fitness Center has seen increased membership over the past several years. The Department has also created a summer Job Corp Program for local youth at the Charles Black Center and the Martin Luther King Centers. The Parks & Recreation Department completed 24 public meetings to complete a five year master plan for the future of the parks. Along with the new Master Plan, there are plans to issue a Parks Bond in 2015 to cover the capital costs.

County Option Income Tax (COIT) Fund

The County Option Income Tax (COIT) Fund is used to pay debt service, certain organization grants and operational subsidies, capital expenditures, information technology and other uses as deemed by Mayor and Council. The 2015 budget includes the following to be paid from COIT:

- Infrastructure (curbs, sidewalks, corridors) \$1,970,000
- Information Technology and Innovation \$2,760,782
- Vacant & Abandoned Property Demolition/ Deconstruction \$1,950,000

Economic Development Income Tax (EDIT) Fund

The Economic Development Income Tax (EDIT) Fund is used to pay debt service, economic development, capital expenditures benefiting economic development, street department operations, grants/subsidies code enforcement and animal control and general infrastructure maintenance.

Motor Vehicle Highway Fund

The Motor Vehicle Highway Fund collects gasoline taxes and local wheel taxes and uses them for the repairs and maintenance of City streets, street lights and signals. This fund also provides for the removal of snow and ice, responds to emergencies and facilities recovery, provides the City with infrastructure asset management, and the administration of the ReLeaf program.

Public Safety Local Option Income Tax

The Public Safety Local Option Income Tax funds the salaries and benefits of several sworn police officers and firefighters. The number of police and firefighters covered through this fund varies year to year due to salary increases and increases in the cost of benefits.

Capital Project Funds

The *Capital Project Funds* total \$5.5 million or 2% of the Total City Budget. Over half of the expenditures in the Capital Project Funds for 2015 are Debt Service related. The Capital Project Funds revenues are comprised mainly of levied property taxes.

Below are notable projects for these funds:

- Smart Streets (Complete Streets)
- Replacement Mowers for the Parks & Recreation Department
- Various repairs to the Morris Performing Arts Center

Redevelopment Commission Controlled Funds

The *Redevelopment Commission Controlled Funds* total \$36,046,947 or 11%, and consists mainly of various Tax Increment Financing (TIF) Districts, Blackthorn Golf Course and the Certified Technology Park. The Redevelopment Commission Controlled Funds pay for debt service as well as other TIF approved expenditures which help attract and retain business in the areas.

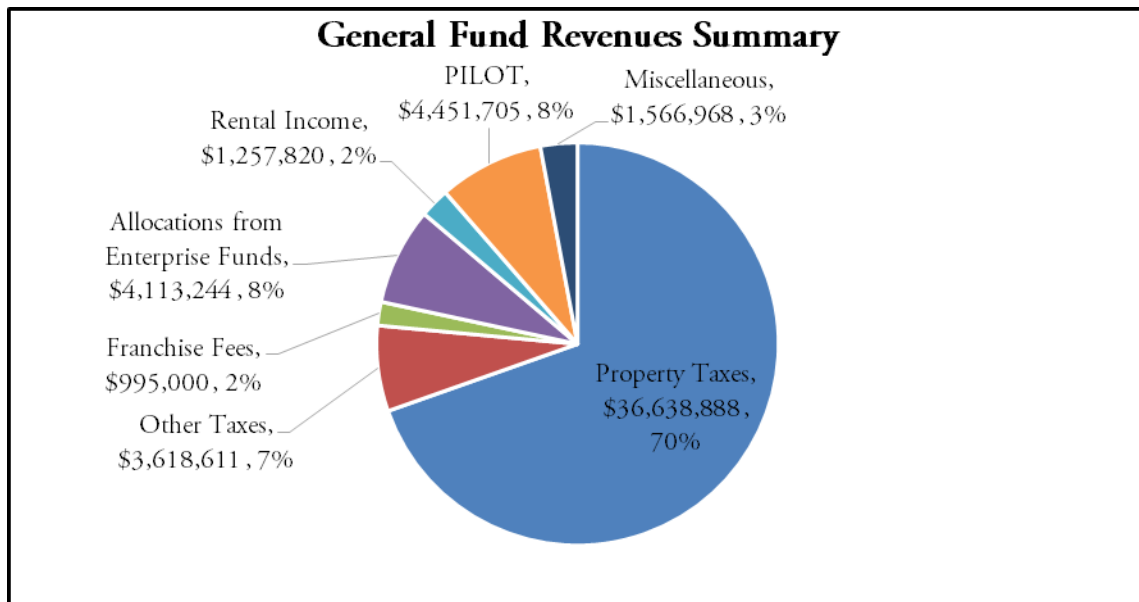
Several notable projects for the Redevelopment Commission Controlled Funds included in the 2015 budget include:

- Innovation Park and Ignition Park Infrastructure Improvements
- Blackthorn Gold Course Operations, with a sale of the course planned for 2015
- Other projects relating to attracting and retaining new business as the need arises
- Smart Streets program

General Fund

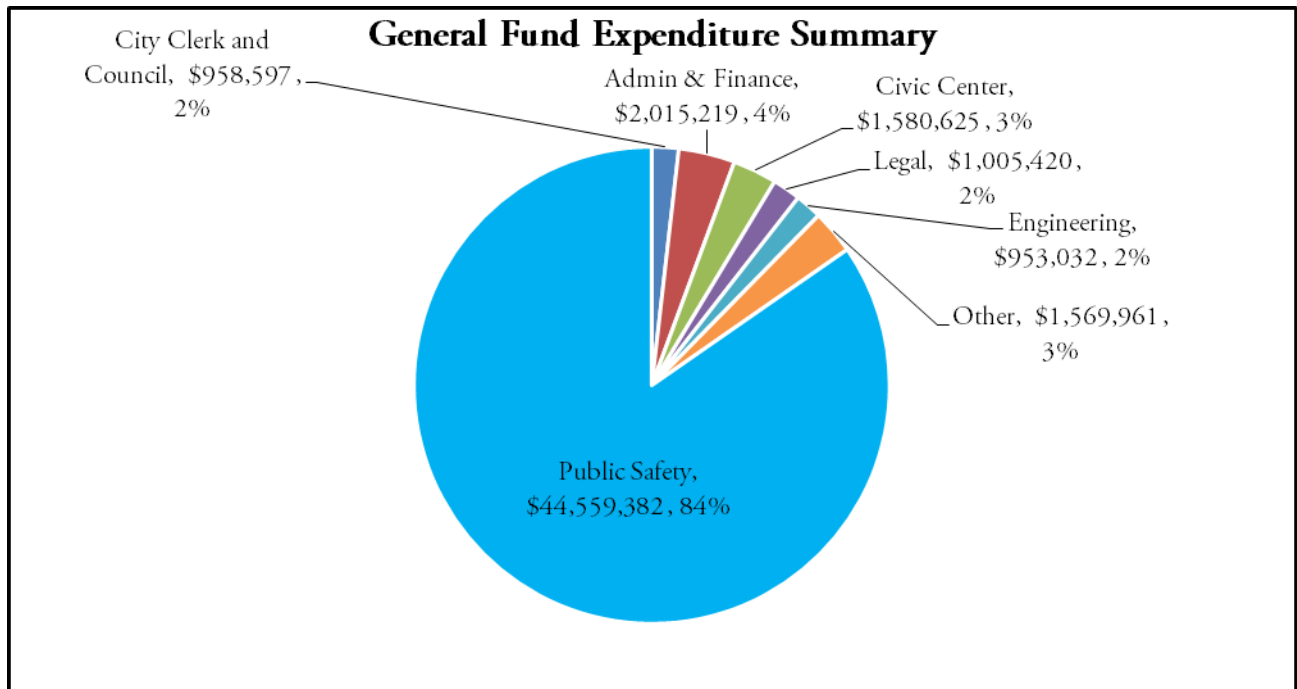
The General Fund derives its revenue from a variety of sources as the graph illustrates. The largest source is from property taxes. The City's property tax revenues will provide nearly \$36.64 million or 70% of the General Fund budget. This is estimating that the property tax revenues will neither increase nor decrease for FY 2015.

To lessen the burden and reliance on property taxes, the General Fund also realizes revenue from a variety of smaller sources: Payment In Lieu of Tax (PILOT) 8%, Allocation of Administrative Expenses Paid by Enterprise Funds 8%, Other Taxes 7%, Franchise Fees 2%, Rental and Other Income from Morris Performing Arts Center and Palais Royale Ballroom 2%, and other Miscellaneous Revenues 3%.



The budget is balanced with no surplus expected. Therefore, the General Fund fund balance is expected to be \$26,645,738 or 51% of operating expenditures at December 31, 2015.

The \$52,642,236 General Fund Budget is broken down into 14 separate departments. Given the impact of the current economic downturn, the City continues to reduce expenditures wherever possible. The 2015 adopted budget is decreasing 7.6% from the 2014 year end projection and a decrease of 15.6% from 2013 actual. A majority of the decrease relates to the transfer of expenditures relating to moving EMS Operations from the Fire Department in the General Fund to the Enterprise Fund category as it is an enterprise functioning fund.



Utility Funds

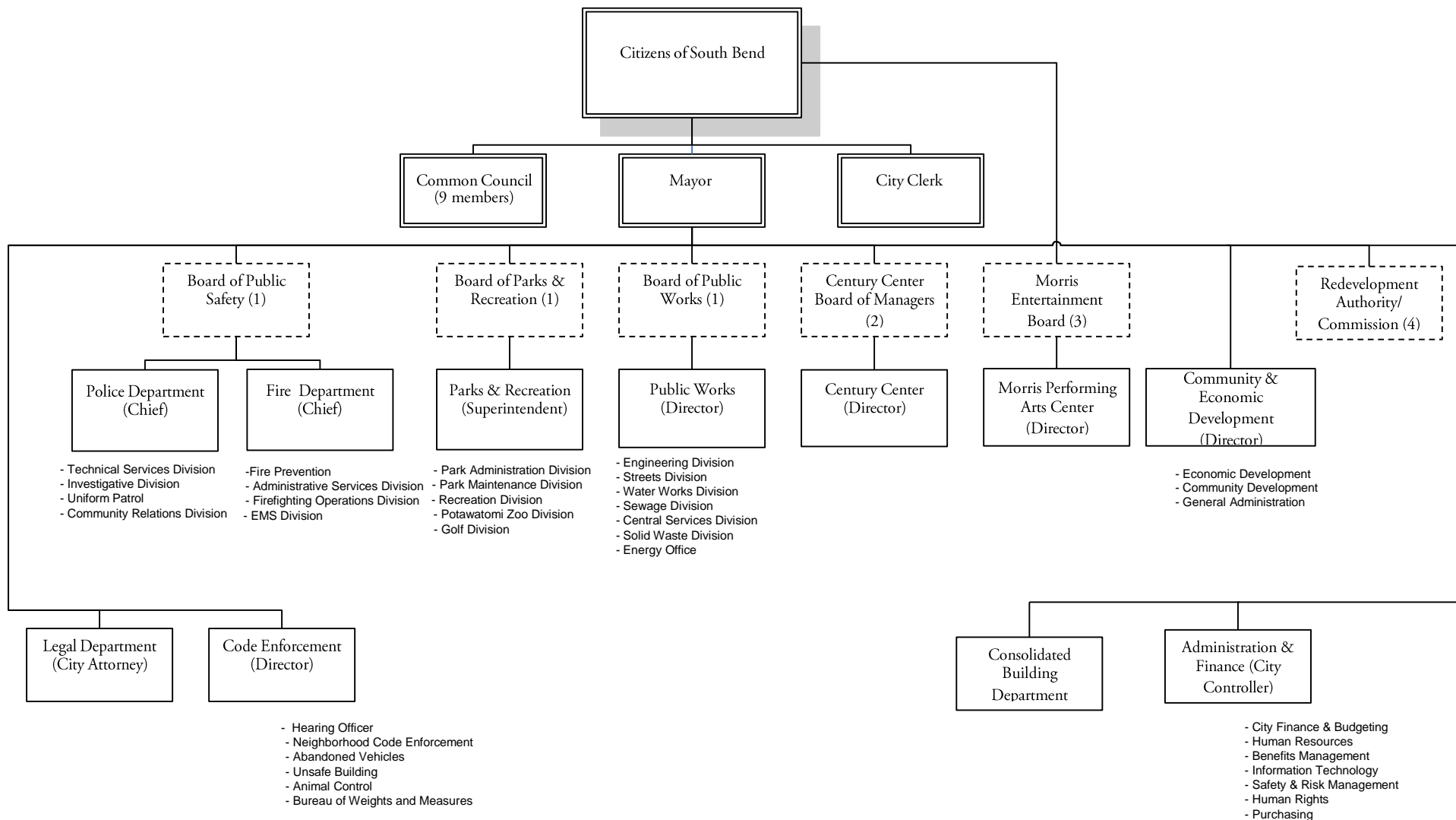
The *Utility Funds* are Enterprise Funds used to account for all of the City's Water, Sewer and Solid Waste operations, including the acquisition of capital assets and any related debt service. The funds are financed primarily by a user charge for the provision of that service. The City of South Bend provides water, sewer and solid waste services to its residents and portions of several surrounding townships within St. Joseph County.

The 2015 Utility Funds budget total \$94,201,532 or 30% of the total City Budget. Planned revenue/contributions will increase approximately 2.8% from 2014 projections. This increase is due to a planned average rate increase of 5% in Wastewater fees and 9% in Solid Waste (trash collection fees). The fees for Water, Project ReLeaf and other funds are not budgeted to increase during 2015.

Expenses are decreasing by 16.6% due to lower expenditures expected on capital projects in 2015. In addition, the City does not plan to issue a Sewer bond during 2015. The City is undergoing a review of its EPA-mandated long-term control plan.

Financial Structure, Policy and Process

Organization Chart



(1) Board Members include Mayoral Appointments

(2) Board Members include Mayoral and Council Appointments

(3) Board Members include Citizen Appointments

(4) Board Members include Mayoral and Council Appointments for Redevelopment Commission, Mayoral Appointment for Redevelopment Authority

Fund Descriptions & Fund Structure

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

<i>Motor Vehicle Highway</i>	To account for street construction and the operations of the street maintenance department. Financing is provided by state motor vehicle highway distributions.
<i>Recreation Non-Reverting</i>	To account for fees and related expenses from park department activities.
<i>Studebaker/Oliver Revitalization Grants</i>	To account for expenditures related to the Studebaker and Oliver revitalization projects. Financing is provided by federal and state grants and loans from other organizations.
<i>Economic Development State Grants</i>	To account for expenditures related to projects promoting economic development. Financing is provided by state grants and loan payments. Expenditures include grants and related expenses.
<i>DCI Operating</i>	To account for the operating expenditures related to the South Bend Department of Community Investment. Financing will be provided by revenues received from charges for services, other revenue sources, and from fund transfers.
<i>DCI Grants</i>	To account for revenues received from the U.S. Department of Housing and Urban Development related to community improvement projects.
<i>Police State Seizure</i>	To account for law enforcement expenditures financed by the authorized state or local agencies' sale of confiscated property.
<i>Juvenile Positive Assistance</i>	To account for monies received from penalties paid for curfew violations. Expenditures include Drug Abuse Resistance Education and Juvenile Aid Bureau.
<i>Law Enforcement Cont. Ed.</i>	To account for police fees collected to finance police officers' continuing education, training, and supplies and equipment.
<i>Loss Recovery</i>	To account for compensatory or exemplary damage payments from third parties arising from loss or damage to City tangible or intangible property.
<i>Emergency Telephone System</i>	To account for 9-1-1 revenues from the county and state grants.

<i>Local Road and Street</i>	To account for operation and maintenance of local and arterial road and street systems. Financing is provided by state gasoline tax distributions.
<i>Excess Welfare Distribution</i>	To account for a special distribution from the County that can only be spent on public safety expenditures.
<i>Human Rights Federal</i>	To account for expenditures to prevent discrimination and to promote human rights. Financing is provided by federal grants.
<i>East Race Waterway</i>	To account for donations for the promotion and development of the East Race Waterway.
<i>Morris and Palais Marketing</i>	To account for marketing and promotion expenditures financed by sponsorship solicitations and donations.
<i>Police Block Grants</i>	To account for federal grants which provide financing for police activities.
<i>Economic Development Commission</i>	To account for administrative expenditures of the Economic Development Commission. Financing is provided by fees from businesses applying for Economic Development Revenue Bonds.
<i>Hazmat</i>	To account for monies generated by the South Bend Fire Department's response to hazardous materials incidents. Funds are used to purchase, repair, or replace haz-mat equipment, or for training and supplies.
<i>Indiana River Rescue</i>	To account for expenditures related to river rescue training. Financing is provided by registration fees.
<i>COPS Block Grant II</i>	To account for federal grants which provide financing for police activities.
<i>Regional Police Academy</i>	To account for revenues (tuition) and expenditures (seminars, travel, lectures, and career days) related to the advancement of present and future police officers.
<i>COPS MORE Grant</i>	To account for a COPS MORE grant which provides financing for police activities.
<i>Federal Drug Enforcement</i>	To account for expenditures for drug enforcement. Financing is provided by distributions from the authorized federal agencies' confiscated property sale.
<i>Gift</i>	To account for donations, gifts, or bequeaths for purposes designated by the donor.
<i>Urban Development Action Grant</i>	To account for economic development expenditures which are financed by federal grants and loan repayments.

*Leaf Collection and
Removal*

To account for the expenditures of a program to remove leaves from the City each fall. Financing is provided by a monthly service fee charged to all City residents.

Police K-9 Unit

To account for donations for development and maintenance of the K-9 unit.

Rainy Day

To account for unused and unencumbered funds that are transferred from a fund that has a tax levy. Revenues in this fund also include special distributions of county option income tax (COIT) and county economic development income tax (CEDIT).

Debt Service Funds

*College Football Hall of
Fame Debt Service*

To accumulate monies for the payment of Redevelopment Authority bonds issued to refinance bonds issued for construction of the College Football Hall of Fame. Financing is to be provided by an annual property tax levy.

*Redevelopment Bond
Airport Taxable*

To accumulate monies as a reserve for the payment of Redevelopment Authority bonds for the airport taxable project.

*Coveleski Bond Debt
Service Reserve*

To accumulate monies as a reserve for the payment of the Coveleski Stadium recovery zone economic development bonds. Financing for debt payments is to be provided by professional sports and convention development area taxes (PSCDA) and county option income tax revenues if PSCDA revenues are insufficient.

*Redevelopment Bond
Palais Royale*

To accumulate monies as a reserve for the payment of Redevelopment Authority bonds for the Palais Royale project.

*Redevelopment Authority
Debt Service*

To accumulate monies for the payment of Redevelopment Authority bonds issued to refinance bonds issued for construction of a parking garage facility, bonds issued for central development area land acquisition and construction of public improvements, bonds issued to purchase the Palais Royale, bonds issued to refinance bonds issued for construction of Century Center improvements, and bonds issued to refinance bonds issued for renovations to the Morris Performing Art Center.

Capital Projects Funds

*Emergency Medical
Services*

To account for purchases of necessary equipment for the Fire Department and Emergency Medical Services Department. Financing is provided by ambulance fees.

<i>Professional Sports Development</i>	To account for Hotel/Motel Tax and Professional Sports Development Tax revenues dedicated towards the College Football Hall of Fame. Based on an agreement with the National Football Foundation (NFF), the City pays the NFF to assist with the operation and capital costs.
<i>Coveleski Stadium Capital</i>	To account for expenditures related to the maintenance and improvement of the baseball stadium. Financing is provided by a rental paid by the semi-pro baseball team.
<i>Zoo Endowment</i>	To account for construction projects at the City's zoo. Financing is provided by gifts and donations.
<i>Park Non-Reverting Capital</i>	To account for specific revenues used to finance capital improvements at the City parks.
<i>Cumulative Capital Development</i>	To account for expenditures relating to the purchase or lease of capital improvements in the City. Financing is provided by a specific property tax levy.
<i>Cumulative Capital Improvement</i>	To account for state cigarette tax distributions used for improvement projects.
<i>Morris Performing Art Center Capital</i>	To accumulate monies for major repairs and capital improvements to the Morris Civic Auditorium. Financing is provided by a surcharge on ticket sales for events held at the auditorium.
<i>Tax Incremental Financing (TIF) – Downtown</i>	To account for expenditures for public improvements in the central business tax incremental district. Also, transfers are made to debt service funds to meet debt obligations as they mature. Financing is provided by property tax proceeds in excess of those attributable to the assessed valuation of the property in the district before redevelopment.
<i>Tax Incremental Financing (TIF) – Leighton Plaza</i>	To account for expenditures for public improvement projects in the Leighton Plaza tax incremental district. Financing is provided by property tax proceeds in excess of those attributable to the assessed value of the property in the district before redevelopment.
<i>Tax Incremental Financing (TIF) – West Washington</i>	To account for expenditures for public improvement projects in the West Washington Economic Development Area. Financing is provided by property tax proceeds in excess of those attributable to

the assessed value of the property in the district before redevelopment.

Redevelopment General

To account for eligible redevelopment activities in the Studebaker Corridor financed by proceeds from land sales or leases.

*Community Revitalization
Enhancement District*

To account for public improvements in the Studebaker/Oliver Community Revitalization Enhancement Dist. Financing is provided by income tax and gross retail tax increments in the district.

Tax Incremental

*Financing (TIF) No. 1 -
Southside Development*

To account for expenditures for improvements in the southside development tax incremental district no. 1. Financing provided by property tax proceeds in excess of those attributable to the assessed valuation of the property in the district before redevelopment.

Tax Incremental

*Financing (TIF) No. 3 -
Southside Development*

To account for expenditures for improvements in the southside development tax incremental district no. 3. Financing provided by property tax proceeds in excess of those attributable to the assessed valuation of the property in the district before redevelopment.

*Tax Incremental Financing
(TIF) – Central Medical
Service Area*

To account for expenditures for public improvements in the central business tax incremental district, medical service area. Financing is provided by property tax proceeds in excess of those attributable to the assessed valuation of the property in the district before redevelopment.

*Football Hall of Fame
Capital*

To account for capital expenditures for the College Football Hall of Fame. Financing was provided by a transfer from the City's Professional Sports Development Fund. This fund also accounts for the advance from the General Fund which may be repaid from future operating surpluses.

Major Moves

To account for state distributions used for road construction and other uses authorized by Indiana statute.

*Tax Incremental Financing
(TIF) – Northeast
Development*

To account for expenditures for improvements in the northeast development tax incremental district. Financing is provided by property tax proceeds in excess of those attributable to the assessed valuation of the property in the district before redevelopment.

*Tax Incremental Financing
(TIF) – Douglas Road*

To account for expenditures for improvements in the Douglas Road development tax incremental district. Financing is provided by property tax proceeds in excess of those attributable to the assessed valuation of the property in the district before redevelopment.

*Tax Incremental Financing
(TIF) – Northeast
Residential*

To account for expenditures for improvements in the Northeast Neighborhood Residential development tax incremental district. Financing is provided by property tax proceeds in excess of those attributable to the assessed valuation of the property in the district before redevelopment.

Certified Technology Park

To account for expenditures related to acquisition, improvements, construction and maintenance of public facilities, debt service and other permitted uses under I.C. 36-7-32-23 in connection with a certified technology park. Financing is provided by property tax proceeds, state gross retail and uses taxes, and other revenues.

*Palais Royale Historic
Preservation*

To account for expenditures financed by a two percent fee charged for all Palais Royale services.

*Airport Urban Enterprise
Zone*

To account expenditures for improvements in the Zone area, financed by property taxes on qualifying properties in the Zone.

NON-MAJOR ENTERPRISE FUNDS

Consolidated Building

To account for the operation of the consolidated St. Joseph County/South Bend Building Department.

Parking Garage

To account for the operation and maintenance of the City's parking garages.

Solid Waste

To account for the provision of solid waste services.

Blackthorn Golf Course

To account for the operation and maintenance of the City's Blackthorn Golf Course.

INTERNAL SERVICE FUNDS

*Liability Insurance
Premium Reserve*

To account for expenses related to maintaining the City's self-funded liability insurance including administrative costs, claims and premiums. Funding is provided by assessments to certain other City funds.

*Self-Funded Employee
Benefits*

To account for employer and employees' contributions for a medical insurance plan.

Central Services

To account for expenses related to fuel, vehicle repairs and various supplies provided to City departments on a cost-reimbursement basis.

Police Take Home Vehicle

To account for expenses associated with claims arising from use of program vehicles occurring while officers are not on duty. Funding is provided by officers participating in the program.

*Unemployment Compensation
Insurance*

To account for payment of unemployment claims to the Indiana Department of Workforce Development. Financing is provided by allocating costs to user departments to cover the estimated costs of claims.

FIDUCIARY FUNDS

Pension Trust Funds

1925 Police Pension

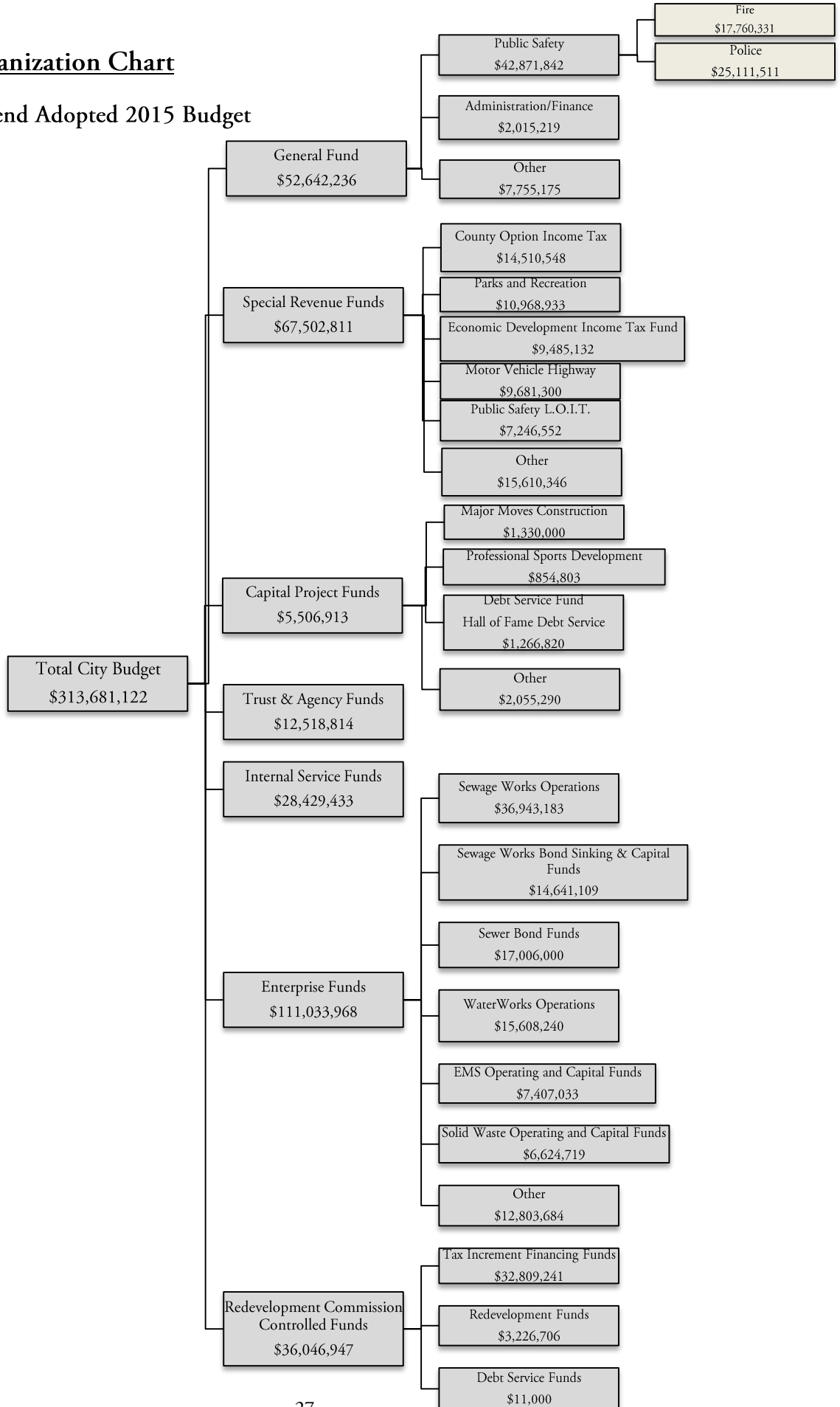
To account for the provision of retirement and disability benefits to police officers hired prior to May 1, 1977. Financing is provided by mandatory contributions by active members, and state pension relief distributions.

1937 Firefighters' Pension

To account for the provision of retirement and disability benefits to firefighters hired prior to May 1, 1977. Financing is provided by mandatory contributions by active members and state pension relief distributions.

Financial Organization Chart

City of South Bend Adopted 2015 Budget



Department/Fund Relationship

<i>Fund</i>	<i>Fund Name</i>	<i>General Government</i>	<i>Public Safety</i>	<i>Public Works</i>	<i>Economic Development</i>	<i>Code & Animal Control</i>	<i>Culture & Recreation</i>	<i>Highways & Streets</i>	<i>Enterprise Funds</i>	<i>Internal Service</i>	<i>Pension Funds</i>
<i>City Controlled Funds</i>											
General Fund											
101-0101	Mayor	x									
101-0104	311 Call Center	x								x	
101-0201	City Clerk	x									
101-0301	Common Council	x									
101-0302	WNIT Contract	x									
101-0401	Administration & Finance	x									
101-0404	Morris Performing Arts Center				x		x				
101-0405	Palais Royale Ballroom				x		x				
101-0501	Legal Department	x									
101-0602	Engineering			x	x			x			
101-0801	Police Department		x								
101-0802	Communications Center		x								
101-0901	Fire Department		x								
101-1008	Human Rights	x									
Special Revenue Funds											
102	RAINY DAY FUND	x									
103	EXCESS LEVY	x									
201	PARKS & RECREATION						x				
202	MOTOR VEHICLE HIGHWAY							x			
203	RECREATION - NONREVERTING						x				
209	STUDEBAKER/OLIVER REVERTING GRANTS				x						
210	ECONOMIC DEVELOPMENT STATE GRANTS				x						
211	COMMUNITY INVESTMENT ADMINISTRATION				x						
212	COMMUNITY INVESTMENT GRANTS				x						
216	POLICE STATE SEIZURES		x								
217	GIFT, DONATION, BEQUEST	x			x						
218	POLICE CURFEW VIOLATIONS		x								
220	LAW ENFORCEMENT CONTINUING EDUCATION		x								
227	LOSS RECOVERY FUND	x			x						
244	EMERGENCY 911 TELEPHONE		x								
249	PUBLIC SAFETY L.O.I.T.		x								
250	GENERAL GRANT				x						
251	LOCAL ROADS & STREETS							x			
252	EXCESS WELFARE DISTRIBUTION	x									
258	HUMAN RIGHTS - FEDERAL GRANT	x									
271	EASTRACE WATERWAY						x				
273	MORRIS PAC/PALAIS ROYALE MARKETING						x				

Department/Fund Relationship

<i>Fund</i>	<i>Fund Name</i>	<i>General Government</i>	<i>Public Safety</i>	<i>Public Works</i>	<i>Economic Development</i>	<i>Code & Animal Control</i>	<i>Culture & Recreation</i>	<i>Highways & Streets</i>	<i>Enterprise Funds</i>	<i>Internal Service</i>	<i>Pension Funds</i>
280	POLICE BLOCK GRANTS		x								
281	ECONOMIC DEVELOPMENT COMM - REV BONDS				x						
289	HAZMAT		x								
291	INDIANA RIVER RESCUE		x								
292	POLICE GRANTS		x								
294	REGIONAL POLICE ACADEMY		x								
295	COPS MORE GRANT		x								
299	POLICE FEDERAL DRUG ENFORCEMENT		x								
404	COUNTY OPTION INCOME TAX	x	x	x	x	x	x	x			
408	ECONOMIC DEVELOPMENT INCOME TAX	x	x	x	x	x	x	x			
410	URBAN DEVELOPMENT ACTION GRANT (UDAG)				x						
655	PROJECT RELIEF	x						x			
705	POLICE K-9 UNIT		x								
<i>Debt Service Fund</i>											
313	HALL OF FAME DEBT SERVICE				x		x				
<i>Capital Project Funds</i>											
377	PROFESSIONAL SPORTS DEVELOPMENT				x						
401	COVELESKI STADIUM CAPITAL				x		x				
403	ZOO ENDOWMENT				x		x				
405	PARK NONREVERTING CAPITAL						x				
406	CUMULATIVE CAPITAL DEVELOPMENT	x	x								
407	CUMULATIVE CAPITAL IMPROVEMENT	x			x		x				
409	CUMULATIVE SEWER								x		
412	MAJOR MOVES CONSTRUCTION				x			x			
416	MORRIS PERFORMING ARTS CENTER CAPITAL				x		x				
434	CRED FUND				x						
450	PALAIS ROYALE HISTORIC PRESERVATION				x		x				
677	HALL OF FAME CAPITAL				x		x				
<i>Enterprise Funds</i>											
287	EMS / FIRE DEPARTMENT CAPITAL		x						x		
288	EMS OPERATIONS		x						x		
600	CONSOLIDATED BUILDING DEPARTMENT	x				x			x		
601	PARKING GARAGES				x				x		
610	SOLID WASTE OPERATIONS			x					x		
611	SOLID WASTE CAPITAL			x					x		
620	WATER WORKS OPERATIONS			x					x		
622	WATER WORKS CAPITAL			x					x		
623	WATER WORKS BOND CAPITAL			x					x		

Department/Fund Relationship

<i>Fund</i>	<i>Fund Name</i>	<i>General Government</i>	<i>Public Safety</i>	<i>Public Works</i>	<i>Economic Development</i>	<i>Code & Animal Control</i>	<i>Culture & Recreation</i>	<i>Highways & Streets</i>	<i>Enterprise Funds</i>	<i>Internal Service</i>	<i>Pension Funds</i>
624	WATER WORKS CUSTOMER DEPOSIT			x					x		
625	WATER WORKS SINKING FUND			x					x		
626	WATER WORKS BOND RESERVE			x					x		
629	WATER WORKS RESERVE - O & M			x					x		
640	SEWER REPAIR INSURANCE			x					x		
641	SEWAGE WORKS OPERATIONS			x					x		
642	SEWAGE WORKS CAPITAL			x					x		
643	SEWAGE WORKS RESERVE - O & M			x					x		
644	WATER LEAK INSURANCE FUND			x					x		
645	2006 SEWER BOND			x					x		
647	2007 SEWER BOND			x					x		
649	SEWAGE WORKS BOND SINKING			x					x		
651	2007B SEWER BOND			x					x		
653	SEWAGE WORKS DEBT SERVICE RESERVE			x					x		
658	2010 SEWER BOND			x					x		
659	2011 SEWER BOND			x					x		
661	2012 SEWER BOND			x					x		
663	2013 SEWER BOND			x					x		
664	2013 SEWER REFUND BOND ISSUANCE COSTS			x					x		
665	2015 SEWER BOND			x					x		
670	CENTURY CENTER				x		x		x		
671	CENTURY CENTER CAPITAL ACCOUNT				x		x		x		
<i>Internal Service Funds</i>											
222	CENTRAL SERVICES			x						x	
224	CENTRAL SERVICES CAPITAL			x						x	
226	LIABILITY INSURANCE	x								x	
278	TAKE HOME VEHICLE POLICE		x							x	
711	SELF-FUNDED EMPLOYEE BENEFITS	x	x	x	x	x	x	x	x	x	
713	UNEMPLOYMENT COMPENSATION FUND	x	x	x	x	x	x	x	x	x	
<i>Trust Funds</i>											
701	FIREFIGHTERS PENSION		x								x
702	POLICE PENSION		x								x
730	CITY CEMETARY TRUST FUND						x				

Department/Fund Relationship

<i>Fund</i>	<i>Fund Name</i>	<i>General Government</i>	<i>Public Safety</i>	<i>Public Works</i>	<i>Economic Development</i>	<i>Code & Animal Control</i>	<i>Culture & Recreation</i>	<i>Highways & Streets</i>	<i>Enterprise Funds</i>	<i>Internal Service</i>	<i>Pension Funds</i>
<i>Redevelopment Commission Controlled Funds</i>											
<i>Tax Increment Financing Funds</i>											
324	TIF REVENUE - AIRPORT				x						
414	TIF DISTRICT - SAMPLE-EWING GEN'L				x						
420	TIF DISTRICT - SBCDA GENERAL				x						
422	TIF DISTRICT - WEST WASHINGTON				x						
425	TIF LEIGHTON PLAZA				x						
426	TIF CENTRAL MEDICAL SERVICE AREA				x						
429	TIF NORTHEAST DISTRICT				x						
430	TIF SOUTHSIDE DEVELOPMENT AREA #1				x						
431	TIF SSSA #2 - ERSKINE COMMONS				x						
432	TIF SSSA #3 - ERSKINE VILLAGE				x						
435	TIF DOUGLAS ROAD				x						
436	TIF NORTHEAST RESIDENTIAL				x						
<i>Redevelopment Funds</i>											
305	SBCDA BOND PROCEEDS - 2003				x						
428	REDEVELOPMENT DISTRICT CAPITAL - AEDA2003				x						
433	REDEVELOPMENT ADMINISTRATION GENERAL				x						
438	COVELESKI BOND CONSTRUCTION				x						
439	CERTIFIED TECHNOLOGY PARK				x						
454	AIRPORT URBAN ENTERPRISE ZONE				x						
619	BLACKTHORN GOLF COURSE OPERATIONS				x		x				
<i>Debt Service Funds</i>											
314	REDEV BOND - 1990 PUBLIC IMPROVEMENT				x						
315	AIRPORT 2003 DEBT RESERVE				x						
317	COVELESKI BOND DEBT RESERVE				x						
319	REDEVELOPMENT BOND - BLACKTHORN GOLF				x						
328	SBCDA 2003 DEBT RESERVE				x						

Financial Policies

The financial integrity of our City government is of utmost importance. To discuss, write, and adopt a set of financial policies is a key element to maintaining this integrity. These financial management policies are designed to ensure the fiscal stability of the City of South Bend and to guide the development and administration of the annual operating and capital budgets, as well as the debt program.

Written, adopted financial policies have many benefits, such as assisting the Mayor, Common Council and City Controller in the financial management of the City, saving time and energy when discussing financial matters, promoting public confidence, and providing continuity over time as the Mayor and Common Council and staff members change. While these policies will be amended periodically, they will provide the foundation and framework for many of the issues and decisions facing the City. They will promote wise and prudent financial management, provide the foundation for adequate funding of services desired by the public, and help make the City more financially stable, efficient and effective.

Objectives

1. Assist the Mayor, Common Council and City management by providing accurate and timely information on financial conditions pertinent to City operations.
2. Provide sound financial principles with which to guide the important decisions of the Mayor and Common Council and management, which have significant fiscal impact.
3. Set forth operational principles that minimize the cost of government and financial risk, to the extent consistent with services desired by the public.
4. Enhance the policy-making ability of the Mayor and Common Council by providing accurate information on program costs.
5. Ensure the legal use of all City funds through a sound financial system and strong internal controls.
6. Employ revenue policies that diversify revenue sources, distribute the costs of municipal services fairly, and provide adequate funds to operate desired programs.

In order to meet these objectives, the City's policies are divided into seven general categories for ease of reference. These categories include: 1) Operating and Budgeting Policies, 2) Capital Improvements Program (CIP), 3) Revenue and Expenditure Policies, 4) Reserve Policies, 5) Debt Management and Administration Policies, 6) Cash Management/Investment Policies, and 7)

Accounting, Auditing, and Financial Reporting Policies. It is recommended that all policies included in this document be adhered to.

Operating and Budgeting Policies

The City of South Bend will maintain a system of defined operating and budgeting practices, in compliance with Indiana statute, the Department of Local Government Finance (DLGF), and the Indiana State Board of Accounts (SBOA) to ensure adequate protection of city assets and resources, and to protect same in consideration of the taxpayers of the City of South Bend.

Operating

1. The city will maintain compliance with all Federal, State, and local legal requirements.
2. The city will continuously pursue an active campaign to maintain existing and create new sources of revenue.
3. The city will continue to provide first priority funding to essential services as determined by the Mayor in conjunction with the Common Council.
4. The city will pursue an active campaign to create and maintain state of the art operating practices within infra-structure operations.
5. The city will maintain an ongoing program of capital asset replacement and modernization in order to maintain efficient city operations.
6. The city will maintain a structured revenue and expenditure forecasting process to enable effective financial planning on a current and multi-year basis.
7. A financial audit will be performed annually by the Indiana State Board of Accounts. Audit results will be presented to the Mayor, the Common Council President, and City Controller upon completion of the audit. The city will evaluate any audit recommendations, determine and implement remedial actions, as required.
8. The city will establish financial, purchasing, human resource and information technology policy statements and procedures, as required, to define standard operating practices and protocols, intended to protect city assets.

Budgeting

At least one month before the preparation of the proposed annual budget, the City Controller will meet with the Mayor to review and deliberate all policy guidelines that may affect the proposed budget.

1. The budget is prepared using the cash basis of accounting.
2. The budget is approved in the form of an appropriations ordinance after the Mayor and Common Council have conducted at least one advertised public hearing.

3. The operating budget and CIP together shall serve as the annual financial plan for the City. They will serve as the policy documents for the Mayor and Common Council for implementing their visions, goals, and objectives. The budget shall provide staff with the resources necessary to accomplish the Mayor and Common Council's determined service levels.
4. The City Controller shall annually prepare and present a proposed operating budget to the Mayor and Common Council at least four months before the beginning of each fiscal year. The Common Council will adopt said budget no later than November 1 of each year. Funds may not be expended or encumbered for the following fiscal year until the budget has been adopted by the Common Council and the Mayor.
5. The City defines a balanced budget as a budget that has revenues plus cash reserves equal to expenditures. It is the City's policy to fund current year expenditures with current year revenues, whenever possible, without using cash reserves.
6. Each department and division prepares its own budget for review by the Mayor and City Controller. Budget accountability rests primarily with each department. The basic format of the budget shall identify programs within organizational structures. Programs are defined as specific services provided to the public, other departments, or other organizations.
7. The Budget is adopted at the department and cost category level. During the year, it is the responsibility of the Mayor, Department Heads, Fiscal Officers and the City Controller to administer the budget.
8. A five-year projection of revenues and expenditures for all funds is prepared each fiscal year to provide strategic perspective to each annual budget process.
9. All appropriations shall lapse at the end of the budget year if not expended or encumbered.
10. Any year-end operating surpluses will revert to fund balances for use in maintaining reserve levels set by policy (see policy on reserves) and the balance will be available for pay-go capital projects and/or one time capital outlays.
11. The city will maintain an internal control system to ensure spending within approved budgetary expenditures.

Fund Structure

1. The accounts of the City are organized into funds. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue, and expenditures (or expenses, as appropriate).
2. Government resources are allocated to and accounted for in individual funds based on the purposes for which they are to be expended and the means by which spending activities are controlled. The City uses governmental funds and proprietary funds. Governmental funds are those through which most governmental functions of the City are financed. The

acquisition, uses and balance of the City's expendable financial resources and the related liabilities (except for those accounted for in the enterprise funds) are accounted for through governmental funds.

3. The City's governmental funds are the General Fund, the Special Revenue Funds, the Capital Projects Fund, the Debt Service Funds and Redevelopment Commission Funds.
 - The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.
 - The Special Revenue Funds are used to account for the proceeds of a specific revenue source (other than major capital projects) that are restricted by legal and regulatory provisions or budgeting contributions for outside sources to finance specific activities. The City has thirty-three (33) Special Revenue Funds. The major Special Revenue Funds include: County Option Income Tax (COIT), Economic Development Income Tax (EDIT), Parks & Recreation, Local Road & Streets, Motor Vehicle Highway, and the Rainy Day Fund.
 - The Capital Project Funds are used to account for financial resources used for the acquisition or construction of major capital facilities and general capital construction, including: streets, parks, and public buildings (other than those financed by enterprise funds).
 - The Debt Service Funds, which include special assessments, are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.
4. The enterprise funds are the Water Works, Wastewater, Consolidated Building Department, Parking Garages, and Century Center Funds.
5. The Internal Service Funds are Central Services, Liability Insurance, Take Home Police Vehicle, Self-Funded Employee Benefits and Unemployment Comp Funds.
6. The Trust & Agency Funds are primarily Firefighter and Police Pension Funds and the Morris/Palais Box Office Funds.
7. The Redevelopment Commission Funds are generally for TIF capital projects or for debt service.
8. Creation of new funds should be based on the following criteria:
 - The revenue source is ongoing; i.e., more than one fiscal year.
 - The amounts to be recorded are material.
 - Interest income is required to be allocated.
 - The amounts are specifically designated.
 - There is not another fund that can be used to account for the revenue source.
 - There are special circumstances that have led management to create the separate fund.

- If the State of Federal government requires a separate fund to account for a particular source of revenue than such a fund can and must be created.
- It is a requirement of GAAP to establish the fund.

Capital Improvement Program (CIP) Policies

Assets will be capitalized where: (1) ownership title is held by the City of South Bend, (2) the acquisition cost of the item exceeds the capitalization threshold identified in the following table, and (1) the item has a useful life in excess of one year.

<u>Asset Category</u>	<u>Capitalization Threshold</u>
Land	All land is capitalized
Construction in Progress	All construction in progress is capitalized
Infrastructure	\$250,000
Buildings	\$100,000
Land & Building Improvements	\$100,000
Intangibles	\$100,000
Machinery & Equipment	\$ 10,000
Computer & Office Equipment	\$ 10,000
Vehicles	\$ 10,000

The City will prepare a five-year capital improvement plan, which is reviewed by the Mayor and approved by the Common Council during the budgeting process.

The City will maintain its physical assets at a level adequate to protect the City’s capital investment and to reduce future maintenance and replacement costs. The budget will provide for the adequate maintenance and the orderly replacement of the capital plant and equipment from current revenues where possible.

Revenue Policies

The City of South Bend will pursue measures to encourage economic development, intended to expand the tax base through real and personal property tax, employment income tax, and other tax and economic impact created by economic expansion.

1. The city will pursue development and maintenance of a diversified economic environment portfolio of commercial, industrial and residential taxpayers, intended to produce a stable revenue stream.

2. The city will pursue efforts as required with St. Joseph County to maintain sound property appraisal procedures and practices in order to ensure a system of current and up-to-date property assessments.
3. The city will maintain the practice of establishing pricing for user charges and fees at market based levels.
4. The city will maintain the practice of establishing pricing for the Water and Wastewater Utility operations at levels supporting utility operational costs and in full compliance with State of Indiana Utility Regulatory requirements.
5. The city will maintain the practice of aggressive collection pursuit of all revenue due to the City of South Bend and will utilize the City's in-house legal department and outside collection agencies in this effort.
6. The city will maintain the practice to seek funding support from Federal, State of Indiana, and other entities for use by City operations, through higher level governmental grants, and other sources as may come available from time to time.

Expenditure/Expense Policy

The City will review actual expenditures/expenses to budget on a monthly basis and amend the budget quarterly with the Common Council to bring budgets in balance with actual/year-end projected expenditures/expenses.

1. The City will strive to reduce major cost factors through operational efficiencies and competitive bidding.
2. The City will maintain a budgetary control monitoring system to ensure adherence to the budget.
3. The City will publish a budget to actual financial report on a monthly basis.

Reserve Policies

The City utilizes a variety of funds for recording the revenue and expenditures/expenses of the City. At each fiscal year end, operating surpluses that revert to cash balance over time constitute available reserve of the City.

General Fund:

Minimum Cash Reserve – The City will maintain General Fund cash reserves at a level not less than 25 percent of the annual adopted General Fund expenditures. The purpose of these reserves is to alleviate significant unanticipated budget shortfalls and to ensure the orderly provisions of services to residents. This is the minimum level necessary to maintain the City's creditworthiness and maintain adequate cash flows.

Unused Cash Reserves – To the extent that the General Fund cash exceeds the target, the City may draw upon the cash reserves to provide pay-go financing for capital projects, for other one-time capital items, or for other approved liability payments.

Rainy Day Fund – A “rainy day” account equal to a minimum of three percent of the City’s total expenditures in the prior year will be maintained annually in separate funds. This account will be made available for unanticipated, unbudgeted expenditures of a non-recurring nature and/or unexpected cost increases that require the approval by the Common Council and the Mayor.

Enterprise Funds:

Cash Reserves – The City will maintain cash reserves equal to 20% of annual expenditures for most Enterprise Funds, with the exception of the Water and Wastewater Utilities. The Water and Wastewater Utility Funds require a reserve of 5% of annual operating expenditures.

O&M Funds – The Water and Wastewater Funds will maintain Operations and Maintenance Funds at a level of 16.67% of annual operating expenses in the main operating funds, net of transfers.

Other Funds:

Minimum Cash Reserve – The City will maintain a cash balance in the other funds equal to 20%-50% of annual budgeted expenditures, depending on the specific needs of the fund. Debt Reserve Funds are set up for most debt service obligations and are funded at 100%.

Reserve Deficiencies:

If reserves in any City fund fall below the prescribed minimums, the City will implement the following budgetary strategies to replenish funding deficiencies:

- Seek reductions in recurring expenditures
- Seek to increase current revenue streams or develop new revenue sources
- Seek the use of ongoing grant funding to alleviate operating expenditures

Debt Policy

1. Debt management will provide for the protection and maintenance of the City’s AA bond rating, the maintenance of adequate debt service reserves, compliance with debt covenant provisions, and appropriate disclosure to investors, underwriters, and rating agencies.
2. The City’s compliance officer is the City Controller. Compliance monitoring will be performed annually.
3. The term of any City debt issue, including lease-purchases, shall not exceed the useful life of the assets being acquired by the debt issue.

4. All debt issuance shall comply with federal, State and City requirements. All IRS regulations in regards to post-issuance tax compliance will be followed.
5. The City shall maintain an ongoing performance monitoring system of the various outstanding bond indebtedness. This is particularly important as funds borrowed for a project today are not available to fund other projects tomorrow and funds committed for debt service payments today are not available to fund operations in the future.
6. The City shall maintain all spending records related to bond issuance until at least three years after the final maturity is redeemed.
7. The City will maintain good, ongoing communication with bond rating agencies about its financial condition. The City will follow a policy of full disclosure on every financial report and bond prospectus (Official Statement).
8. Accompanying each debt issue will be an assessment of the City's capacity to repay the debt. The assessment will address the effects on the current operating budget, as well as identify the resources that will be utilized to repay the debt.
9. Long-term borrowing will not be used to finance current operations or normal maintenance and will only be considered for significant capital and infrastructure improvements.
10. The City will try to keep the average maturity of general obligation bonds at or below twenty years.
11. The City will generally conduct financings on a competitive basis. However, negotiated financings may be used due to market volatility or the use of an unusual or complex financing or security structure.
12. The City will not issue tax or revenue anticipation notes.
13. The City will strive to maintain a reliance on pay-go financing for its capital improvements, whenever possible.
14. The City will follow the general debt limits as stated by Indiana law, which mandates a 2% debt limit on net assessed valuation for certain type of general obligation and other debt.

Refinancing:

Periodic reviews of all outstanding debt will be undertaken to determine refinancing opportunities. Refinancing will be considered (within Federal tax law constraints) under the following conditions:

1. There is a net economic benefit.
 - a. In general, refinancing for economic savings will be undertaken whenever net present value savings of at least three (3%) percent of the refunded debt can be achieved.
 - b. Refinancing that produces net present value savings of less than three (3%) percent will be considered on a case-by-case basis.

2. It is needed to modernize covenants that are adversely affecting the City's financial position or operations.
3. The City wants to reduce the principal outstanding in order to achieve future debt service savings and it has available working capital to do so from other sources.

Investment and Cash Management Policies

1. It is the policy of the City of South Bend to make all investments, in both Deposit and Investment Accounts, in accordance with the terms and limitations of IC 5-13-9, Deposit and Investment Powers, as amended from time to time.
2. Surplus monies of the City on deposit with financial institutions, as determined by the City, shall be invested with maturities scheduled to coincide with projected cash flow needs, taking into consideration large routine expenditures (payroll, accounts payable, bond payments) and sizable blocks of anticipated revenue (property taxes, state shared revenue).
3. The Investment Policy was revised on January 1, 2013 and is reviewed annually by the Finance Department and the Common Council during the annual investment meeting which is held after the 1st Monday in January and before January 31.
4. The City has entered into a custodial investment agreement with its primary financial institution to invest City funds.

Accounting, Auditing and Financial Reporting Policies

1. The accounting policies of the City of South Bend conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The diverse nature of governmental operations and the necessity of assuring legal compliance preclude recording and summarizing all governmental financial transactions and balances in a single accounting entity. Therefore, the City's accounting system is organized and operated on a "fund basis". Each fund is a distinct, self-balancing accounting entity.
2. Governmental funds utilize the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is measurable and available. Revenue is considered to be available if it is collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.
3. Property taxes are recognized as revenue in the year for which they are collected. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.
4. The State Board of Accounts requires an annual audit of all accounts of the City by the State Board of Accounts or by certified public accountants selected by the City and approved by

the State Board of Accounts. The goal of the independent audit is to provide reasonable assurance that the financial statements of the City of South Bend are free of material misstatements. The independent audit involves examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation.

5. The approval for allowance and write off of transactions related to uncollectible accounts is delegated to the City Controller and the Board of Public Works.
6. The City places continued emphasis on maintenance of an accounting system which provides strong internal budgetary and accounting controls designed to provide reasonable, but not absolute, assurances regarding both the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and reports, such as the budget and the Comprehensive Annual Financial Report (CAFR) as well as the maintenance of accountability of assets.
7. The City of South Bend issues a CAFR within six months of the close of the previous fiscal year. It will be distributed to the Mayor and Common Council within seven months of the fiscal year. The CAFR will be submitted annually to The Government Finance Officers Association (GFOA) for peer review as part of the Certificate of Achievement for Excellence in Financial Reporting program. All reports prepared by the auditors and management's response to those reports will be presented to the Mayor, Common Council President, and City Controller at the audit exit conference.
8. The City offers its employees a defined benefit pension plan through the State of Indiana Public Retirement System (INPRS). The retirement plan issues separate financial statements through the State-run program.

Budget Process

The City's annual budget process for the subsequent year with a Budget Kickoff meeting which includes the Mayor, Department Heads, Fiscal Officers, Common Council Representatives and other City leaders. At the Budget Kickoff meeting, Administration priorities are discussed and the budget process is reviewed. Soon after the meeting, department heads and various staff members prepare a five year Capital Improvement Program (CIP) and a five year operating budget. The City Controller will submit a Proposed Budget to the Mayor in July. In August and September, the Mayor and City Controller present to the Common Council the recommended budget for the next year. The Common Council reviews the recommended budget, makes reductions at their discretion, holds several public hearings and ultimately adopts the City budget for the fiscal year prior to November 1. The budget is forwarded to the State of Indiana Department of Local Government Finance (DLGF) for their final approval. The City fiscal year begins January 1.

Budget Calendar for FY 2015 Budget (All Dates 2014)

June 5	Budget Kickoff Meeting for all Department Heads and Fiscal Officers
July 7	Deadline to enter budget requests into NaviLine and update summary sheets
July 8 – 23	Mayor's Office review of budgets with Department Heads & Fiscal Officers
July 14	Preliminary Budget Discussion – Council Priorities
Aug 11- Sept 22	Various Budget Hearings with City Council and Department Heads
August 20	Civil City & Transpo budget ordinances filed with City Clerk for 1 st Reading
August 25	First Reading on 2015 City budget and Transpo budget
August 29	First publication of City and Transpo budgets & Gateway Notice to Taxpayers
September 2	Submission of 2015 budget to County Council for non-binding review
September 5	Submission of Form 3 Budget notice in Gateway
September 5	Second publication of City and Transpo budgets & Gateway Notice to Taxpayers
September 8	Personnel & Finance Committee – Council Priorities and Citizen Input
September 17	File 2015 Mayor, Clerk, Council, non-bargaining, and bargaining salary ordinance with City Clerk
September 22	First reading of 2015 Mayor, Clerk, Council, non-bargaining, and bargaining salary ordinance

September 22 Public hearings on 2015 City and Transpo budgets
October 27 Adoption of 2015 City and Transpo budgets and 2015 Mayor, Clerk,
 Council, non-bargaining, and bargaining salary ordinance

Budget Amendment Policy

After the Budget is adopted, the primary responsibility for managing the appropriated funds falls to each respective Department Head, Fiscal Officer, City Controller and the Mayor. The Fiscal Officers are able to view a monthly budget to actual report of their respective activities. Management flexibility is given to each Department of exceeding a given expenditure/expense line item within a given cost category, if it can be compensated for within that same expenditure/expense classification. If a cost category must be adjusted, then a Budget Transfer Request Form is completed and submitted to the Finance Department by the affected Department. The Finance Department reviews the form and if deemed appropriate, the Finance Department processes the budget transfer request after approval by the Mayor and the Common Council. Budget amendments are generally approved by the Common Council and made on a quarterly basis.

The Finance Department and Department Fiscal Officers analyze their respective activity budgets on a monthly basis. If a review of year-to-date activity projects that any given activity budget will exceed the budget, then the Fiscal Officer is required to prepare an additional appropriation or budget transfer for review by the Mayor and consideration by the Common Council.

Budgetary Information

The basis of budgeting is on a cash basis for all funds, which is not the same basis as used in the City's audited financial statements which are on a modified accrual basis for governmental funds and a full accrual basis for proprietary funds.

Expenditures are authorized via an annual budget passed by ordinance in which the Common Council authorizes the level of funding for City operations. The Common Council adopts a line item level budget, which is considered the maximum authorization to incur liabilities and not a mandate to spend. No obligation shall be incurred against, and no payment shall be made from, any appropriation account that lacks a sufficient balance available to meet the obligation. The legal level of control for all City funds (except Redevelopment Commission funds) is by cost category (i.e. personnel, supplies, services, capital). Spending cannot exceed these categories without Common Council approval. The legal level of control for Redevelopment Commission funds is at the fund level.

Encumbrance accounting is employed in most funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year-end are reported as designates of fund balances and do not constitute

expenditures or liabilities because the goods or services have not been received as of year-end; the encumbrances will rollover and be re-appropriated and honored during the subsequent year.

In view of the importance of the budget as a planning and control instrument in the City, the accounting system provides the basis for appropriate budgetary control. Unlike accounting, budgeting is not essentially a financial procedure; it is primarily a policy-planning process.

Therefore, it is much less amendable to standardization; however, the importance of GAAP, audit standards, the credit markets' need for more complete disclosure of the City's underlying condition, and the heightened sophistication of the public and press about the importance of the outcomes as well as projections, have combined to professionalize and conform budgeting terms and definitions to GAAP. As a result, common terminology, measurement, and classification are used consistently throughout the City's budget, accounting records and financial reports.

Balanced Budget

A balanced budget is necessary for proper financial management in the City of South Bend. The City defines a balanced budget as a budget in which estimated revenue and available cash balances are equal to or greater than estimated expenditures. After the budget is adopted, if increases in expenditures and/or decreases in revenue result in an imbalanced budget, then a budget amendment is required to bring the budget back in balance. All City funds are balanced for 2015.

Financial Summaries

Consolidated Financial Schedules

All Funds

(000's)	Description	2014				2015 Proposed Budget	Forecast			
		2012 Actual	2013 Actual	Amended Budget	6/30/2014 Actual		2016	2017	2018	2019
REVENUE										
	Property Taxes	72,905	69,980	68,792	38,991	69,691	69,489	69,911	69,459	69,322
	Local Income Taxes	24,285	21,917	23,823	11,911	24,293	25,242	26,245	27,274	28,330
	Other Taxes	30,566	29,095	30,050	14,269	30,759	28,858	29,115	29,227	29,068
	Grants/Intergovernmental	5,528	6,138	10,584	1,504	7,944	5,579	5,625	5,648	5,612
	Charges for Services	85,363	88,602	94,703	44,100	98,688	101,163	105,808	110,685	115,870
	Interfund Allocations	3,197	3,241	2,962	1,478	1,449	3,319	3,412	3,508	3,607
	Fines & Forfeitures	799	849	798	538	851	596	597	597	598
	Donations	337	375	552	45	581	319	319	319	319
	Other Income	45,560	24,547	11,865	4,820	12,607	9,366	9,115	9,050	9,162
	Transfers In	36,781	27,990	25,719	14,075	27,074	33,075	30,891	31,119	32,654
	Total Revenue	305,320	272,733	269,848	131,731	273,936	277,007	281,038	286,887	294,542
EXPENDITURES										
Expenditures by Cost Center										
	General Government	40,048	44,236	53,306	22,276	53,855	53,380	56,018	58,558	61,542
	Public Safety	71,887	73,600	71,487	33,160	71,268	71,560	71,850	73,894	76,157
	Highways & Streets	8,741	9,562	11,252	4,353	11,067	10,494	10,775	11,085	11,390
	Economic Development	16,720	9,670	18,792	5,935	10,292	7,688	8,569	7,577	7,512
	Culture & Recreation	13,391	14,004	15,196	6,889	13,821	13,637	13,940	14,259	14,380
	Debt Service	24,968	34,614	32,937	11,969	32,022	30,600	32,690	26,523	22,944
	Capital Outlay	46,255	36,110	94,894	10,621	50,898	31,638	26,380	26,427	29,055
	Water	16,614	16,017	15,142	7,008	15,610	16,521	17,108	17,508	18,103
	Wastewater	32,362	29,710	41,419	17,951	38,226	40,249	39,037	41,073	42,622
	Civic Center	3,740	3,265	4,204	1,874	4,289	4,336	4,464	4,599	4,741
	Building Department	889	992	3,579	1,345	4,123	4,385	4,508	4,632	4,781
	Parking	578	602	677	365	739	750	758	759	780
	Solid Waste	5,086	5,804	5,854	2,904	5,872	6,040	6,141	5,907	5,884
	Golf Course	1,609	1,472	1,600	610	1,600	-	-	-	-
	Total Cost Center Expenditures	282,887	279,658	370,340	127,259	313,681	291,276	292,238	292,802	299,889
Expenditures by Account Type										
Personnel										
	Salaries & Wages	72,842	74,859	79,813	38,040	81,022	79,417	80,910	82,568	84,386
	Fringe Benefits	21,597	21,778	24,813	11,401	27,270	28,289	29,874	31,615	33,484
	Total Personnel	94,439	96,636	104,626	49,441	108,293	107,707	110,784	114,184	117,871
	Supplies	9,980	14,120	14,915	5,227	11,300	11,489	11,753	11,978	12,220
Services & Charges										
	Professional Services	8,508	7,644	21,379	4,926	8,711	7,515	7,650	7,432	7,418
	Printing & Advertising	407	435	620	186	687	621	631	616	626
	Utilities	8,565	9,406	9,916	4,798	9,848	9,879	10,114	10,379	10,632
	Education & Training	252	253	448	144	542	537	546	558	568
	Travel	214	229	373	125	389	373	365	370	374
	Repairs & Maintenance	10,166	8,592	10,360	4,041	9,946	9,021	9,271	9,485	9,710
	Interfund Allocations	7,606	8,206	8,276	4,225	8,011	8,100	8,159	8,397	8,643
Debt Service:										
	Principal	18,075	21,055	22,551	7,182	22,917	22,160	25,034	19,664	16,681
	Interest & Fees	6,881	13,552	10,375	4,781	9,094	8,428	7,645	6,848	6,253
	Grants & Subsidies	4,824	5,181	8,241	1,370	5,172	5,171	5,201	5,201	5,096
	Payment In Lieu of Taxes	3,874	4,317	4,533	2,267	5,440	5,603	5,771	5,944	5,565
	Transfers Out	36,398	28,076	25,027	13,860	27,824	32,587	30,454	30,568	32,042
	Other Services & Charges	26,505	25,972	34,150	14,171	35,009	30,562	32,609	34,864	37,250
	Total Services & Charges	132,272	132,920	156,249	62,076	143,590	140,556	143,448	140,326	140,857
	Capital	46,195	35,981	94,550	10,515	50,498	31,524	26,252	26,314	28,942
	Total Expenditures by Type	282,887	279,658	370,340	127,259	313,681	291,276	292,238	292,802	299,889
	Net Surplus / (Deficit)	22,434	(6,925)	(100,491)	4,472	(39,745)	(14,269)	(11,199)	(5,915)	(5,348)
	Beginning Cash Balance	229,637	255,285	247,350	247,350	174,002	134,256	119,986	108,787	102,872
	Cash Adjustments	3,214	(1,010)	27,144	(120)	(1)	-	-	-	-
	Ending Cash Balance	255,285	247,350	174,002	251,701	134,256	119,986	108,787	102,872	97,524

Redevelopment-Controlled Funds

(000's)	Description	2014				2015	Forecast			
		2012 Actual	2013 Actual	Amended Budget	6/30/2014 Actual	Proposed Budget	2016	2017	2018	2019
REVENUE										
	Property Taxes	24,061	24,790	23,877	14,400	24,084	23,809	24,158	24,034	24,229
	Local Income Taxes	-	-	-	-	-	-	-	-	-
	Other Taxes	398	399	401	200	490	396	394	395	397
	Grants/Intergovernmental	-	167	-	-	-	-	-	-	-
	Charges for Services	1,669	1,530	1,722	773	1,697	-	-	-	-
	Interfund Allocations	-	-	-	-	-	-	-	-	-
	Fines & Forfeitures	-	-	-	-	-	-	-	-	-
	Donations	-	-	-	-	-	-	-	-	-
	Other Income	1,217	5,814	2,409	466	2,089	658	414	320	322
	Transfers In	2,899	336	11	5	11	11	1,033	11	11
	Total Revenue	30,244	33,036	28,420	15,844	28,370	24,874	26,000	24,760	24,958
EXPENDITURES										
Expenditures by Cost Center										
	General Government	-	-	-	-	-	-	-	-	-
	Public Safety	-	-	-	-	-	-	-	-	-
	Highways & Streets	-	-	-	-	-	-	-	-	-
	Economic Development	10,002	2,995	9,021	3,677	828	817	1,838	786	783
	Culture & Recreation	-	-	-	-	-	-	-	-	-
	Debt Service	6,399	10,424	10,654	5,052	9,962	9,424	12,821	9,099	8,584
	Capital Outlay	16,569	10,775	35,825	683	23,657	18,183	16,642	15,268	15,276
	Water	-	-	-	-	-	-	-	-	-
	Wastewater	-	-	-	-	-	-	-	-	-
	Civic Center	-	-	-	-	-	-	-	-	-
	Building Department	-	-	-	-	-	-	-	-	-
	Parking	-	-	-	-	-	-	-	-	-
	Solid Waste	-	-	-	-	-	-	-	-	-
	Golf Course	1,609	1,472	1,600	610	1,600	-	-	-	-
	Total Cost Center Expenditures	34,579	25,665	57,100	10,022	36,047	28,423	31,300	25,152	24,643
Expenditures by Account Type										
Personnel										
	Salaries & Wages	597	560	574	242	574	-	-	-	-
	Fringe Benefits	104	95	116	44	116	-	-	-	-
	Total Personnel	701	655	690	285	690	-	-	-	-
	Supplies	115	116	113	69	111	8	10	10	12
Services & Charges										
	Professional Services	2,829	1,554	5,845	1,220	225	181	181	180	181
	Printing & Advertising	46	24	69	20	69	25	25	25	25
	Utilities	59	57	58	21	55	8	7	7	8
	Education & Training	0	0	1	1	1	-	-	-	-
	Travel	5	9	8	8	8	-	-	-	-
	Repairs & Maintenance	1,518	217	301	182	247	133	129	132	123
	Interfund Allocations	-	-	-	-	-	-	-	-	-
Debt Service:										
	Principal	4,455	5,940	6,261	2,982	5,968	5,663	9,369	6,045	5,778
	Interest & Fees	1,930	4,474	4,381	2,064	3,983	3,750	3,441	3,043	2,795
	Grants & Subsidies	-	-	-	-	-	-	-	-	-
	Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-
	Transfers Out	2,899	336	11	5	11	11	1,033	11	11
	Other Services & Charges	3,452	1,508	3,537	2,481	1,022	462	464	432	435
	Total Services & Charges	17,193	14,120	20,473	8,985	11,589	10,232	14,648	9,874	9,355
	Capital	16,569	10,775	35,825	683	23,657	18,183	16,642	15,268	15,276
	Total Expenditures by Type	34,579	25,665	57,100	10,022	36,047	28,423	31,300	25,152	24,643
	Net Surplus / (Deficit)	(4,335)	7,371	(28,680)	5,822	(7,677)	(3,549)	(5,301)	(392)	316
	Beginning Cash Balance	38,974	40,699	48,679	48,679	28,846	21,168	17,618	12,318	11,926
	Cash Adjustments	6,059	609	8,847	213	(1)	-	-	-	-
	Ending Cash Balance	40,699	48,679	28,846	54,714	21,168	17,618	12,318	11,926	12,241
	Cash Reserves Target	-	-	-	-	-	-	-	-	-

Note: This is a summary of all funds controlled by the Redevelopment Commission, which includes all TIF funds. This is included in the City-Wide Yellow Sheet. These funds are not reported to the State of Indiana as a normal part of the budgeting process.

General Fund

Description	2012	2013	2014	6/30/2014	2015	Forecast			
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019
REVENUE									
Property Taxes	39,368	36,251	36,638	20,063	36,639	36,639	36,639	37,005	37,005
Local Income Taxes						-	-	-	-
Other Taxes	8,214	8,341	7,572	3,678	8,335	8,000	8,000	8,000	8,000
Grants/Intergovernmental	175	-	155	-	-	-	-	-	-
Charges for Services	4,082	3,905	3,540	1,960	1,804	2,000	2,200	2,300	2,400
Interfund Allocations						-	-	-	-
Fines & Forfeitures	255	320	26	11	26	30	30	30	30
Donations	290	288	346	1	346	300	300	300	300
Other Income	4,228	4,722	5,324	2,601	5,492	5,300	5,400	5,400	5,500
Transfers In	6,973	8,540	1,000	-	-	1,000	1,000	1,000	1,000
Total Revenue	63,585	62,368	54,601	28,314	52,642	53,269	53,569	54,035	54,235
EXPENDITURES									
Expenditures by Cost Center									
General Government	7,562	7,382	5,593	2,474	5,530	5,708	5,895	6,095	6,311
Public Safety	52,805	52,221	48,538	22,701	44,551	44,638	45,912	47,241	48,634
Highways & Streets	1,673	1,295	1,113	506	940	957	988	1,024	1,063
Culture & Recreation	1,236	1,322	1,572	704	1,567	1,569	1,627	1,694	1,756
Debt Service	3	12	31	9	27	34	37	31	26
Capital Outlay	120	94	108	65	27	-	15	15	-
	-	-	-	-	-	-	-	-	-
Total Cost Center Expenditures	63,399	62,326	56,955	26,460	52,642	52,907	54,473	56,099	57,790
Expenditures by Account Type									
Personnel									
Salaries & Wages	38,967	39,732	35,359	16,958	32,805	32,494	33,149	33,818	34,500
Fringe Benefits	14,030	13,407	12,538	5,898	12,610	13,235	13,989	14,810	15,688
Total Personnel	52,997	53,139	47,897	22,856	45,415	45,729	47,139	48,628	50,188
Supplies	2,376	1,213	1,338	609	699	787	801	812	826
Services & Charges									
Professional Services	771	837	1,379	461	649	873	885	899	911
Printing & Advertising	130	185	210	74	168	176	181	187	193
Utilities	625	704	673	349	778	799	821	844	867
Education & Training	123	125	156	55	130	130	132	134	137
Travel	99	112	93	42	85	86	88	91	93
Repairs & Maintenance	2,822	2,138	2,223	775	1,485	1,513	1,536	1,561	1,588
Interfund Allocations	2,275	2,484	2,036	1,027	773	794	817	839	865
Debt Service:									
Principal	4	13	27	8	23	30	33	28	23
Interest & Fees	0	2	5	2	4	4	4	3	3
Grants & Subsidies	17	15	40	2	40	40	40	40	40
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-
Transfers Out	235	735	-	-	500	-	-	-	-
Other Services & Charges	463	460	771	135	1,865	1,945	1,982	2,019	2,057
Total Services & Charges	7,564	7,809	7,612	2,929	6,500	6,390	6,519	6,645	6,776
Capital	461	166	108	65	27	-	15	15	-
Total Expenditures by Type	63,399	62,326	56,955	26,460	52,642	52,907	54,473	56,099	57,790
Net Surplus / (Deficit)	187	42	(2,354)	1,854	(0)	362	(904)	(2,064)	(3,555)
Beginning Cash Balance	27,952	28,206	28,388	28,388	26,034	26,034	26,396	25,492	23,428
Cash Adjustments	67	140	-	(1)	-	-	-	-	-
Ending Cash Balance	28,206	28,388	26,034	30,240	26,034	26,396	25,492	23,428	19,873
Cash Reserves Target	15,850	15,582	14,239	6,615	13,161	13,227	13,618	14,025	14,448

Significant Revenue Expenditure Changes

An increase in Other Services & Charges of \$1.5 million is for the contribution to St. Joseph County for Public Safety Answering Point (PSAP) consolidation. It has been offset by a reduction in the allocation of liability insurance to the police and fire departments. The General Fund is included as part of the City-Wide Yellow Sheet.

Revenue & Expenditure Summary – By Fund

<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>
Revenues										
<i>General Fund</i>	33,930,404	96,281,658	61,449,946	60,911,669	63,585,275	62,367,954	54,600,987	52,642,236	(1,958,751)	-3.6%
<i>Special Revenue Funds</i>	44,925,597	49,411,366	60,382,796	53,315,524	55,684,376	59,231,216	61,359,457	59,950,354	(1,409,103)	-2.3%
<i>Capital & Debt Service Funds</i>	4,662,564	7,001,057	5,053,703	5,024,282	5,469,086	4,178,129	3,804,785	4,650,995	846,210	22.2%
<i>Enterprise Funds</i>	66,720,909	74,262,810	77,211,833	105,738,461	115,975,757	80,207,216	85,105,333	90,522,943	5,417,610	6.4%
<i>Internal Service Funds</i>	20,512,587	18,200,236	15,865,625	17,999,349	21,154,131	22,799,127	24,855,311	26,227,515	1,372,204	5.5%
<i>Trust Funds</i>	7,821,320	14,193,476	11,011,500	12,021,517	13,207,579	10,913,212	11,702,082	11,571,742	(130,340)	-1.1%
<i>Tax Increment Financing Funds</i>	2,293,413	22,175,881	50,916,689	29,391,567	28,434,536	28,575,854	25,222,111	26,654,075	1,431,964	5.7%
<i>Redevelopment Funds</i>	1,690,650	2,379,393	6,775,365	2,337,812	1,785,930	4,448,140	3,185,479	1,703,035	(1,482,444)	-46.5%
<i>Debt Service Funds</i>	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	269,848,345	273,935,695	4,087,350	1.5%
Expenditures										
<i>General Fund</i>	66,503,546	61,327,868	59,241,185	61,438,862	63,399,284	62,326,332	56,954,789	52,642,236	(4,312,553)	-7.6%
<i>Special Revenue Funds</i>	41,204,024	35,253,141	56,823,840	53,543,871	52,199,459	55,048,410	75,802,752	67,502,810	(8,299,942)	-10.9%
<i>Capital & Debt Service Funds</i>	6,458,350	9,641,315	6,661,742	5,290,044	7,391,170	5,100,018	10,164,984	5,506,913	(4,658,071)	-45.8%
<i>Enterprise Funds</i>	75,379,209	76,041,091	76,249,124	88,645,350	91,466,805	95,162,743	130,025,850	111,033,968	(18,991,882)	-14.6%
<i>Internal Service Funds</i>	15,461,269	16,099,353	15,876,382	16,864,543	21,636,374	24,428,685	27,173,923	28,429,433	1,255,510	4.6%
<i>Trust Funds</i>	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%
<i>Tax Increment Financing Funds</i>	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%
<i>Redevelopment Funds</i>	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%
<i>Debt Service Funds</i>	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	370,339,678	313,681,121	(56,658,557)	-15.3%
Net	(50,107,095)	52,751,149	35,136,500	4,170,752	22,433,291	(6,925,500)	(100,491,333)	(39,745,426)	60,745,907	-60.4%

2015 Changes in Fund Balance Summary

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	54,600,987	56,954,789	-	(2,353,802)	26,034,289	26,034,289	52,642,236	52,642,236	-	-	26,034,289
Special Revenue Funds												
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	10,996,309	12,600,878	-	(1,604,569)	2,650,591	2,650,591	11,030,715	10,968,933	-	61,782	2,712,373
202 MOTOR VEHICLE HIGHWAY	3,679,915	9,202,986	10,008,877	-	(805,891)	2,874,024	2,874,024	8,931,300	9,681,300	-	(750,000)	2,124,024
203 RECREATION - NONREVERTING	778,249	1,471,592	1,479,064	-	(7,472)	770,777	770,777	1,578,935	1,536,262	-	42,673	813,540
209 STUDEBAKER/OLIVER 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	2,162,886	-	(85,870)	263,080	263,080	1,673,510	1,672,012	-	1,498	264,578
211 COMMUNITY INVESTMENT ADMINISTRATION	907,315	2,406,017	2,404,884	-	1,133	908,448	908,448	2,631,625	2,631,624	-	1	908,449
212 COMMUNITY INVESTMENT GRANTS	590,162	6,911,000	7,190,783	-	(279,783)	310,379	310,379	4,100,000	4,100,000	-	-	310,379
216 POLICE STATE SEIZURES	158,667	36,200	40,000	-	(3,800)	154,867	154,867	35,900	35,900	-	-	154,867
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	1,125	1,000	-	125	11,673	11,673	1,025	1,000	-	25	11,698
220 LAW ENFORCEMENT CONTINUING EDUCATION	981,226	221,500	294,802	-	(73,302)	907,924	907,924	211,000	355,980	-	(144,980)	762,944
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.L.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	274,001	-	(63,301)	403,474	403,474	203,400	247,357	-	(43,957)	359,517
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	9,500	18,000	-	(8,500)	19,485	19,485	18,000	18,000	-	-	19,485
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	34,055	30,000	-	4,055	20,262	20,262	10,000	10,000	-	-	20,262
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 COIS MORE GRANT	113,342	41,600	141,600	-	(100,000)	13,342	13,342	128,258	141,600	-	(13,342)	-
299 POLICE FEDERAL DRUG ENFORCEMENT	385,160	83,636	166,499	-	(82,863)	302,297	302,297	77,000	225,000	-	(148,000)	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 RELIEF	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	61,359,457	75,802,752	(590)	(14,443,295)	47,093,404	47,093,404	59,950,354	67,502,811	-	(7,552,457)	39,540,947
Debt Service Fund												
313 HALL OF FAME DEBT SERVICE	716,336	649,990	1,271,300	-	(621,310)	95,026	95,026	1,274,056	1,266,820	-	7,236	102,262
Capital Project Funds												
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	542,690	-	1	583,659
407 CUMULATIVE CAPITAL IMPROVEMENT	176,724	434,150	369,800	-	64,350	241,074	241,074	422,150	365,625	-	56,525	297,599
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	76,725	53,200	-	23,525	480,335	480,335	101,500	60,000	-	41,500	521,835
434 CRED FUND	9,537	651,000	650,950	-	50	9,587	9,587	650,000	650,000	-	-	9,587
450 PALAIS ROYALE HISTORIC PRESERVATION	53,395	10,500	10,000	-	500	53,895	53,895	16,150	16,150	-	-	53,895
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	3,804,785	10,164,984	(1)	(6,360,199)	5,131,527	5,131,527	4,650,995	5,506,912	-	(855,917)	4,275,610

2015 Changes in Fund Balance Summary

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
Enterprise Funds												
287	-	-	-	-	-	-	-	750,000	750,000	-	-	-
288	5,554,585	2,661,060	6,287,299	-	(3,626,239)	1,928,346	1,928,346	5,676,065	6,657,033	-	(980,968)	947,378
600	151,741	3,845,305	3,798,909	-	46,396	198,137	198,137	4,154,113	4,154,114	-	(1)	198,136
601	884,188	1,041,468	1,597,808	-	(556,340)	327,848	327,848	1,108,726	738,727	-	369,999	697,847
610	795,275	5,375,201	5,854,463	-	(479,262)	316,013	316,013	5,712,289	5,871,908	-	(159,619)	156,394
611	118,441	836,202	996,070	(41,427)	(159,868)	-	-	753,011	752,811	-	200	200
620	3,509,756	14,792,778	14,842,004	-	(49,226)	3,460,530	3,460,530	14,760,483	15,608,240	-	(847,757)	2,612,773
622	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	812,630	5,000	811,011	-	(806,011)	6,619	6,619	-	-	-	-	6,619
624	1,452,815	6,040	6,000	-	40	1,452,855	1,452,855	6,000	6,000	-	-	1,452,855
625	5,337	2,057,224	2,057,224	-	-	5,337	5,337	2,050,078	2,050,078	-	-	5,337
626	1,565,676	90,073	-	-	90,073	1,655,749	1,655,749	-	-	-	-	1,655,749
629	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	1,363,696	578,270	549,978	-	28,292	1,391,988	1,391,988	549,200	545,705	-	3,497	1,395,485
641	7,286,003	34,989,128	35,556,194	-	(567,066)	6,718,937	6,718,937	35,334,467	36,943,183	-	(1,608,716)	5,110,221
642	4,044,566	4,039,000	9,436,035	(1,656,795)	(5,397,035)	304,326	304,326	5,398,000	5,359,000	-	39,000	343,326
643	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	-	-	-	-	-	-	-	-	-	-	-	-
647	1,141	-	1,144	-	(1,144)	(3)	(3)	-	-	-	-	(3)
649	782,807	9,809,145	9,802,231	-	6,914	789,721	789,721	9,288,088	9,282,109	-	5,979	795,700
650	-	-	-	-	-	-	-	-	-	-	-	-
651	2	-	-	-	-	2	2	-	-	-	-	2
653	7,286,828	-	-	-	-	7,286,828	7,286,828	-	-	-	-	7,286,828
658	2,215	-	2,221	-	(2,221)	(6)	(6)	-	-	-	-	(6)
659	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	18,299,027	65,000	18,868,570	(15,504,543)	(18,803,570)	15,000,000	15,000,000	20,000	15,000,000	-	(14,980,000)	20,000
663	-	-	-	-	-	-	-	-	-	-	-	-
664	4,468	-	-	-	-	4,468	4,468	-	-	-	-	4,468
665	-	-	-	-	-	-	-	-	-	-	-	-
670	887,475	4,569,912	4,564,898	-	5,014	892,489	892,489	4,532,562	4,532,562	-	-	892,489
671	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	85,105,333	130,025,850	(24,927,752)	(44,920,517)	53,277,960	53,277,960	90,522,943	111,033,968	-	(20,511,025)	32,766,935
Internal Service Funds												
222	1,465,707	7,892,131	8,036,532	-	(144,401)	1,321,306	1,321,306	8,121,097	8,111,630	-	9,467	1,330,773
224	-	-	-	-	-	-	-	271,850	271,850	-	-	-
226	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	452,953	123,160	80,580	-	42,580	495,533	495,533	124,200	71,100	-	53,100	548,633
711	5,661,447	13,790,450	15,931,637	-	(2,141,187)	3,520,260	3,520,260	16,223,345	16,691,935	-	(468,590)	3,051,670
713	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	24,855,311	27,173,923	-	(2,318,612)	10,707,022	10,707,022	26,227,515	28,429,433	-	(2,201,918)	8,505,104
Trust & Agency Funds												
701	938,100	5,391,332	5,874,445	-	(483,113)	454,987	454,987	5,211,592	5,666,579	-	(454,987)	-
702	1,708,656	6,310,500	7,221,941	-	(911,441)	797,215	797,215	6,360,000	6,832,235	-	(472,235)	324,980
703	273	-	-	-	-	273	273	-	-	-	-	273
709	2,979	-	-	-	-	2,979	2,979	-	-	-	-	2,979
712	696	-	-	-	-	696	696	-	-	-	-	696
718	294,749	-	-	-	-	294,749	294,749	-	-	-	-	294,749
725	1,339,598	-	-	-	-	1,339,598	1,339,598	-	-	-	-	1,339,598
730	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	11,702,082	13,116,981	(5,000)	(1,414,899)	2,912,086	2,912,086	11,571,742	12,518,814	-	(947,072)	1,965,014
Total City Funds	192,034,269	241,427,955	313,239,279	(24,933,343)	(71,811,324)	145,156,288	145,156,288	245,565,785	277,634,174	-	(32,068,389)	113,087,899

2015 Changes in Fund Balance Summary

Redevelopment Commission 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
Tax Increment Financing Funds												
524 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	4,178,036	5,829,261	-	(1,651,225)	953,249	953,249	4,344,202	4,344,202	-	-	953,249
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	829,000	2,806,117	-	(1,977,117)	1,031,674	1,031,674	827,000	1,252,000	-	(425,000)	606,674
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	1,256,691
431 TIF Southside Development Area #2 - Erskine Comm	-	-	-	-	-	-	-	-	-	-	-	-
432 TIF Southside Development Area #3 - Erskine Village	6,968,686	27,000	494,151	-	(467,151)	6,501,535	6,501,535	25,000	489,380	-	(464,380)	6,037,155
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	2,396,200	3,583,228	-	(1,187,028)	1,367,051	1,367,051	2,604,000	3,425,632	-	(821,632)	545,419
Total Tax Increment Financing Funds	47,868,848	25,222,111	51,797,693	(2,210,000)	(26,575,582)	23,503,266	23,503,266	26,654,075	32,809,241	-	(6,155,166)	17,348,100
Redevelopment Funds												
305 SBCDA Bond Proceeds - 2003	-	-	-	-	-	-	-	-	-	-	-	-
428 Redevelopment District Capital - AEDA2003	-	-	-	-	-	-	-	-	-	-	-	-
433 Redevelopment Administration General	25,749	-	20,000	-	(20,000)	5,749	5,749	252	6,000	-	(5,748)	1
438 Covaleski Bond Construction	-	-	-	-	-	-	-	-	-	-	-	-
439 Certified Technology Park	3,682,595	1,462,000	3,600,000	-	(2,138,000)	1,544,595	1,544,595	4,404	1,549,000	-	(1,544,596)	(1)
454 Airport Urban Enterprise Zone	376,372	1,500	-	-	1,500	377,872	377,872	1,500	-	-	1,500	379,372
619 Bladthorn Golf Course Operations	83,729	1,721,979	1,671,706	-	-	134,002	134,002	1,696,879	1,671,706	-	25,173	159,175
Total Redevelopment Funds	4,168,445	3,185,479	5,291,706	-	(2,156,500)	2,062,218	2,062,218	1,703,035	3,226,706	-	(1,523,671)	538,547
Debt Service Funds												
314 Redev 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 Covaleski Bond Debt Reserve	503,472	1,800	-	-	1,800	505,272	505,272	1,800	-	-	1,800	507,072
319 Redevelopment Bond - Bladthorn Golf	-	-	-	-	-	-	-	-	-	-	-	-
328 SBCDA 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	28,420,390	57,100,399	(2,210,000)	(28,680,009)	28,845,500	28,845,500	28,369,910	36,046,947	-	(7,677,037)	21,168,463
Grand Total	247,349,778	269,848,345	370,339,678	(27,143,343)	(100,491,333)	174,001,788	174,001,788	273,935,695	313,681,121	-	(39,745,426)	134,256,362

Generally, City operating funds are budgeted at breakeven, with revenue equal to expenditures. Certain funds such as the Health Insurance Fund and the Public Safety LOIT Fund have an operating deficit. However, there is planned spend down of cash in certain operating and capital projects for priority projects (i.e. Vacant & Abandoned Housing, Smart Streets, Economic Development, etc). In addition, unspent encumbrances of \$33.5 million carried forward at December 31, 2013 resulting in an increase in the 2014 expenditure budget.

Revenues

Total revenue for the City of South Bend is estimated at \$273,935,695 for 2015, which is a 1.5% increase from total estimated revenue of \$269,848,345 for 2014. The following is a discussion of major revenue categories and trends:

Property Taxes – \$69,690,508, 25.44%

Property taxes are based on the net assessed valuation of real and personal property in the City multiplied by the tax rate as determined by the Indiana Department of Local Government Finance. Property taxes are an important source of revenue for the General Fund, Parks & Recreation Fund, Cumulative Capital Development Fund, Hall of Fame Bond Fund and Tax Increment Financing (TIF) Funds. Property tax revenue is limited by “circuit breaker” property tax reform that limits the amount of property taxes paid to a fixed percentage of gross assessed valuation—1% for homestead/residential, 2% for rental, 3% for commercial/personal property. The effect of circuit breaker property tax reform and lower net assessed values has reduced property tax revenue received by the City in recent years:

2015 Estimated	\$69,690,508
2014 Estimated	\$68,792,000
2013 Actual	\$69,980,288
2012 Actual	\$72,904,531
2011 Actual	\$72,962,173
2010 Actual	\$77,288,804

Local Option Income Taxes – \$24,293,474, 8.87%

Local option income taxes are based on employee wages earned in Saint Joseph County multiplied by the tax rate and then allocated to the local governmental units in the county based on several factors including property tax levy amounts. Saint Joseph County has adopted three local option income taxes (LOIT) that result in direct revenue to the City—namely, the County Option Income Tax (.6% of wages), the Economic Development Income Tax (.4% of wages) and the Public Safety Local Option Income Tax (.25% of wages). In addition, the Saint Joseph County has adopted the Property Tax Replacement LOIT (.5% of wages) that results in no direct revenue to the City but does reduce circuit breaker property tax losses. LOIT revenue has been strong in recent years as the local economy continues to improve. During 2012, the State of Indiana made a one-time payment of additional LOIT to make up for some prior state accounting errors:

2015 Estimated	\$24,293,474
2014 Estimated	\$23,822,661
2013 Actual	\$21,916,677
2012 Actual	\$24,285,128
2011 Actual	\$19,691,947
2010 Actual	\$22,817,693

Charges for Services – \$73,126,615, 26.69%

Charges for services are fees charged by the City’s enterprise funds (i.e. Wastewater, Water Works, Solid Waste, Century Center convention facility) and certain governmental funds (i.e. Parks & Recreation) for services provided. Most fees charged have remained the fairly consistent in recent years with the exception of the fees charged by Wastewater that have increased each year in order to finance capital improvements to wastewater plant and collection system in response to an EPA-mandated consent decree agreed to by the City. The annual rate increases in Wastewater Fees are as follows:

2015	5%
2014	5%
2013	9%
2012	9%
2011	9%

Total charges for services revenue is as follows:

2015 Estimated	\$73,126,615
2014 Estimated	\$71,622,687
2013 Actual	\$67,363,085
2012 Actual	\$66,262,435
2011 Actual	\$62,364,971
2010 Actual	\$59,549,775

Gasoline Tax – \$4,647,000, 1.7%

Distributions of gasoline tax revenue are made monthly by the Indiana Department of Revenue to the City for use in the construction, operation and maintenance of streets. Distributions are based on a formula that takes into account population, road and street mileage and other factors. Gas tax

revenue has increased in recent years due to the improved economy and additional funding provided by the Indiana Legislature.

Total gasoline tax revenue is as follows:

2015 Estimated	\$4,647,000
2014 Estimated	\$4,713,418
2013 Actual	\$4,007,993
2012 Actual	\$3,809,100
2011 Actual	\$3,982,030
2010 Actual	\$3,986,314

Payment in Lieu of Taxes – \$5,439,810, 1.99%

Payment in lieu of tax (PILOT) revenue is received as an internal charge to the City's Wastewater and Water Works utility funds. PILOT is computed as the net book value of the capital assets of the utilities multiplied by the property tax rate. PILOT revenue is received by the General Fund, Parks & Recreation Fund, Hall of Fame Bond Fund and Cumulative Capital Development Fund. The City has elected not to charge the maximum amount of PILOT computed but did increase PILOT revenue by 20% from 2014 to 2015 to assist in balancing the budget.

Total PILOT revenue is as follows:

2015 Estimated	\$5,439,810
2014 Estimated	\$4,533,175
2013 Actual	\$4,317,310
2012 Actual	\$3,873,628
2011 Actual	\$3,689,171
2010 Actual	\$3,513,495

Investment Earnings – \$970,034, .35%

Interest rates earned on City cash reserves and investments have been low in recent years and are less than 1% per year on average. The City has a custodial investment agreement with a local financial institution to manage its investments in a professional manner. One of the goals of the investment manager is to increase yields over what a normal certificate of deposit would pay. Investment earnings increased in 2012-2014 as the City has accumulated additional cash reserves and has authorized the investment manager to invest a certain percentage of the portfolio in 2-5 year

maturities. The City is limited by state law to only invest in fixed income instruments. Investment earnings are budgeted to decline during 2015 as there are budgeted spend downs in certain TIF and other capital funds.

Total investment earnings revenue is as follows:

2015 Estimated	\$970,034
2014 Estimated	\$1,267,886
2013 Actual	\$1,119,139
2012 Actual	\$1,474,283
2011 Actual	\$643,643
2010 Actual	\$809,279

Wheel Tax Revenue – \$2,050,000, .75%

Effective January 1, 2004, Saint Joseph County enacted a wheel tax of \$25 per year for most vehicles registered in the county. The wheel tax revenue is collected by the State of Indiana and distributed periodically to the local governmental units in the county based on a formula. Wheel tax revenue has remained fairly consistent from year to year.

Total wheel tax revenue is as follows:

2015 Estimated	\$2,050,000
2014 Estimated	\$2,000,000
2013 Actual	\$2,045,213
2012 Actual	\$1,795,538
2011 Actual	\$1,863,283
2010 Actual	\$1,975,397

City Administration/GIS Fee Allocation – \$3,642,953, 1.33%

The General Fund charges a fee to other non-general fund departments to cover a portion of the general and administrative costs of the Mayor’s Office, City Clerk’s Office, Common Council, Administration & Finance, Legal Department and GIS Department. The costs of these “overhead” departments are paid from the General Fund and charged back to other funds based on their respective adopted expenditure budgets(City Administration Fee) or based on services provided (GIS Fee). The allocations are charged back on a monthly basis. These fee allocations have increased in recent years to help balance the General Fund budget but still represent only approximately 70% of costs actually paid by the General Fund.

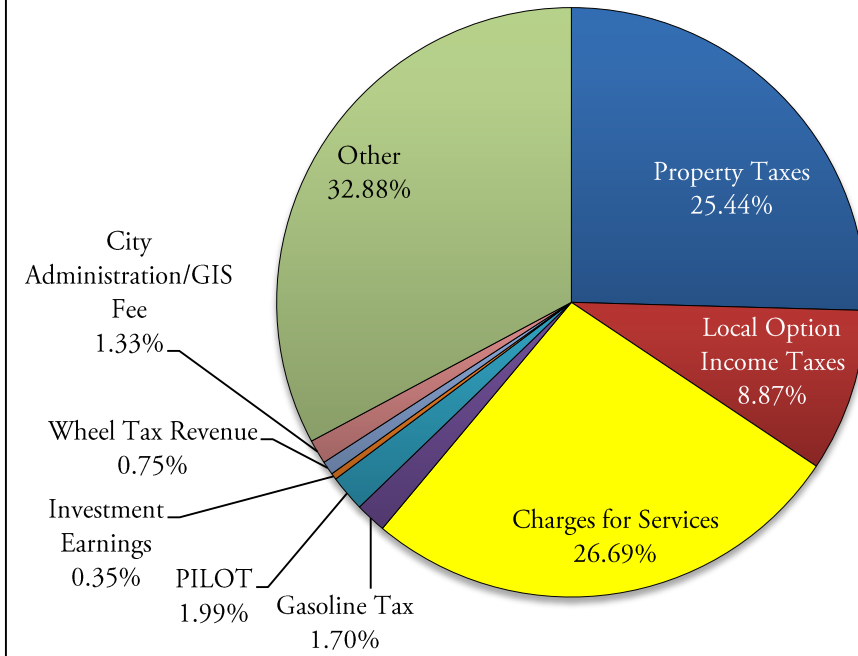
Total City Administration/GIS fee allocation revenue is as follows:

2015 Estimated	\$3,642,953
2014 Estimated	\$3,470,989
2013 Actual	\$3,228,996
2012 Actual	\$2,868,204
2011 Actual	\$2,379,984
2010 Actual	\$1,335,091

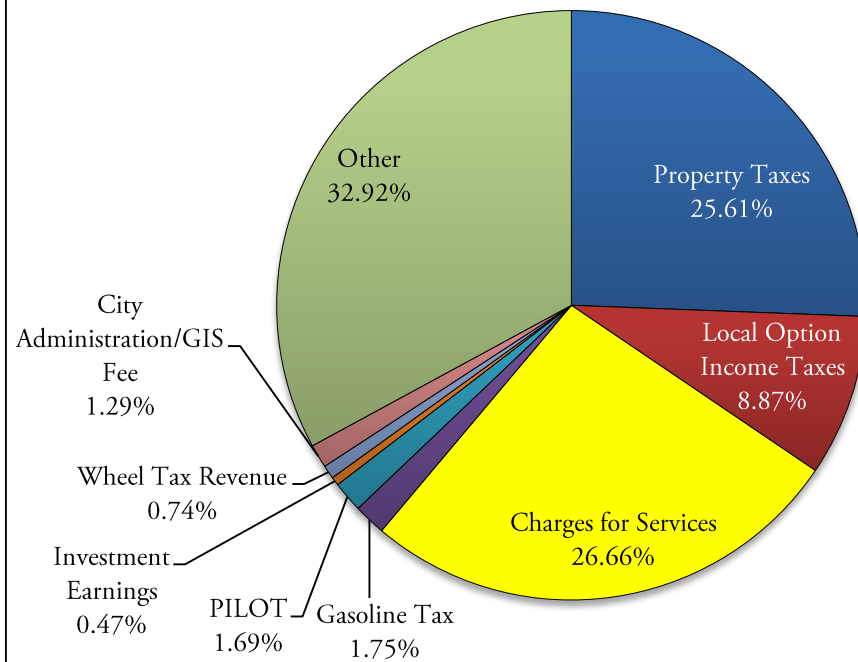
Other Revenue – \$90,075,301, 32.88%

The City collects a variety of other revenue including hotel/motel tax, professional sports development tax, certified technology park funding, internal charges to other City funds (i.e. health insurance premiums), commercial vehicle excise tax, auto excise tax, cable television franchise fees, community development block grants, community support from a local university and other revenue. The revenue collection is monitored on a monthly basis and a report of revenue and expenditures is prepared monthly by the Department of Administration & Finance and distributed to the Mayor, Administration Officials, Department Heads, Fiscal Officers and the Common Council. The monthly financial report is also posted to the City website.

2015 Estimated Revenue by Category



2014 Estimated Revenue by Category



Capital and Debt

Capital Expenditures

Overview

The City budgets for capital assets using a 5-year window, asking each department to consider their capital needs over this period. The most common capital requests are vehicle and operating equipment replacements, based upon the expected lives of the equipment.

Assets will be capitalized where: (1) ownership title is held by the City of South Bend, (2) the acquisition cost of the item exceeds the capitalization threshold identified in the following table, and (1) the item has a useful life in excess of one year.

<u>Asset Category</u>	<u>Capitalization Threshold</u>
Land	All land is capitalized
Construction in Progress	All construction in progress is capitalized
Infrastructure	\$250,000
Buildings	\$100,000
Land & Building Improvements	\$100,000
Intangibles	\$100,000
Machinery & Equipment	\$ 10,000
Computer & Office Equipment	\$ 10,000
Vehicles	\$ 10,000

Budgeting for constructed items such as infrastructure projects generally follow the same guideline, although there are extra challenges because there are so many factors that could change the shape of the cash flows the projects, not the least of which, in Northern Indiana, is weather. Further, projects for years 4-5 may not be developed yet.

All capital items are required to have a payment method assigned to them: either Cash for outright purchase or Lease for anything paid in installments such that cash is not impacted as heavily in any particular year. The worksheets for the budget include a template to aid fiscal officers in estimating annual lease payments and these amounts are expected to be part of the departments' Debt Service line in the body of the budget document. Capital acquired by cash has its own line in the document. These distinctions are necessary since our budget documents are developed with an eye toward the cash balances of each fund.

Supplementary analysis is performed throughout the budget process to ensure that capital costs are properly incorporated into the budget, necessary because capital acquisition isn't directly related to cash flow and is set off in a separate portion of the budget document. Analysis is also performed to review capital acquisition trends by department, to alert the administration to any unexpected changes in capital acquisition requests and allow administration to address those changes as needed.

Five Year Capital Improvement Plan Summary

Fund/Department	Fund/Dept Number	2015 Budget	2016 Projection	2017 Projection	2018 Projection	2019 Projection	Total
City Clerk	101-0201	13,400	-	-	-	-	13,400
Palais Royale	101-0405	14,000	-	15,000	15,000	-	44,000
Engineering	101-0602	40,000	30,000	-	-	-	70,000
Motor Vehicle Highway	202	100,000	200,000	200,000	200,000	200,000	900,000
Recreation Non-reverting	203	-	-	25,000	-	-	25,000
Law Enforcement Continuing Education	220	50,000	50,000	50,000	50,000	50,000	250,000
Central Services Capital	224	271,850	40,000	40,000	-	120,000	471,850
Liability Insurance	226	10,000	-	10,000	-	10,000	30,000
Local Roads and Streets	251	517,000	500,000	380,000	360,000	350,000	2,107,000
EMS Fire Capital	287	2,028,500	-	-	-	-	2,028,500
Indiana River Rescue	291	25,000	-	-	-	-	25,000
Police Grants	292	90,000	-	-	-	-	90,000
COPS MORE Grant	295	60,600	-	-	-	-	60,600
Police Federal Drug Enforcement	299	90,000	90,000	90,000	90,000	90,000	450,000
TIF Revenue-Airport	324	15,864,602	10,398,691	10,403,183	10,396,453	10,411,511	57,474,440
Zoo Endowment	403	49,000	-	-	-	-	49,000
COIT	404	811,000	-	-	-	-	811,000
Park Non-reverting Capital	405	75,000	139,000	130,000	130,000	130,000	604,000
Major Moves Construction	412	1,330,000	600,000	600,000	600,000	600,000	3,730,000
Morris PAC Capital	416	-	-	-	50,000	40,000	90,000
TIF Revenue-Downtown General	420	1,028,009	1,492,942	1,271,732	1,212,244	1,205,017	6,209,944
TIF Revenue-West Washington	422	722,000	422,000	422,000	422,000	422,000	2,410,000
TIF revenue-Central Medical Svc Area	426	1,610,908	-	-	-	-	1,610,908
TIF Revenue-Northeast District	429	1,252,000	827,000	827,000	827,000	827,000	4,560,000
TIF Revenue-Southside Dev Area #1	430	1,620,000	5,042,000	3,500,000	2,410,000	2,410,000	14,982,000
TIF Revenue-Douglas Road	435	-	-	218,081	-	-	218,081
Certified Technology Park	439	1,549,000	-	-	-	-	1,549,000
Consolidated Building	600	85,500	222,100	73,500	158,900	145,000	685,000
Solid Waste Capital	611	916,000	1,260,000	982,000	900,000	1,080,000	5,138,000
Blackthorn Golf Operations	619	49,500	105,000	77,000	110,000	120,000	461,500
Water Works Capital	622	753,000	969,000	732,000	670,000	495,000	3,619,000
Sewage Works Capital	642	5,359,000	8,890,500	7,064,500	8,594,000	11,301,000	41,209,000
2011 Sewer Bond	659	1,700,000	-	-	-	-	1,700,000
2012 Sewer bond	661	15,000,000	-	-	-	-	15,000,000
Century Center	670	243,951	250,000	250,000	300,000	350,000	1,393,951
Total		53,328,820	31,528,233	27,360,996	27,495,597	30,356,528	170,070,174

	2015 Budget	2016 Projection	2017 Projection	2018 Projection	2019 Projection	Total
Summary by Funding Source						
Cash	52,287,320	30,016,133	26,305,496	26,436,697	29,131,528	164,177,174
Capital Lease	1,041,500	1,512,100	1,055,500	1,058,900	1,225,000	5,893,000
Bond	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	53,328,820	31,528,233	27,360,996	27,495,597	30,356,528	170,070,174

Summary by Type						
Vehicles	2,832,600	3,321,600	2,220,000	1,930,900	1,651,000	11,956,100
Computer Equipment	367,000	-	30,000	45,000	-	442,000
Machinery & Equipment	3,512,500	1,629,000	774,000	1,127,000	1,280,000	8,322,500
Office Equipment	37,400	-	15,000	15,000	-	67,400
Furniture & Fixtures	-	-	-	-	-	-
Building & Building Improvements	1,015,801	250,000	250,000	300,000	350,000	2,165,801
Land & Land Improvements	26,013,519	19,282,633	17,621,996	16,227,697	16,225,528	95,371,373
Water & Wastewater Systems	19,550,000	7,045,000	6,450,000	7,850,000	10,850,000	51,745,000
Other	-	-	-	-	-	-
Total	53,328,820	31,528,233	27,360,996	27,495,597	30,356,528	170,070,174

Depreciation Expense - 2013 CAFR	
Governmental Activities	
General Government	660,287
Public Safety	3,248,469
Highways & Streets	11,939,894
Culture and Recreation	3,165,783
Economic Development	700,122
Internal Service Funds	115,781
Business-Type Activities	
Water Works	1,924,933
Wastewater	6,266,922
Century Center	763,962
Building Department	24,144
Parking Garages	260,960
Solid Waste	331,220
Blackthorn Golf Course	157,513
Total Depreciation Expense	29,559,990
Depreciation expense is a non-cash item and is not budgeted. Depreciation expense, however, is a rough indicator of the amount of capital spending that a local government must make to keep capital assets at minimally acceptable service levels.	

The Financial Impact of Capital Investment
Capital Leases are favored by enterprise funds and those funds with relatively steady revenue streams and are used for routine replacement for larger items such as vehicles.
Cash Purchases are used for one-time or infrequent acquisitions such as infrastructure improvement ("Smart Streets" and the City's Long-Term Control Plan for sewer control). These expenditures are usually made from funds with limited revenue streams and are not expected to require ongoing financial resources beyond basic maintenance. These purchases are considered carefully to ensure that a) the funding source can support the expenditures, b) there is an adequate Return On Investment (ROI) for the expenditures, and c) the ongoing maintenance of the project can be supported either by additional revenue streams created by the project or by other resources of the City.
None of the capital purchases or leases are expected to have a significant impact on the ongoing operating budget. The purchase of certain CNG vehicles for Public Works and Public Safety is expected to result in reduced fuel costs, but the actual benefit is difficult to quantify. There are no anticipated changes in City personnel due to these capital expenditures.

Debt

Debt Policy

1. Debt management will provide for the protection and maintenance of the City's AA bond rating, the maintenance of adequate debt service reserves, compliance with debt covenant provisions, and appropriate disclosure to investors, underwriters, and rating agencies.
2. The City's compliance officer is the City Controller. Compliance monitoring will be performed annually.
3. The term of any City debt issue, including lease-purchases, shall not exceed the useful life of the assets being acquired by the debt issue.
4. All debt issuance shall comply with federal, State and City requirements. All IRS regulations in regards to post-issuance tax compliance will be followed.
5. The City shall maintain an ongoing performance monitoring system of the various outstanding bond indebtedness. This is particularly important as funds borrowed for a project today are not available to fund other projects tomorrow and funds committed for debt service payments today are not available to fund operations in the future.
6. The City shall maintain all spending records related to bond issuance until at least three years after the final maturity is redeemed.
7. The City will maintain good, ongoing communication with bond rating agencies about its financial condition. The City will follow a policy of full disclosure on every financial report and bond prospectus (Official Statement).
8. Accompanying each debt issue will be an assessment of the City's capacity to repay the debt. The assessment will address the effects on the current operating budget, as well as identify the resources that will be utilized to repay the debt.
9. Long-term borrowing will not be used to finance current operations or normal maintenance and will only be considered for significant capital and infrastructure improvements.
10. The City will try to keep the average maturity of general obligation bonds at or below twenty years.
11. The City will generally conduct financings on a competitive basis. However, negotiated financings may be used due to market volatility or the use of an unusual or complex financing or security structure.
12. The City will not issue tax or revenue anticipation notes.
13. The City will strive to maintain a reliance on pay-go financing for its capital improvements, whenever possible.
14. The City will follow the general debt limits as stated by Indiana law, which mandates a 2% debt limit on net assessed valuation for certain type of general obligation and other debt.
15. The city will report all debt to the Indiana Department of Local Government Finance (DLGF) using its Gateway Reporting program.

**CITY OF SOUTHBEND, INDIANA
COMPUTATION OF LEGAL DEBT MARGIN
DECEMBER 31, 2013 (\$'s whole)**

Civil City

Net Assessed Valuation (2012 pay 2013) of Taxable Property in \$	\$2,336,906,810
Debt limit: 2% of one third thereof	15,579,379
Less Bonds subject to limitation:	
County Economic Development Income Tax Refundin Revenue Bonds, Series 2006 A	(1,455,000)
County Economic Development Income Tax Refunding Revenue Bonds, Series 2006 B	(1,360,000)
Redevelopment District Taxable Revenue Bonds, Series 2010	(3,520,000)
Issuance Margin	\$9,244,379
Percentage of Debt to Debt Limit	40.66%

Redevelopment District

Net Assessed Valuation (2012 pay 2013) of Taxable Property in \$	\$2,336,906,810
Debt limit: 2% of one third thereof	15,579,379
Less Bonds subject to limitation:	
Special Taxing District Bonds of 2002	(3,405,000)
Issuance Margin	\$12,174,379
Percentage of Debt to Debt Limit	21.86%

A 2% debt limit is established by the Constitution of the State of Indiana. This limit is established for general obligation bonds, Economic Development Income Tax revenue bonds, tax revenue notes and other types of indebtedness. This limitation does not include revenue bonds payable from governmental funds (excluding EDIT bonds) shown in the general long term debt account group. Indiana law allows the creation of separate municipal corporations to provide vital governmental functions. Each of these municipal corporations (including the Redevelopment Authority and Redevelopment Commission) has its own 2% debt limit, even if they have the same or similar boundaries.

Legal Debt Margin – Trailing Ten Fiscal Years

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Civil City										
Debt Limit (1)	\$18,719,002	\$18,792,699	\$18,901,773	\$20,149,048	\$19,840,538	\$17,792,583	\$16,356,704	\$15,495,323	\$15,599,467	\$15,579,379
Total Net Debt Applicable To Limit	8,937,500	8,395,000	7,367,825	6,685,000	6,105,000	5,500,000	9,850,000	8,910,000	7,650,000	6,335,000
Debt Margin	9,781,502	10,397,699	11,533,948	13,464,048	13,735,538	12,292,583	6,506,704	6,585,323	7,949,467	9,244,379
Percentage of Debt Limit	<u>47.75%</u>	<u>44.67%</u>	<u>38.98%</u>	<u>33.18%</u>	<u>30.77%</u>	<u>30.91%</u>	<u>60.22%</u>	<u>57.50%</u>	<u>49.04%</u>	<u>40.66%</u>
Redevelopment District										
Debt Limit (1)	\$18,719,002	\$18,792,699	\$18,901,773	\$20,149,048	\$19,840,538	\$17,792,583	\$16,356,704	\$15,495,323	\$15,599,467	\$15,579,379
Total Net Debt Applicable To Limit	6,998,000	6,115,000	5,850,000	5,580,000	5,300,000	5,010,000	4,715,000	4,085,000	4,085,001	3,405,000
Debt Margin	11,721,002	12,677,699	13,051,773	14,569,048	14,540,538	12,782,583	11,641,704	11,410,323	11,514,466	12,174,379
Percentage of Debt Limit	<u>37.38%</u>	<u>32.54%</u>	<u>30.95%</u>	<u>27.69%</u>	<u>26.71%</u>	<u>28.16%</u>	<u>28.83%</u>	<u>26.36%</u>	<u>26.19%</u>	<u>21.86%</u>
<p>(1) A 2% of net assessed value debt limit has been established by the Constitution of the State of Indiana for certain type of debt including general obligation bonds, Economic Development Income Tax bonds and tax revenue notes. This limitation does not apply to revenue bonds payable from governmental or proprietary funds.</p>										

Debt Service Summary 2014-2033

By Activity

	2014	2015	2016	2017	2018	2019 - 2023	2024 - 2028	2029 - 2033
Governmental activities:								
General Government	\$ 1,129,755	\$ 1,111,504	\$ 1,103,458	\$ 805,512	\$ 598,989	\$ 1,477,662	\$ -	\$ -
Public Safety	2,498,348	2,988,628	2,875,494	2,624,420	2,439,104	9,234,998	2,048,456	2,137,076
Highways and Streets	327,405	450,044	450,044	397,212	319,873	122,639	-	-
Economic Development	13,011,850	11,993,771	10,888,207	10,310,123	9,229,721	37,745,930	21,568,590	13,356,464
Culture and Recreation	1,334,714	1,333,980	1,197,664	532,661	3,539	-	-	-
Total governmental activities	\$ 18,302,072	\$ 17,877,927	\$ 16,514,868	\$ 14,669,929	\$ 12,591,225	\$ 48,581,229	\$ 23,617,046	\$ 15,493,541
Business-type activities:								
Water	\$ 2,053,190	\$ 2,046,544	\$ 2,048,498	\$ 2,048,808	\$ 2,042,341	\$ 9,082,480	\$ 6,469,011	\$ 2,757,484
Wastewater	9,656,509	9,691,330	9,674,978	9,617,996	9,431,477	39,744,841	33,203,254	12,769,550
Civic center	830,658	880,188	875,488	877,688	635,388	1,942,181	935,538	-
Building department	15,872	20,553	16,203	11,853	5,635	4,088	-	-
Parking	200,000	200,000	200,000	200,000	200,000	1,000,000	400,000	-
Solid waste	737,290	659,083	578,996	546,532	168,868	1,128	-	-
Golf course	10,579	10,579	10,579	10,579	6,700	3,350	-	-
Total Business-Type activities	\$ 13,504,098	\$ 13,508,276	\$ 13,404,742	\$ 13,313,456	\$ 12,490,408	\$ 51,778,069	\$ 41,007,802	\$ 15,527,034
GRAND TOTAL	\$ 31,806,170	\$ 31,386,203	\$ 29,919,609	\$ 27,983,385	\$ 25,081,633	\$ 100,359,298	\$ 64,624,848	\$ 31,020,575

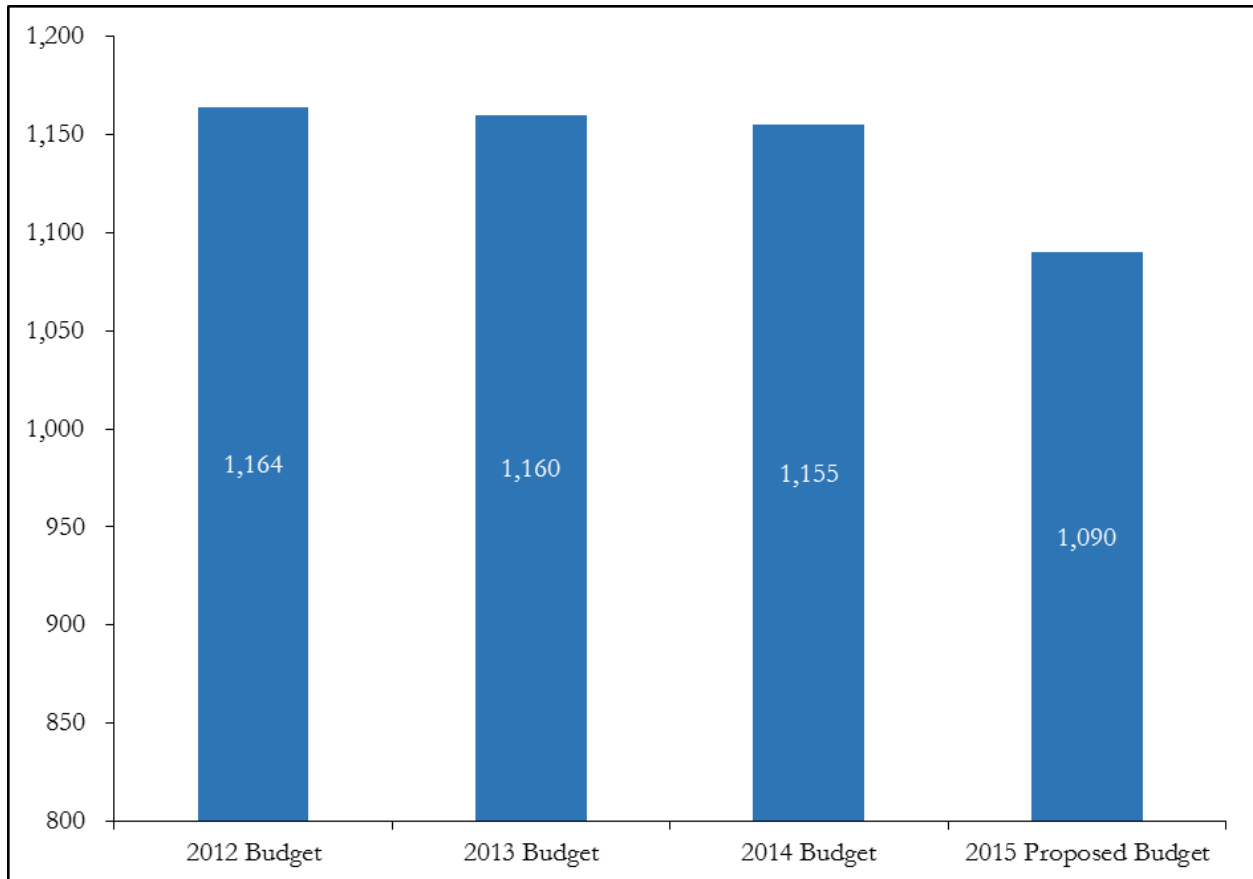
By Major Fund

	2014	2015	2016	2017	2018	2019 - 2023	2024 - 2028	2029 - 2033
Governmental Funds:								
General Fund	\$ 23,773	\$ 24,189	\$ 21,140	\$ 19,789	\$ 13,045	\$ 4,335	\$ -	\$ -
Parks & Recreation	294,451	296,768	152,064	7,361	3,539	-	-	-
COIT	2,118,358	2,278,322	2,077,581	1,781,269	1,517,721	4,456,294	400,000	-
EDIT	1,921,783	1,913,313	1,929,630	965,233	-	-	-	-
Airport TIF	3,229,935	2,748,688	2,851,608	2,846,816	2,853,545	12,364,565	1,091,080	-
Nonmajor Funds	10,713,773	10,616,649	9,482,845	9,049,462	8,203,376	31,756,036	22,125,966	15,493,541
Total Governmental Funds	\$ 18,302,072	\$ 17,877,927	\$ 16,514,868	\$ 14,669,929	\$ 12,591,225	\$ 48,581,229	\$ 23,617,046	\$ 15,493,541
Proprietary Funds:								
Water Works	\$ 4,508	\$ 6,272	\$ 6,272	\$ 6,272	\$ 6,125	\$ -	\$ -	\$ -
Wastewater	329,909	381,324	381,139	348,895	182,778	255,726	-	-
Nonmajor Funds	13,169,681	13,120,680	13,017,330	12,958,289	12,301,504	51,522,343	41,007,802	15,527,034
Total Proprietary Funds	\$ 13,504,098	\$ 13,508,276	\$ 13,404,742	\$ 13,313,456	\$ 12,490,408	\$ 51,778,069	\$ 41,007,802	\$ 15,527,034
GRAND TOTAL	\$ 31,806,170	\$ 31,386,203	\$ 29,919,609	\$ 27,983,385	\$ 25,081,633	\$ 100,359,298	\$ 64,624,848	\$ 31,020,575

Personnel Summaries

Position Summary Schedule

Graphical Overview



2015 v. Original 2014 Significant Staffing Changes

- Transfer 33 communications employees to St. Joe County due to PSAP consolidation in January, 2015.
- Transfer 23 zoo employees to the Potawatomi Zoological Society in January, 2014.

Summary Chart – By Activity

Department	2013 Budget	12/31/13 Actual	2014 Budget	6/30/14 Actual	2015 Budget	Change 2015-2014	Notes
General Government							
Mayor	7.00	6.00	7.00	7.00	7.00	0.00	
311 Call Center	5.00	5.00	6.50	6.50	6.50	0.00	
Administration & Finance	21.00	20.00	23.00	22.00	21.00	(2.00)	Director of Information Technology to Chief Technology Officer, Database Administrator unfilled
IT Supervision/Innovation	0.00	0.00	0.00	0.00	4.00	4.00	Chief Technology Officer, Chief Innovation Officer, Business Analysts (2)
Safety & Risk	3.00	3.00	3.00	3.00	3.00	0.00	
City Clerk	5.00	5.00	5.00	5.00	5.00	0.00	
Common Council	9.00	9.00	9.00	9.00	9.00	0.00	
Legal Department	10.00	10.00	10.00	8.00	11.00	1.00	Claims Adjuster added to Liability Insurance Fund
Sub Total	60.00	58.00	63.50	60.50	66.50	3.00	
Code Enforcement /Animal Control	26.00	24.00	25.00	22.00	23.00	(2.00)	Two Secretary V positions eliminated
Dept. of Community Investment	26.00	26.00	27.00	26.00	25.00	(2.00)	Reduced two Analyst II positions in 2015; one retirement and one layoff
Parks & Recreation							
1100 Administration	11.00	11.00	11.00	10.00	10.00	(1.00)	Dir of Administration Services removed
1101 Maintenance	45.00	43.00	44.00	44.00	44.00	0.00	
1102 Golf Operations	10.00	10.00	9.00	9.00	9.00	0.00	
1103 Recreation	25.00	25.00	25.00	23.00	24.00	(1.00)	Removed Violence Prevention Coordinator
1104 Zoo	23.00	22.00	23.00	3.00	1.00	(22.00)	Transfer to Potawatomi Zoological Society in January 2014
1108 Graffiti Removal	1.00	1.00	1.00	1.00	1.00	0.00	
Recreation Nonreverting	1.00	1.00	1.00	1.00	1.00	0.00	
Sub Total	116.00	113.00	114.00	91.00	90.00	(24.00)	
Public Safety							
Police	297.00	291.00	297.00	284.00	302.00	5.00	Public Assistance Clerks transfer from Communications
Communications	38.00	33.00	41.00	33.00	0.00	(41.00)	PSAP Consolidation
Fire	257.00	255.00	257.00	257.00	257.00	0.00	
Sub Total	592.00	579.00	595.00	574.00	559.00	(36.00)	
Public Works							
Central Services	44.00	43.00	43.00	40.00	42.00	(1.00)	Reduced one maintenance position
Engineering	15.00	13.00	16.00	16.00	17.00	1.00	One new Engineer I
Solid Waste	28.00	26.00	24.00	24.00	25.00	1.00	Secretary V
Street Department	60.00	60.00	59.50	60.00	56.50	(3.00)	Removed 10 Heavy Equipment Operators; added 4 Job Leaders and 1 Sidewalk Finisher
621 Sewer Department	35.00	34.00	34.50	33.00	34.50	0.00	
630 Waste Water	47.00	45.00	44.00	44.00	44.00	0.00	
631 Organic Resources	6.00	6.00	6.00	6.00	6.00	0.00	
Water Utility	70.00	70.00	68.00	64.00	68.00	0.00	
Sub Total	305.00	297.00	295.00	287.00	293.00	(2.00)	
Building Department	15.00	14.00	15.00	14.00	13.00	(2.00)	Fiscal Officer and Building Inspector VI positions eliminated
Human Rights	6.00	6.00	6.00	6.00	6.00	0.00	
Morris & Palais Royale	14.00	14.00	14.00	13.00	14.00	0.00	
City Total By Activity	1,160.00	1,131.00	1,154.50	1,093.50	1,089.50	(65.00)	

By Fund

Department		2013	12/31/13	2014	6/30/14	2015	Change	Notes
		Budget	Actual	Budget	Actual	Budget	2015-2014	
General Fund (101)	<i>Mayor's Office</i>	7.00	6.00	7.00	7.00	7.00	0.00	
	<i>311 Call Center</i>	5.00	5.00	6.50	6.50	6.50	0.00	
	<i>City Clerk</i>	5.00	5.00	5.00	5.00	5.00	0.00	
	<i>Common Council</i>	9.00	9.00	9.00	9.00	9.00	0.00	
	<i>Administration & Finance</i>	21.00	20.00	23.00	22.00	21.00	(2.00)	Director of Technology to CTO in COIT, Database Administrator position unfilled
	<i>Morris Performing Arts Center</i>	10.60	10.60	10.60	9.60	10.60	0.00	
	<i>Palais Royale Ballroom</i>	3.40	3.40	3.40	3.40	3.40	0.00	
	<i>Legal Department</i>	10.00	10.00	10.00	8.00	10.00	0.00	Reduced 2 admin positions
	<i>Engineering</i>	15.00	13.00	16.00	16.00	17.00	1.00	One new Engineer I
	<i>Police Department</i>	250.00	244.00	250.00	237.00	259.00	9.00	Four positions from PS LOIT and eight Public Assistance Clerks not transferred to County PSAP
	<i>Communications</i>	38.00	33.00	38.00	31.00	0.00	(38.00)	PSAP consolidation
	<i>Police PS LOIT</i>	47.00	47.00	0.00	0.00	0.00	0.00	
	<i>Fire Department</i>	218.00	222.00	219.00	219.00	169.00	(50.00)	1 Firefighter transferred from LOIT; 51 EMS employees transferred to Fund 288
	<i>Fire PS LOIT</i>	39.00	33.00	0.00	0.00	0.00	0.00	
	<i>Human Rights</i>	4.00	4.00	4.00	4.00	4.00	0.00	
	<i>Code Enforcement</i>	16.50	16.00	0.00	0.00	0.00	0.00	
	<i>Junk Vehicle</i>	1.00	0.00	0.00	0.00	0.00	0.00	
	<i>Animal Control</i>	8.50	8.00	0.00	0.00	0.00	0.00	
	Subtotal	708.00	689.00	601.50	577.50	521.50	(80.00)	
Parks & Recreation (201)		115.00	112.00	113.00	90.00	89.00	(24.00)	Transfer to PZS; removal of Violence Prevention Coordinator
Motor Vehicle Highway (202)		60.00	60.00	59.50	54.00	56.50	(3.00)	Removal of Heavy Equipment operators
Nonreverting Recreation (203)		1.00	1.00	1.00	1.00	1.00	0.00	
DCI Administration (211)		26.00	26.00	27.00	26.00	25.00	(2.00)	Reduced two Analyst II positions in 2015; one retirement and one layoff
Central Services (222)		44.00	43.00	43.00	40.00	42.00	(1.00)	Reduced by one mechanic
Liability Insurance (226)		3.00	3.00	3.00	3.00	4.00	1.00	One Claims Adjuster - working in the Legal Department
Emergency Telephone (244)		0.00	0.00	3.00	2.00	0.00	(3.00)	To be consolidated under PSAP in 2015
Public Safety LOIT (249)	<i>Police Department</i>	0.00	0.00	47.00	47.00	43.00	(4.00)	Transfer police officer positions to General Fund budget due to funding constraints in PS LOIT fund
	<i>Fire Department</i>	0.00	0.00	38.00	38.00	37.00	(1.00)	Transfer fire fighter positions to General Fund budget due to funding constraints in PS LOIT fund
Human Rights Grants (258)		2.00	2.00	2.00	2.00	2.00	0.00	
EMS (288)		0.00	0.00	0.00	0.00	51.00	51.00	51 EMS employees transferred from Fire Fund 101-0901
COIT Fund (404)	<i>IT Supervision/Innovation</i>	0.00	0.00	0.00	0.00	4.00	4.00	IT Supervision & Innovation Office, includes one transfer from Administration & Finance
EDIT Fund (408)	<i>Code Enforcement</i>	0.00	0.00	9.00	6.00	0.00	(9.00)	Nine Code Enforcement employees moved back to Fund 600
Bldg Department (600)	<i>Building Department</i>	15.00	14.00	15.00	14.00	13.00	(2.00)	Fiscal Officer and Building Inspector VI positions eliminated
	<i>Animal Control</i>	0.00	0.00	8.50	7.50	8.50	0.00	
	<i>Code Enforcement</i>	0.00	0.00	7.50	8.50	14.50	7.00	Includes nine employees budgeted in the EDIT fund during 2014, two Secretary V positions eliminated
Solid Waste (610)		28.00	26.00	24.00	24.00	25.00	1.00	Secretary V
Water Works (620)		70.00	70.00	68.00	64.00	68.00	0.00	
Sewage Works (641)		88.00	85.00	84.50	89.00	84.50	0.00	
City Total By Fund		1,160.00	1,131.00	1,154.50	1,093.50	1,089.50	(65.00)	

Departmental Information

Mayor's Office – 101-0101

Fund Summary – Operating & Capital Budget Summary

Description	2012	2013	2014	6/30/2014 Actual	2015	Forecast				
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019	
EXPENDITURES										
Expenditures by Cost Center										
Mayor's Office	619,133	631,570	716,646	336,038	739,254	729,948	756,469	786,036	818,391	
Total Cost Center Expenditures	619,133	631,570	716,646	336,038	739,254	729,948	756,469	786,036	818,391	
Expenditures by Account Type										
Personnel										
Salaries & Wages	407,481	371,170	459,436	216,727	465,264	457,067	466,208	475,533	485,043	
Fringe Benefits	131,282	138,699	171,690	78,598	204,614	208,352	224,657	243,173	264,227	
Total Personnel	538,763	509,869	631,126	295,325	669,878	665,419	690,865	718,706	749,271	
Supplies	6,283	17,995	3,601	1,752	2,000	2,000	2,000	2,000	2,000	
Services & Charges										
Professional Services	-	4,986	1,353	-	-	-	-	-	-	
Printing & Advertising	29,514	33,627	41,138	19,294	35,700	36,414	37,142	37,885	38,643	
Utilities	-	-	-	-	-	-	-	-	-	
Education & Training	1,676	500	1,166	452	1,755	1,000	1,000	1,000	1,000	
Travel	5,555	6,616	2,448	1,050	6,750	3,200	3,200	3,200	3,200	
Repairs & Maintenance	8,452	13,033	9,259	522	800	-	-	-	-	
Interfund Allocations	27,096	41,364	21,167	15,197	17,834	18,726	19,662	20,645	21,677	
Debt Service:										
Principal	-	1,954	2,488	1,221	2,126	572	-	-	-	
Interest & Fees	-	392	300	172	111	18	-	-	-	
Grants & Subsidies	-	-	-	-	-	-	-	-	-	
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	-	-	-	
Other Services & Charges	1,794	1,234	2,600	1,053	2,300	2,600	2,600	2,600	2,600	
Total Services & Charges	74,087	103,706	81,919	38,961	67,376	62,530	63,604	65,330	67,120	
Capital	-	-	-	-	-	-	-	-	-	
Total Expenditures by Type	619,133	631,570	716,646	336,038	739,254	729,948	756,469	786,036	818,391	

Significant Revenue and Expenditure Change

Largest increase due to increase in health insurance for 2015.

Fund Description & Purpose

Leading the community to become a model city through formulating policy, directing operations, and responding to customer concerns. The Mayor is the elected chief executive officer of the city.

2014 Accomplishments & Outcomes

- Effectively coordinated and managed public safety, emergency, and contingency operations
- Continued to increase positive national press coverage of the City
- Worked collaboratively with St Joseph County and Mishawaka to ensure successful consolidation of PSAPs

- Made continued progress on the Vacant and Abandoned Initiative
- Developed committee infrastructure and guided planning for the yearlong South Bend 150 celebration
- Supported community events, parades, and mayoral and deputy mayoral appearances
- Developed a comprehensive strategy for the City's Information Technology and innovation efforts with an emphasis on increased professionalization, efficiency, and best practices
- Lead strategic planning and oversight efforts and held myriad public input events in support of major City initiatives such as the Parks 5 year Master Plan, the Corridor Revitalization Project, and the Smart Streets Initiative
- Successfully implemented the Group Violence Intervention Strategy

2015 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

- Track and improve response time on constituent needs and requests coming into the office
- Deepen community relationships with the Mayor
- Fill upcoming vacancies and executive posts, boards, and commissions with outstanding leaders
- Continue oversight of South Bend 150 efforts to ensure a diverse, exciting, and historically meaningful year of celebration
- Ensure best practices are analyzed and implemented in every City department

Good Government (GG)

- Increase local and outside media recognition of civic and economic achievements
- Attract, recruit, and retain high quality personnel and continue to deepen professionalism in the City work force
- Promote performance based management throughout the City Administration
- Drive improvements in employee engagement and morale
- Deepen external communications on behalf of the administration
- Consolidate PSAPs while ensuring highest level of service for residents
- Continue oversight of strategic planning efforts related to innovation and information technology to ensure City alignment with global best practices

Economic Development (ED)

- Maintain a community wide response to group related gun violence
- Increase visibility of economic development success and continued efforts in local and national media

- Continue advances in technological, policy, and human resource innovation

Key Performance Indicators

Measure	City Goal	Type	2016	2013	2014	2015
			Long Term Goal	Actual	Estimated	Target
Average response time to letters and requests	CG	Output	5	4.9	5	5
Average time to resolve constituent issues	CG	Output	5	3	5	5
Increase local, national, and social media coverage	ED	Output	15	12	15	15
Increase social media presence - Twitter	ED	Output	5014	3134	5014	5014
Increase social media presence - Facebook	ED	Output	3226	2016	3226	3226
Number of Mayor's Office outreach events	CG	Output	310	308	N/A	305

2015 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Continued increases in health care costs in 2015
- Tight fiscal environment will necessitate further efficiency savings via process improvement
- Continued evolution in technology and communication norms will require flexibility and strong management of correspondence and mass communication
- Increasing amount of public input and interaction related to neighborhood focused projects will allow for a deeper level of neighborhood/administration engagement

Full-Time Employees

Position	2013	2014	6/30/2014	2015	Forecast			
	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019
Staffing (Full-Time Employees)								
Non-Bargaining								
MAYOR	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
ADMINISTRATIVE ASSISTANT I	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
COMMUNICATIONS DIRECTOR	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
DIRECTOR OF COMMUNITY OUTREACH	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
CHIEF OF STAFF TO THE MAYOR	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
EXEC ASST & DIR OF SPEC PROJ	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
DEPUTY CHIEF OF STAFF	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Total Non-Bargaining	6.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Bargaining								
Total Bargaining	-	-	-	-	-	-	-	-
Total Full-Time Employees	6.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0

Significant Staffing Changes

Deputy Chief of Staff budgeted for 2013 and started January 16, 2014.

311 Center – 101-0104

Fund Summary – Operating & Capital Budget Summary

Description	2014				2015 Proposed Budget	Forecast			
	2012	2013	Amended	6/30/2014		2016	2017	2018	2019
	Actual	Actual	Budget	Actual		Budget	Budget	Budget	Budget
EXPENDITURES									
Expenditures by Cost Center									
311 Call Center	-	268,753	488,908	214,950	470,291	471,612	487,848	503,583	521,797
Total Cost Center Expenditures	-	268,753	488,908	214,950	470,291	471,612	487,848	503,583	521,797
Expenditures by Account Type									
Personnel									
Salaries & Wages	-	187,129	292,580	134,756	312,482	307,700	313,854	320,131	326,534
Fringe Benefits	-	69,283	130,125	55,996	129,080	135,283	143,692	152,850	162,830
Total Personnel	-	256,412	422,705	190,752	441,562	442,983	457,546	472,981	489,364
Supplies	-	8,861	24,771	12,461	5,500	5,500	5,610	5,610	5,722
Services & Charges									
Professional Services	-	125	500	-	-	-	-	-	-
Printing & Advertising	-	2,700	21,743	3,467	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	199	1,900	-	2,000	2,000	2,000	2,000	2,000
Travel	-	456	4,100	1,616	4,100	4,100	4,100	4,400	4,400
Repairs & Maintenance	-	-	1,471	-	1,000	1,000	1,000	1,000	1,000
Interfund Allocations	-	-	11,118	6,294	15,629	15,629	17,192	17,192	18,911
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	600	360	500	400	400	400	400
Total Services & Charges	-	3,480	41,432	11,737	23,229	23,129	24,692	24,992	26,711
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	-	268,753	488,908	214,950	470,291	471,612	487,848	503,583	521,797

Significant Revenue and Expenditure Changes

This department has not reached steady-state yet and is still growing. Printing and advertising, budgeted at \$22,743, is no longer needed as there is no continuing cost of promotion.

Department Description & Purpose

The department was established in 2013 to provide residents a central resource for information and access to governmental services.

2014 Accomplishments & Outcomes

- Relocated operations to Lafayette St.
- Maintained functionality at the designated remote site during May 2014 power outage.
- 100% functional during snow days while other government offices were closed.
- Acquired Organic Resources, Parks Maintenance, and Animal Care & Control

- Expect to acquire the Department of Community Investment by year's end.
- Accepted calls from citizens for services other than those provided by the City itself.

2015 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

- Provide one stop service center for South Bend citizens
- Handle citizen inquiries and requests in a timely manner
- Implement additional NaviLine features with department workflows
- Convert additional departments to 311 hotline/knowledge base
- Continue to promote city-wide awareness of the 311 Call Center and its objectives

Good Government (GG)

- Provide one stop service center for South Bend citizens
- Handle citizen inquiries and requests in a timely manner
- Implement additional NaviLine features with department workflows
- Convert additional departments to 311 hotline/knowledge base
- Continue to promote city-wide awareness of the 311 Call Center and its objectives

Key Performance Indicators

Measure	City Goal	Type	2016	2013	2014	2015
			Long Term Goal	Actual	Estimated	Target
Average time to answer (seconds)	BE	Efficiency	30	-	35	35
Percentage handled within 30 seconds	BE	Efficiency	70%	0%	70%	70%
% of abandoned calls	BE	Efficiency	7%	0%	7%	7%
Call volume	BE	Output	275,000	-	135,000	222,000

2015 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Acquiring new departments of the City and learning their processes with the goal of improving efficiencies at both the department and Call Center levels.
- The challenge is to improve responsiveness with the goal being quicker resolution of citizens' issues.

Full-Time Employees

Position	2013	2014	6/30/2014 Actual	2015	Forecast				
	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019	
Staffing (Full-Time Employees)									
Non-Bargaining									
Dir Public Service	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
311 Customer Svc Liaisons	4.0	6.0	6.0	4.0	4.0	4.0	4.0	4.0	4.0
Added:	-	-	-	-	-	-	-	-	-
Senior Liaison	-	-	-	1.0	1.0	1.0	1.0	1.0	1.0
311 Cust Svc Supervisor	-	-	-	1.0	1.0	1.0	1.0	1.0	1.0
Total Non-Bargaining	4.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5
Bargaining									
Total Bargaining	-	-	-	-	-	-	-	-	-
Total Full-Time Employees	4.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5

City Clerk – 101-0201

Fund Summary – Operating & Capital Budget Summary

Description	2014				2015 Proposed Budget	Forecast			
	2012	2013	Amended	6/30/2014		2016	2017	2018	2019
	Actual	Actual	Budget	Actual					
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
Total Cost Center Expenditures	304,355	323,764	394,608	156,419	430,458	418,327	430,793	444,032	458,109
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
Fringe Benefits	57,910	62,083	95,778	35,784	108,047	113,035	120,608	128,860	137,855
Total Personnel	256,385	269,201	312,763	139,653	339,442	338,787	350,875	363,732	377,424
Supplies	4,575	12,397	10,992	3,310	7,740	9,050	9,060	9,070	9,080
Services & Charges									
Professional Services	8,741	8,799	8,600	3,596	13,800	13,800	13,800	13,800	13,800
Printing & Advertising	9,620	14,560	23,750	5,421	23,750	26,500	26,750	27,000	27,250
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	2,934	1,998	5,850	1,279	4,000	4,250	4,250	4,250	4,250
Travel	5,559	3,829	5,000	762	7,350	7,350	7,350	7,350	7,350
Repairs & Maintenance	2,138	1,950	4,000	-	7,500	4,000	4,000	4,000	4,000
Interfund Allocations	5,628	5,988	3,103	1,548	3,826	3,940	4,058	4,180	4,305
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
Total Services & Charges	36,751	42,166	57,453	13,456	69,876	70,490	70,858	71,230	71,605
Capital	6,644	-	13,400	-	13,400	-	-	-	-
Total Expenditures by Type	304,355	323,764	394,608	156,419	430,458	418,327	430,793	444,032	458,109

Significant Revenue and Expenditure Changes

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.

Department Description & Purpose

Responsible for preserving all City Ordinances and City Council meeting minutes for the future, and providing fair and consistent administration of the Ordinance Violation Bureau. Maintaining Municipal Code Book online and keeper of the City Seal. Provides supportive clerical assistance to the City Council.

2014 Accomplishments & Outcomes

- Began live streaming of City Council meetings online WNIT (working out the glitches)
- Began using Apple TV. Informal Council & Chamber
- Streamline Ordinance Violation between Code Enforcement and Legal
- Electronic Agendas
- Accept electronic filings of Bills
- Continuing to improve interactive support to Councilmembers and Council Attorney.
- Continuing to improve interface efforts between data systems.

2015 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

- Continue efforts to assure transparency of Council and Clerk official business
- Continuing to meet all state requirements of "open door" laws,
- Continue to be a courteous, efficient conduit of information requested by Councilmembers and the public.
- Continuing efforts to support Council member's in their official duties.
- Additional training/cross-training of City/Clerk software, equipment and programs on all levels.

Good Government (GG)

- Barcoding of Ordinance in addition to the current scanning process and archive process
- The use of interactive Calendars between Clerk, Council and Administration
- Implementation of updated SOP's for Clerk/Ordinance Violations.
- Analytical review of simple inexpensive software or apps that can be use to help with efficiently assisting the general public
- Safety and risk analysis, for security purposes
- Continue to work with IT to develop more complete reports allowing analytical review.

Economic Development (ED)

- Increase revenue from enforcement of City Ordinances, due to streamlining between offices for efficiency in processing and collections
- Safety & risk analysis properly securing the Clerk's office. May include some minor re-construction of entry way.

- Installation of new video camera's this year for the live streaming of the City Council meeting.
- Purchase software to assist with minutes.

Key Performance Indicators

Measure	Type	2016	2013	2014	2015
		Long Term Goal	Actual	Estimated	Target
Number of transactions preserved	output	150	156	160	160
Numbers of laws passed by Council	output	15	14	15	16
Number of meeting minutes recorded	output	150	146	150	155
Percentage of petitioners that file successfully.	effectiveness	95%	95%	96%	97%
Live Council meeting aired on WNIT	technology	24	0	15	24

2015 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Moving to a more paperless environment (Training and Troubleshooting of software)
- Updating the Municode online and getting all older documents scanned & archived for proper storage to be preserved.
- Investigate the possibility of re-establishing a City Court ideally with an appointed City Judge.
 - Intended to speed up Neighborhood Enforcement Violation Process
 - Possible increase in revenue from enforcement of City ordinances. This would require cost/benefit analysis
 - Increase efforts to scan materials in archives.
- Continuing to work with IT to develop troubling shooting strategies for all Clerk/Council equipment (including Live feed WNIT).
- Efforts to get County and City all on the same recording equipment
- Risk Management/ properly securing Clerk's office along with Council Areas and Meeting rooms.
- More efficient system for OVB in relation to proper reporting/record of collection between city departments.

Full-Time Employees

Position	2013	2014	6/30/2014 Actual	2015	Forecast				
	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019	
Staffing (Full-Time Employees)									
Non-Bargaining									
City Clerk	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Chief Deputy City Clerk	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Deputy City Clerk	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Ordinance Violations Bureau Clerk	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
City Clerk Secretary	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Total Non-Bargaining	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Bargaining									
Total Bargaining	-	-	-	-	-	-	-	-	-
Total Full-Time Employees	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0

Common Council – 101-0301

Fund Summary – Operating & Capital Budget Summary

Description	2014				2015 Proposed Budget	Forecast			
	2012	2013	Amended	6/30/2014		2016	2017	2018	2019
	Actual	Actual	Budget	Actual					
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
Total Cost Center Expenditures	379,017	348,922	542,598	142,938	485,139	626,855	645,171	664,764	685,751
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
Fringe Benefits	34,939	49,290	126,535	27,648	144,282	154,600	167,191	180,983	196,093
Total Personnel	173,388	189,822	297,929	99,666	325,242	332,520	348,469	365,687	384,291
Supplies	5,928	13,983	14,785	258	4,403	10,415	10,427	10,440	10,453
Services & Charges									
Professional Services	171,201	124,409	182,485	34,742	111,000	192,375	193,875	195,375	196,875
Printing & Advertising	5,525	4,698	9,700	1,697	9,700	9,500	9,500	9,500	9,500
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	1,173	349	2,500	85	2,500	2,600	2,700	2,800	2,900
Travel	658	899	5,000	210	3,000	5,500	6,000	6,500	7,000
Repairs & Maintenance	4,519	2,928	16,000	2,351	14,597	16,000	16,000	16,000	16,000
Interfund Allocations	6,936	10,752	7,749	3,868	8,247	8,495	8,750	9,012	9,282
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
Total Services & Charges	194,142	145,117	229,884	43,014	155,494	283,920	286,275	288,637	291,007
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

Significant Revenue and Expenditure Changes

Budget reduced for 2015 by \$57,459 or 11%. The 2014 amended budget was higher primarily due to legal fees.

Department Description & Purpose

Make certain that City government is always responsive to the needs of the residents and that the betterment of South Bend is always the highest priority.

Full-Time Employees

Position	2013	2014	6/30/2014 Actual	2015	Forecast			
	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019
Staffing (Full-Time Employees)								
Non-Bargaining								
Common Council Members	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0
	-	-	-	-	-	-	-	-
Total Non-Bargaining	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0
Bargaining								
Total Bargaining	-	-	-	-	-	-	-	-
Total Full-Time Employees	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0

WNIT Contract – 101-0302

Fund Summary – Operating & Capital Budget Summary

Description	2014				2015 Proposed Budget	Forecast			
	2012	2013	Amended	6/30/2014		2016	2017	2018	2019
	Actual	Actual	Budget	Actual					
EXPENDITURES									
Expenditures by Cost Center									
Public Access TV	-	-	-	-	43,000	43,000	43,000	43,000	43,000
Total Cost Center Expenditures	-	-	-	-	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
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
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	-	-	-	-	43,000	43,000	43,000	43,000	43,000

Significant Revenue and Expenditure Changes

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.

Department Description & Purpose

To pay for the City's share of maintaining a public access channel through the local PBS affiliate.

Admin and Finance – 101-0401

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014 Actual	2015	Forecast				
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019	
EXPENDITURES										
Expenditures by Cost Center										
Controller (1 FTE)	105,000	106,000	115,000	57,500	147,791	112,807	119,270	126,228	133,735	
Finance (7 FTE's)	625,874	568,148	721,504	340,142	719,765	801,830	833,174	865,949	900,246	
Human Resources (4 FTE's)	275,000	307,034	417,402	183,497	399,231	446,201	464,049	482,611	501,915	
Information Technology (6 FTE's)	436,000	619,191	626,103	287,847	467,279	479,890	490,849	503,543	521,899	
Purchasing (2 FTE's)	71,000	128,059	125,000	62,500	127,634	132,739	138,048	143,570	149,313	
Performance Management (1 FTE)	-	75,212	82,000	41,000	95,972	99,811	103,804	107,956	112,274	
Business Licensing (0 FTE)	48,000	-	-	-	-	-	-	-	-	
27th Payroll	-	-	-	-	57,547	-	-	-	-	
	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	-	
Total Cost Center Expenditures	1,560,874	1,803,645	2,087,009	972,486	2,015,219	2,073,278	2,149,194	2,229,857	2,319,382	
Expenditures by Account Type										
Personnel										
Salaries & Wages	1,023,679	1,122,164	1,304,440	610,908	1,303,728	1,319,572	1,345,963	1,372,883	1,400,340	
Fringe Benefits	317,385	371,213	447,176	216,838	502,923	540,275	584,805	635,342	692,774	
Total Personnel	1,341,064	1,493,377	1,751,616	827,746	1,806,651	1,859,847	1,930,768	2,008,225	2,093,114	
Supplies	24,369	24,068	35,864	20,593	21,000	21,420	21,848	22,285	22,731	
Services & Charges										
Professional Services	117,996	175,435	165,085	82,416	86,000	87,720	89,474	91,264	93,089	
Printing & Advertising	5,544	6,357	6,250	2,005	6,250	6,375	6,503	6,633	6,765	
Utilities	-	-	-	-	-	-	-	-	-	
Education & Training	7,004	13,125	24,539	9,728	10,500	10,710	10,924	11,143	11,366	
Travel	8,477	13,533	22,845	12,708	16,350	16,677	17,011	17,351	17,698	
Repairs & Maintenance	13,128	12,170	16,000	1,832	5,000	5,100	5,202	5,306	5,412	
Interfund Allocations	23,652	37,968	21,941	6,667	24,725	25,961	27,259	28,622	30,053	
Debt Service:										
Principal	-	984	2,900	1,013	2,178	2,308	2,445	634	-	
Interest & Fees	-	301	900	273	393	264	126	9	-	
Grants & Subsidies	-	-	-	-	-	-	-	-	-	
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	-	-	-	
Other Services & Charges	19,640	26,327	39,069	7,505	36,172	36,895	37,633	38,386	39,154	
Total Services & Charges	195,441	286,200	299,529	124,147	187,568	192,011	196,577	199,347	203,537	
Capital	-	-	-	-	-	-	-	-	-	
Total Expenditures by Type	1,560,874	1,803,645	2,087,009	972,486	2,015,219	2,073,278	2,149,194	2,229,857	2,319,382	

Explain Significant Revenue Expenditure Changes Below:

Significant Revenue and Expenditure Change

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 \$46,000 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.

Department Description & Purpose

Provide financial management and administrative services to City operations including finance and accounting services, human resources, risk management, information technology, benefit administration, and purchasing management.

2014 Accomplishments & Outcomes

- Actively supported the Diversity Ordinance, including related reporting requirements, and the activities of the new appointed Diversity Utilization Board.
- Sponsored the Indiana Department of Administration Diversity meeting at St. Mary's College to promote purchasing opportunities and encourage business to pursue within City Depts.
- Launched new GovNow citizen portal
- Completed GIS assessments, Windows 7 upgrades, inaugural IT Strategic Plan and technology upgrades in the Mayor's Conference Room
- Streaming Common Council meetings to public access channel
- Prepared the 2013 CAFR with minimal assistance from the SBOA and will be submitting for GFOA CAFR Award
- Active in preparation of the 2015 city operating and capital budget

2015 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

- Continue to post financial reports to the City website by the 20th of the month to show transparency within the government
- Close the month end out by the 10th of the following month

Good Government (GG)

- Prepare and distribute a 2014 Popular Annual Financial Report (PAFR) and send to GFOA for award consideration
- Prepare the 2016 budget in accordance with GFOA high standards and submit for award consideration
- Complete the annual financial statement audit by May 31, 2015

- Transform IT into an outstanding service department
 - Create a user friendly way of requesting services - Service Catalog
 - Foster transparency by continuing to build the Open Data Portal
 - Securely store and manage data
 - Increase awareness and participation of the City Departments regarding inclusion of M/WBE in the bidding and quoting processes for products and services through training
-
- Implement and document efficiencies earned through the Document Management Program with the assistance of the enFocus Group
 - Complete the implementation of an opportunity broadcaster system for use in notifying and tallying opportunities sent to M/WBEs.

Key Performance Indicators

Measure	City Goal	Type	2016	2013	2014	2015
			Long Term Goal	Actual	Estimated	Target
- GFOA CAFR/Budget Award	GG	Quality	1/1	1/1	1/1	2/2
- SBOA audit findings	GG	Quality	0	3	5	0
- Fund Cash Report sent by 15th	BE	Efficiency	12 months	12 months	12 months	12 months
- City Bond Rating (S&P)	GG	Quality	AA+	AA	AA	AA
- General Fund reserves %	GG	Output	50% or more	25%	25%	25%
- General Fund % of Expenditures	GG	Output	96% or less	42%	50%	50%

Full-Time Employees

Position	2014			2015 Proposed Budget	Forecast			
	2013 Actual	Amended Budget	6/30/2014 Actual		2016	2017	2018	2019
Staffing (Full-Time Employees)								
Non-Bargaining								
City Controller	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Deputy City Controller	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Director of City Finance	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Performance Improve Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Accounts Payable Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Accounts Payable Technician	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Payroll Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Accounting Assistant	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Budget Analyst	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Director of Human Resources	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Talent Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Benefits Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Director Information Technology	1.0	1.0	1.0	-	-	-	-	-
System Specialist IV	2.0	4.0	3.0	3.0	3.0	3.0	3.0	3.0
System Specialist III	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
System Specialist II	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
System Specialist II (Help Desk)	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Purchasing Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Diversity Officer	1.0	1.0	1.0	-	-	-	-	-
HR Generalist	-	-	-	1.0	1.0	1.0	1.0	1.0
Total Non-Bargaining	20.0	23.0	22.0	21.0	21.0	21.0	21.0	21.0
Bargaining								
Total Bargaining	-	-	-	-	-	-	-	-
Total Full-Time Employees	20.0	23.0	22.0	21.0	21.0	21.0	21.0	21.0

Significant Staffing Changes

Director of IT position is moving to COIT Fund for 2015. Assumed reduced schedule for diversity compliance officer, therefore, moved to perm part time. Due to the difficulty in filling the database administrator position (System Specialist IV), assumed this position will be eliminated in 2015. The Diversity Officer position is currently not active and the hours for 2015 will be reduced from 32 hours to 18 hours per week unless the current incumbent is able to assume regular duties. An HR Generalist position is being requested for 2015 replacing a part-time clerical position.

Morris Perform. Arts Center – 101-0404

Fund Summary – Operating & Capital Budget Summary

Description	2014				2015 Proposed Budget	Forecast			
	2012	2013	Amended	6/30/2014		2016	2017	2018	2019
	Actual	Actual	Budget	Actual					
EXPENDITURES									
Expenditures by Cost Center									
	913,867	925,136	1,063,527	625,075	1,069,756	1,047,727	1,078,777	1,118,351	1,151,848
	-	-	-	-	-	-	-	-	-
Total Cost Center Expenditures	913,867	925,136	1,063,527	625,075	1,069,756	1,047,727	1,078,777	1,118,351	1,151,848
Expenditures by Account Type									
Personnel									
Salaries & Wages	447,949	448,718	499,968	237,844	512,206	469,412	478,800	488,376	498,144
Fringe Benefits	168,588	184,112	211,128	100,568	237,079	241,821	246,657	258,990	264,170
Total Personnel	616,537	632,830	711,096	338,412	749,285	711,233	725,457	747,366	762,314
Supplies	20,638	21,350	29,549	8,332	26,671	28,005	29,405	30,875	32,419
Services & Charges									
Professional Services	5,980	7,680	9,000	1,648	8,000	8,400	8,820	9,261	9,724
Printing & Advertising	24,499	41,965	38,737	23,184	38,000	39,900	41,895	43,990	46,189
Utilities	113,399	100,555	118,250	46,095	108,000	113,400	119,070	125,024	131,275
Education & Training	5,974	5,787	7,145	3,358	7,000	7,350	7,718	8,103	8,509
Travel	15,558	16,483	25,398	6,049	18,000	18,900	19,845	20,837	21,879
Repairs & Maintenance	54,792	52,094	81,117	42,713	70,098	73,603	77,283	81,147	85,205
Interfund Allocations	51,576	41,664	37,560	18,780	38,852	40,794	42,834	44,976	47,225
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Other Services & Charges	4,915	4,728	5,675	3,140	5,850	6,143	6,450	6,772	7,111
Total Services & Charges	276,693	270,956	322,882	144,967	293,800	308,490	323,914	340,110	357,116
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	913,867	925,136	1,063,527	491,711	1,069,756	1,047,727	1,078,777	1,118,351	1,151,848

Significant Revenue and Expenditure Changes

Operating Expenses are offset by Revenue Earned:

- 2012 - earned - \$770,066.95

- 2013 - earned - \$893,885.00

- 2014 Projected - \$882,000.00

- 2015 Projected - \$923,000.00

- 60% of the salary and benefits of four staff members from the Morris PAC / Leighton Theatre are allocated to the Morris PAC Budget and 40% to the Palais Royale budget. 20% of one staff member from the Palais Royale is allocated to the Morris PAC budget.

Department Description & Purpose

Operating expenses of the Morris Performing Arts Center, the premier performing arts center in this region of the country. Morris PAC provides improved quality of life to City citizens, serves as an economic catalyst in the City, and fosters historic preservation of landmark City venues.

2014 Accomplishments & Outcomes

- Ranked in Top 100 theatres worldwide by Pollstar Magazine
- Awarded 2014 "Prime Site Award" by Facilities Magazine
- Awarded 2014 TripAdvisor.com "Certificate of Excellence" (4 1/2 stars out of 5 max)
- Awarded 2014 Visit South Bend Mishawaka "Industry Partner of the Year" Tourism Award
- Awarded 2014 South Bend Tribune "Readers Choice Award" for "Favorite Entertainment/Live Performance Theater"
- 79 shows booked in 2013 compared to the number of shows booked at comparable size theaters:
 - 78 events booked - Embassy Theater in Fort Wayne, IN (2440 seats)
 - 69 events booked - Star Plaza in Merrillville, IN (3400 seats)
 - 57 events booked - Warner Theater in Erie, PA (2200 seats)
 - 42 events booked - Rialto Theater in Joliet, IL (1900 seats)

2015 Department Goals & Objectives & Linkage to City Goals

Good Government (GG)

- To build upon successes and book a wide variety of events
- To be the premier performing arts center in this region and provide a safe and well-maintained historical facility
- To be recognized as one of the best theater rental venues worldwide based on the number of gross tickets sold annually

Economic Development (ED)

- To strive to increase the positive economic impact the Morris currently has on downtown South Bend
- It should be remembered that the Morris/Palais has a yearly economic impact of over 5 million Dollars on the City of South Bend

Key Performance Indicators

Measure	City	Type	2016	2013	2014	2015
			Long Term Goal	Actual	Estimated	Target
Number of gross tickets issued annually	GG	Output	120000	126079	100000	100000
Number of shows booked	ED	Output	90	94	80	80

2015 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Booking major national acts at the Morris is a challenge because the number of similar competing venues across the country exceeds the number of major acts on the road to play them. Times have changed from when regional promoters called looking to book shows. Now a select number of huge promoters want the best possible deals for booking major acts. Booking deals are even more complicated, and venues across the country are being asked to assume some financial risk of the show as well as guarantee money to the artist and a split of the profits. Venues are being asked to do a lot more and take more financial risk than in years past.
- Morris Staff are even more proactive in soliciting events by attending national and regional conferences to meet with promoters and by phone and email contact with promoters, and tour managers. A 3-minute video was professionally produced which highlights the Morris Center. Morris staff are handing out fold-over business cards highlighting Morris event marketing support which is included in venue rental such as show messages on electronic marquee and lobby monitors, posters and signage designed and printed, website, fan club email blasts, social media/Facebook and Twitter promo, event fliers designed and printed, and strip ads in various publications.

Full-Time Employees

Position	2013	2014	6/30/2014	2015	Forecast			
	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019
Staffing (Full-Time Employees)								
Non-Bargaining								
Executive Director-Morris PAC	0.6	0.6	0.6	0.6	0.8	1.0	1.0	1.0
Director of Marketing & Promo	0.6	0.6	0.6	0.6	0.6	1.0	1.0	1.0
Director of Financial Services	0.6	0.6	0.6	0.6	0.8	1.0	1.0	1.0
Operations Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Operations Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Maintenance Manager	0.6	0.6	0.6	0.6	0.8	1.0	1.0	1.0
Asst. Facility Maint. Manager	0.2	0.2	0.2	0.2	-	-	-	-
Technical Stage Manager	1.0	1.0	-	1.0	1.0	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Interactive Marketing Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Box Office Manager I	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Box Office Manager II	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Custodian	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
	-	-	-	-	-	-	-	-
Total Non-Bargaining	10.6	10.6	9.6	10.6	11.0	12.0	12.0	12.0
Bargaining								
Total Bargaining	-	-	-	-	-	-	-	-
Total Full-Time Employees	10.6	10.6	9.6	10.6	11.0	12.0	12.0	12.0

Significant Staffing Changes

60% of the salary and benefits of four staff members from the Morris PAC / Leighton Theatre was allocated to the Morris PAC budget and 40% to the Palais Royale budget. 20% of one staff member from the Palais Royale is allocated to the Morris PAC budget.

Palais Royale – 101-0405

Fund Summary – Operating & Capital Budget Summary

Description	2014				2015 Proposed Budget	Forecast			
	2012	2013	Amended	6/30/2014		2016	2017	2018	2019
	Actual	Actual	Budget	Actual					
EXPENDITURES									
Expenditures by Cost Center									
	327,142	396,960	523,710	212,081	510,869	521,712	562,798	590,188	603,947
	-	-	-	-	-	-	-	-	-
Total Cost Center Expenditures	327,142	396,960	523,710	212,081	510,869	521,712	562,798	590,188	603,947
Expenditures by Account Type									
Personnel									
Salaries & Wages	133,979	149,291	180,978	80,893	184,454	193,677	203,361	213,529	224,205
Fringe Benefits	45,712	56,263	70,287	33,216	79,051	83,004	87,154	91,511	96,087
Total Personnel	179,691	205,554	251,265	114,109	263,505	276,680	290,514	305,040	320,292
Supplies	7,565	9,727	28,005	1,515	19,750	20,737.50	21,774.38	22,863.09	24,006.25
Services & Charges									
Professional Services	513	224	2,092	183	1,200	1,260	1,323	1,389	1,459
Printing & Advertising	31,447	40,344	53,773	16,412	43,000	45,150	47,408	49,778	52,267
Utilities	60,015	66,627	81,500	44,026	77,000	80,850	84,893	89,137	93,594
Education & Training	671	-	805	805	1,000	1,050	1,103	1,158	1,216
Travel	790	650	2,338	726	2,700	2,835	2,977	3,126	3,282
Repairs & Maintenance	32,916	66,247	72,931	27,114	73,000	76,650	80,483	84,507	88,732
Interfund Allocations	6,996	6,672	14,401	6,901	14,014	14,715	15,450	16,223	17,034
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Other Services & Charges	1,482	915	1,600	291	1,700	1,785	1,874	1,968	2,066
Total Services & Charges	134,830	181,679	229,440	96,457	213,614	224,295	235,509	247,285	259,649
Capital	5,056	-	15,000	-	14,000	-	15,000	15,000	-
Total Expenditures by Type	327,142	396,960	523,710	212,081	510,869	521,712	562,798	590,188	603,947

Significant Revenue and Expenditure Changes

Capital Expenses:

- A/V Upgrades (screen, and projector, computer). \$14,000.00
- 60% of the salary and benefits of four staff members from the Morris PAC / Leighton Theatre was allocated to the Morris PAC Budget and 40% to the Palais Royale Budget. 20% of one staff member from the Palais Royale is allocated to the Morris PAC budget.

Department Description & Purpose

Operating expense of the Palais Ballroom, Premier banquet/meeting facility in the region; provide exquisite food and beverage catering service, support the economy and growth of downtown South Bend. Palais Royale is distinguish by its history and ambience and expects to serve a wide and far reaching customer base-social and business.

2014 Accomplishments & Outcomes

- Awarded 2014 South Bend Tribune "Readers Choice Award" for "Favorite Place for a Wedding Reception".

2015 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

- To build upon successes and book a wide variety of events.

Good Government (GG)

- To be the premier banquet/meeting facility in this region for all events demanding superior services, fine dining, and well-maintained historical atmosphere.
- To update / refresh WWW.PalaisRoyale website

Economic Development (ED)

- To strive to increase the positive economic impact the Palais Royale currently has on downtown South Bend.
- It should be remembered that the Morris/Palais has a yearly economic impact of over 5 million Dollars on the City of South Bend

Key Performance Indicators

Measure	City Goal	Type	2016	2013	2014	2015
			Long Term Goal	Actual	Estimated	Target
F&B Commission Earned	ED	Output	190000	169340	175000	187500

2015 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Booking weekday events at the Palais Royale remains a challenge because major competitors have free parking lots on their premises.
- The Morris Inn located at the University of Notre Dame was newly renovated in 2013 and is seen as a competitor for Notre Dame Basilica wedding receptions as guests can book hotel rooms at that location. Staff continue to collaborate with DoubleTree Hotel staff to negotiate special room rates to help entice new clients to hold events at the Palais Royale.
- New initiatives are underway including a new printed flier and invitation letters to an upcoming open house reception to introduce community not-for-profit organizations to the features of the Palais Royale for fundraisers, award ceremonies, receptions and banquets.

- New Director of Catering and Ballroom Events will be targeting area college departments and administrative offices on a sales blitz to highlight the Palais Royale for college departmental meetings, dances, social and other events.

Full-Time Employees

Position	2013	2014	6/30/2014 Actual	2015	Forecast			
	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019
Staffing (Full-Time Employees)								
Non-Bargaining								
Executive Director Morris PAC 40%	0.4	0.4	0.4	0.4	0.2	-	-	-
Maintenance Manager 40%	0.4	0.4	0.4	0.4	0.2	-	-	-
Director of Marketing and Promotions 40%	0.4	0.4	0.4	0.4	0.4	-	-	-
Director of Financial Services 40%	0.4	0.4	0.4	0.4	0.2	-	-	-
Assistant Facility Manager 80%	0.8	0.8	0.8	0.8	1.0	1.0	1.0	1.0
Event Service Technician I	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
	-	-	-	-	-	-	-	-
Total Non-Bargaining	3.4	3.4	3.4	3.4	3.0	2.0	2.0	2.0
Total Bargaining	-	-	-	-	-	-	-	-
Total Full-Time Employees	3.4	3.4	3.4	3.4	3.0	2.0	2.0	2.0

Significant Staffing Changes

60% of the salary and benefits of four staff members from the Morris PAC / Leighton Theatre was allocated to the Morris PAC budget and 40% to the Palais Royale budget. 20% of one staff member from the Palais Royale is allocated to the Morris PAC budget.

Legal Department – 101-0501

Fund Summary – Operating & Capital Budget Summary

Description	2014				2015 Proposed Budget	Forecast			
	2012	2013	Amended	6/30/2014		2016	2017	2018	2019
	Actual	Actual	Budget	Actual					
EXPENDITURES									
Expenditures by Cost Center									
City legal counsel	772,965	895,790	1,025,635	493,835	1,005,420	984,762	1,012,116	1,040,179	1,070,522
	-	-	-	-	-	-	-	-	-
Total Cost Center Expenditures	772,965	895,790	1,025,635	493,835	1,005,420	984,762	1,012,116	1,040,179	1,070,522
Expenditures by Account Type									
Personnel									
Salaries & Wages	539,936	609,358	711,785	347,776	713,158	703,075	717,136	731,479	746,109
Fringe Benefits	182,340	210,642	265,634	124,873	242,056	231,511	244,349	258,289	273,438
Total Personnel	722,276	820,000	977,419	472,649	955,214	934,586	961,486	989,768	1,019,546
Supplies	6,259	19,326	3,700	1,091	2,700	2,700	2,700	2,700	2,800
Services & Charges									
Professional Services	3,358	7,796	5,300	1,204	4,550	4,550	4,550	4,600	4,600
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	2,349	3,238	4,000	979	10,000	10,000	10,000	11,000	11,000
Travel	1,397	1,713	3,500	-	3,500	3,500	3,640	3,640	3,786
Repairs & Maintenance	1,214	5,676	1,000	4,123	500	500	500	500	500
Interfund Allocations	14,568	14,676	10,516	2,869	11,956	11,956	11,956	11,956	11,956
Debt Service:									
Principal	-	904	3,000	508	1,100	1,163	1,232	1	-
Interest & Fees	-	49	200	127	200	108	39	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Other Services & Charges	21,544	22,412	17,000	10,285	15,700	15,700	16,014	16,014	16,334
Total Services & Charges	44,430	56,464	44,516	20,095	47,506	47,477	47,931	47,711	48,176
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	772,965	895,790	1,025,635	493,835	1,005,420	984,762	1,012,116	1,040,179	1,070,522

Significant Revenue and Expenditure Changes

Significant change in Personnel costs due to attrition and the department's election to not refill the positions. Some of this difference has been utilized through promotions that have been submitted on Form 2 and approved. Other Prof Svcs corrected to eliminate duplicate budgeting for WestLaw subscription (-\$2,300); Principal & Interest budgeted based on actual lease/debt schedules (-\$2,000); Other Svcs & Charges corrected for better estimate of WestLaw subscription costs.

Department Description & Purpose

Provides legal counsel and representation to the Mayor and all City departments, boards, commissions and agencies. Advises all city entities on requirements and prohibitions of the law, and assists City in the development, creation, and implementation of programs and procedures in compliance with the law.

2014 Accomplishments & Outcomes

- Developed policies and procedures for Board of Safety and provided training;
- Successfully resolved several high profile cases, including the Jersey Mike's litigation and its companion case;
- Conducted complete review of Municipal Code and provided City departments with summary charts of reporting requirements;
- Coordinated committee that drafted resolution adopting reasonable accommodation policies and procedures;
- Revamped collections process to focus on results, developing procedures and providing training to departments.
- Provided extensive legal support to the Code Enforcement Department and the Vacant and Abandoned Initiative, including redesigning and streamlining processes across multiple areas; identification of legal concerns; resolution of litigation cases. Detail provided separately.
- Through June 30, 2014, processed 1095 public records (APRA) requests without violation.

2015 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

- Continue to build on foundation established in 2014 for an effective and efficient law practice

Good Government (GG)

- Continue implementation of practice management system and onboard all attorneys and staff during 2015
- Overhaul liability claims practice and create a subrogation practice

Economic Development (ED)

- Utilize staff, including an additional transactional attorney, to deliver quality legal services in a timely manner

2015 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Client feedback both informally and through KPIs makes clear that enhancement of the Legal Department's transactional services is essential to achievement of City goals. In addition, we must continue to streamline and update processes to hold the line on costs and

increase efficiency. We are in a good position to do that, having made significant progress in staffing adjustments, skill enhancement, and good practice management.

Full-Time Employees

Position	2013	2014	6/30/2014 Actual	2015	Forecast			
	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019
Staffing (Full-Time Employees)								
Non-Bargaining								
Asst City Attorney	3.0	3.0	3.0	4.0	4.0	4.0	4.0	4.0
Asst City Attorney (32 hr)	1.0	1.0	1.0	2.0	2.0	2.0	2.0	2.0
Paralegal	2.0	2.0	1.0	-	-	-	-	-
Secretary III	1.0	2.0	1.0	-	-	-	-	-
Secretary V	2.0	1.0	1.0	-	-	-	-	-
Corporate Counsel	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Executive Assistant	-	-	-	1.0	1.0	1.0	1.0	1.0
Admin Assist I (2)	-	-	-	2.0	2.0	2.0	2.0	2.0
Subtotal Full Time	10.0	10.0	8.0	10.0	10.0	10.0	10.0	10.0
<u>Part Time with benefits</u>	-	-	-	-	-	-	-	-
PT City Attorney	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
PT Deputy City Attorney III	2.0	3.0	2.0	-	-	-	-	-
Subtotal Part Time with benefits	3.0	4.0	3.0	1.0	1.0	1.0	1.0	1.0
Total Non-Bargaining	13.0	14.0	11.0	11.0	11.0	11.0	11.0	11.0
Total Bargaining	-	-	-	-	-	-	-	-
Total Full-Time Employees	13.0	14.0	11.0	11.0	11.0	11.0	11.0	11.0

Engineering – 101-0602

Fund Summary – Operating & Capital Budget Summary

Description					2015 Proposed Budget	Forecast			
	2012	2013	2014	6/30/2014		2016	2017	2018	2019
	Actual	Actual	Amended Budget	Actual					
EXPENDITURES									
Expenditures by Cost Center									
Engineering	1,684,238	1,300,087	1,126,302	510,288	953,032	978,663	1,012,438	1,046,114	1,080,486
-	-	-	-	-	-	-	-	-	-
Total Cost Center Expenditures	1,684,238	1,300,087	1,126,302	510,288	953,032	978,663	1,012,438	1,046,114	1,080,486
Expenditures by Account Type									
Personnel									
Salaries & Wages	836,565	452,898	444,664	215,713	529,033	524,868	535,365	546,072	556,994
Fringe Benefits	266,632	158,464	166,011	70,835	181,519	199,671	219,638	241,602	265,762
Total Personnel	1,103,197	611,362	610,675	286,548	710,552	724,538	755,003	787,674	822,756
Supplies	13,713	17,665	15,736	10,058	26,700	16,500	16,500	17,000	17,000
Services & Charges									
Professional Services	51,772	43,783	148,000	81,814	105,000	110,000	110,000	113,000	113,000
Printing & Advertising	769	1,164	2,200	1,209	3,300	3,500	3,500	3,500	3,500
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	2,379	5,857	10,000	881	10,000	10,000	10,000	10,000	12,000
Travel	6,215	6,165	9,500	3,796	10,500	11,000	11,000	11,000	11,000
Repairs & Maintenance	77,429	84,712	80,050	4,278	8,500	16,000	16,000	16,000	18,000
Interfund Allocations	372,405	515,116	227,999	115,346	57,590	57,590	57,700	57,700	58,000
Debt Service:									
Principal	2,341	3,868	12,330	3,298	11,570	19,560	23,100	21,140	16,175
Interest & Fees	308	725	1,212	552	1,505	1,975	1,635	1,100	1,055
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Other Services & Charges	45,311	9,670	8,600	2,508	7,815	8,000	8,000	8,000	8,000
Total Services & Charges	558,929	671,060	499,891	213,682	215,780	237,625	240,935	241,440	240,730
Capital	8,399	-	-	-	-	-	-	-	-
Total Expenditures by Type	1,684,238	1,300,087	1,126,302	510,288	953,032	978,663	1,012,438	1,046,114	1,080,486

Significant Revenue and Expenditure Changes

Engineering's allocation costs dropped significantly due to a drop in Liability Insurance which was previously very high from a claim in 2011. Salaries have increased from the approval of a new Engineer I position that hasn't been allocated yet.

Department Description & Purpose

The Engineering Department oversees and coordinates all major construction projects in the City and serves as the administrative arm for the Board of Public Works. The department is instrumental in the execution of the City's Smart Streets program as well as its EPA-mandated Long Term Control Plan (LTCP) for addressing sewer overflow.

2014 Accomplishments & Outcomes

- Filled empty staff positions by hiring City Engineer (Corbitt Kerr) and Assistant City Engineer (Roger Nawrot).
- Filed the annual operational report for Local Roads and Streets with the State Board of Accounts by the June 1st due date.
- Developed and implemented a successful summer internship program (6 undergraduate engineering and 1 JAG WorkOne student from Adams High School)
- Initialized Asset Management Plan for assessing city infrastructure capital plan costs.
- Completed several Smart Streets projects: Jefferson Streetscape, Lafayette & Williams 2way, and Lincolnway West Corridor Improvement.
- Defined plan, assigned costs, and scheduled implementation of downtown 2way change
- Improved lighting in several neighborhoods as part of the Light up South Bend initiative.
- Adjusted signal timings at intersections to reduce congestion and queue time, and implemented numerous traffic calming measures for improved neighborhood safety.
- Long Term Control Plan: Initiated re-examination of LTCP, built several projects and filed reports per Consent Decree requirements.
- Coordinated on several MPO, county-city, INDOT-city projects including SR 23, US31, Boland Drive, and Olive-Sample Overpass.

2015 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

- Develop and implement Traffic Calming guidelines to improve neighborhood safety. Guidelines will identify where devices/approaches are applicable and warranted.
- Coordinate and assist other departments with engineering and project management services.
- Coordinate and assist other departments to ensure that basic and emergency services are met: water, sewer, electricity, traffic safety, flood reduction, etc.
- Continue implementation and evaluation of ADA compliance plan, and appropriate conformance to Title VI.

Good Government (GG)

- Develop efficient communication pathways, proper documentation, and speedy response time for 311 and council requests.
- Develop a plan for improving the permitting process, through the use of online tools, and more trained personnel.

- Complete initial asset management collection and develop procedures for continued efficient monitoring of assets.
- Implementation of a grading schedule for Project Management, Consultants, and Contractors to track and target quality assurance.

Economic Development (ED)

- Improve business accessibility and attractive through the development and implementation of streetscape guidelines.
- Enhance development coordination: assign designated personnel to assist redevelopment and community investment with new or re-development, annexation, and area planning.
- Downtown Parking: Develop tools to measure capacity needs and compare those needs to existing and future infrastructure lifecycle costs and adjust parking fee structure.
- Modify several outdated ordinances to enhance and quality control economic development: subdivision, wellhead, truck routes, drainage, and permitting.

Key Performance Indicators

Measure	City Goal	Type	2016	2013	2014	2015
			Long Term Goal	Actual	Estimated	Target
Number of 311/Council Requests (Open/Closed/%)	GG	Effectiveness	80%	NA	40%	60%
Project Management Grades	GG	Quality		NA	B+	B+

2015 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Downspout disconnect program will require greater public and council involvement.
- Expanded workload of LTCP & Smart Streets Initiative will require additional bandwidth.

Full-Time Employees

Position	2013	2014	6/30/2014	2015	Forecast			
	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019
Staffing (Full-Time Employees)								
Non-Bargaining								
Dir Public Works	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
City Engineer	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Asst City Engineer	2.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Public Construction Mgr	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
GIS Mgr	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Exec Asst & Dir Special Projects	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Project Inspector II	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Deputy Dir Public Works	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Dir of Communications - Pub Wks	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Project Inspector I	2.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Project Manager	-	1.0	-	-	-	-	-	-
Secretary V	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Senior CAD specialist	1.0	-	-	-	-	-	-	-
Engineer I	-	-	-	1.0	1.0	1.0	1.0	1.0
Total Non-Bargaining	12.0	15.0	14.0	15.0	15.0	15.0	15.0	15.0
Total Bargaining	-	-	-	-	-	-	-	-
Total Full-Time Employees	12.0	15.0	14.0	15.0	15.0	15.0	15.0	15.0

Police – 101-0801

Fund Summary – Operating & Capital Budget Summary

Description	2012	2013	2014	6/30/2014 Actual	2015	Forecast				
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019	
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	
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	
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	
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	
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	
Supplies	1,159,837	458,664	743,491	389,326	272,400	353,306	360,609	368,065	375,678	
Services & Charges										
Professional Services	92,858	284,120	473,000	193,637	239,000	374,000	381,480	389,110	396,892	
Printing & Advertising	-	-	-	-	-	-	-	-	-	
Utilities	275,819	306,074	365,850	144,342	367,850	375,207	382,711	390,365	398,173	
Education & Training	28,183	28,667	-	370	-	-	-	-	-	
Travel	37,171	40,026	200	925	200	-	-	-	-	
Repairs & Maintenance	1,186,413	480,364	1,028,525	333,630	614,040	626,321	638,847	651,624	664,657	
Interfund Allocations	1,273,880	1,322,108	1,277,244	632,388	421,602	434,250	447,278	460,696	474,517	
Debt Service:										
Principal	-	-	6,000	1,563	6,000	6,120	6,242	6,367	6,495	
Interest & Fees	-	-	2,000	422	2,000	2,040	2,081	2,122	2,165	
Grants & Subsidies	16,610	14,696	40,000	2,279	40,000	40,000	40,000	40,000	40,000	
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	
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	
Capital	94,824	94,023	305,158	65,158	-	-	-	-	-	
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	

Significant Revenue and Expenditure Changes

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.

Department Description & Purpose

Police Department operating costs are accounted for in this department. Other Police Department personnel costs are paid for in the Public Safety LOIT fund.

2015 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

- Body Cameras
- Camera Surveillance Systems
- Security Camera Registry
- Warrants & Protective Orders
- Student citation procedures

Key Performance Indicators

Measure	City Goal	Type	2016	2013	2014	2015
			Long Term Goal	Actual	Estimated	Target
Total Part 1 Crimes	BE	Output	4520	5580	5022	4520
Agg-Assault Firearm	BE	Output	78	95	87	78
Persons Shot	BE	Output	65	80	72	65

2015 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Consolidated PSAP-Unidentified costs, training, SOPS, and Tech issues
- Aging Handguns
- CNG implementation

Full-Time Employees

Position	2014			2015 Proposed Budget	Forecast			
	2013 Actual	Amended Budget	6/30/2014 Actual		2016	2017	2018	2019
Staffing (Full-Time Employees)								
Non-Bargaining								
Director-Financial Services	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Crime Lab Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Crime Lab Firearms Exam	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Systems Specialist III	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Financial Specialist IV	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Director-Records Bureau	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
System Specialists I	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Financial Specialist III	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
PM Coordinator	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Assistant II	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Evidence Technician	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Crime Analysis CHECK	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Data Entry Records Coordinator	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Court Liaison	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Digital-forensic Tech	1.0	1.0	1.0	2.0	2.0	2.0	2.0	2.0
Secretary V	3.0	3.0	3.0	2.0	2.0	2.0	2.0	2.0
Laboratory Technician	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Senior Property/Evidence Custodian	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Data/Alarm Coordinator	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Data Entry Specialist III	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Clerk Terminal Operator	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0
Public Assistance Clerk II ***	-	-	-	8.0	8.0	8.0	8.0	8.0
Administrative Assistant I	-	-	-	1.0	1.0	1.0	1.0	1.0
	-	-	-	-	-	-	-	-
Total Non-Bargaining	34.0	34.0	34.0	43.0	43.0	43.0	43.0	43.0
Bargaining								
Chief	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
D/Chief	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Captain	10.0	10.0	8.0	10.0	10.0	10.0	10.0	10.0
Lieutenant	21.0	28.0	20.0	28.0	28.0	28.0	28.0	28.0
Sergeant	69.0	58.0	43.0	58.0	58.0	58.0	58.0	58.0
Patrolman First Class	98.0	102.0	105.0	106.0	106.0	106.0	106.0	106.0
Patrolman Second Class	11.0	8.0	11.0	8.0	8.0	8.0	8.0	8.0
Patrolman Third Class	-	3.0	8.0	3.0	3.0	3.0	3.0	3.0
Recruits	-	-	2.0	-	-	-	-	-
Total Police Bargaining	213.0	213.0	201.0	217.0	217.0	217.0	217.0	217.0
Maintenance (Teamsters)	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Total Bargaining	216.0	216.0	204.0	220.0	220.0	220.0	220.0	220.0
Total Full-Time Employees	250.0	250.0	238.0	263.0	263.0	263.0	263.0	263.0

*** transferring in from Communication Center. These employees will remain City employees after the consolidation.

Communications Center – 101-0802

Fund Summary – Operating & Capital Budget Summary

Description	2012	2013	2014	6/30/2014 Actual	2015	Forecast				
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019	
EXPENDITURES										
Expenditures by Cost Center										
Communications Center	1,957,028	2,060,644	2,021,486	966,702	1,687,540	1,574,438	1,605,927	1,638,046	1,670,807	
Total Cost Center Expenditures	1,957,028	2,060,644	2,021,486	966,702	1,687,540	1,574,438	1,605,927	1,638,046	1,670,807	
Expenditures by Account Type										
Personnel										
Salaries & Wages	1,426,280	1,505,474	1,424,290	692,864	126,928	-	-	-	-	
Fringe Benefits	505,725	531,452	571,377	269,053	17,045	-	-	-	-	
Total Personnel	1,932,005	2,036,926	1,995,667	961,917	143,973	-	-	-	-	
Supplies	2,358	1,868	4,029	903	-	-	-	-	-	
Services & Charges										
Professional Services	-	-	-	-	-	-	-	-	-	
Printing & Advertising	-	-	-	-	-	-	-	-	-	
Utilities	-	-	-	-	-	-	-	-	-	
Education & Training	-	-	-	-	-	-	-	-	-	
Travel	-	-	-	-	-	-	-	-	-	
Repairs & Maintenance	16,656	17,532	11,160	-	-	-	-	-	-	
Interfund Allocations	3,924	3,792	8,025	3,882	-	-	-	-	-	
Debt Service:										
Principal	-	-	-	-	-	-	-	-	-	
Interest & Fees	-	-	-	-	-	-	-	-	-	
Grants & Subsidies	-	-	-	-	-	-	-	-	-	
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	-	-	-	
Other Services & Charges	2,085	526	2,605	-	1,543,567	1,574,438	1,605,927	1,638,046	1,670,807	
Total Services & Charges	22,665	21,850	21,790	3,882	1,543,567	1,574,438	1,605,927	1,638,046	1,670,807	
Capital	-	-	-	-	-	-	-	-	-	
Total Expenditures by Type	1,957,028	2,060,644	2,021,486	966,702	1,687,540	1,574,438	1,605,927	1,638,046	1,670,807	

Significant Revenue and Expenditure Changes

Communication Department consolidated into the County 911 operation in 2015. The \$1.54 million represents the City's portion of the county-wide PSAP (Public Safety Answering Point) system, to be paid to St. Joseph County.

Department Description & Purpose

Communication Department will be consolidated into the County 911 Operation in 2015. The 2015 Budgeted Salary and Fringe Benefits reflects the amount of 2014 salary and fringe benefits earned in 2014, but paid in 2015. The Other Services amount is the expected payment to the County for the 911 service.

Full-Time Employees

Position	2013	2014	6/30/2014 Actual	2015	Forecast			
	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019
Staffing (Full-Time Employees)								
Non-Bargaining								
COMMUNICATION SPECIALIST I @ \$ 31,506	2.0	2.0	3.0	-	-	-	-	-
COMMUNICATION SPECIALIST II @ \$ 35,219	12.0	15.0	12.0	-	-	-	-	-
COMMUNICATION SPECIALIST III @ \$ 35,722	5.0	7.0	5.0	-	-	-	-	-
COMMUNICATION SUPERVISOR I	1.0	1.0	1.0	-	-	-	-	-
COMMUNICATION SUPERVISORS II @ \$ 42,512	3.0	3.0	1.0	-	-	-	-	-
ASSISTANT DIRECTOR OF COMMUNICATIONS	1.0	1.0	1.0	-	-	-	-	-
DIRECTOR OF COMMUNICATIONS	1.0	1.0	1.0	-	-	-	-	-
PUBLIC ASSISTANCE CLERK II @ \$ 28,191	8.0	8.0	7.0	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total Non-Bargaining	33.0	38.0	31.0	-	-	-	-	-
Total Bargaining	-	-	-	-	-	-	-	-
Total Full-Time Employees	33.0	38.0	31.0	-	-	-	-	-

Fire – 101-0901

Fund Summary – Operating & Capital Budget Summary

Description	2012	2013	2014	6/30/2014 Actual	2015	Forecast				
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019	
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	-
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	-
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	-
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	-
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	-
Supplies										
	503,189	353,149	589,756	158,956	308,602	314,774	317,922	317,922	321,101	-
Services & Charges										
Professional Services	65,350	66,668	37,850	61,732	37,850	38,039	38,229	38,421	38,613	-
Printing & Advertising	4,373	9,167	8,490	816	8,350	8,392	8,434	8,476	8,518	-
Utilities	149,420	202,089	237,500	114,162	225,500	230,010	234,610	239,302	244,088	-
Education & Training	67,357	61,653	98,000	37,128	81,000	81,405	81,812	82,221	82,632	-
Travel	14,167	20,646	13,000	13,942	13,000	13,065	13,130	13,196	13,262	-
Repairs & Maintenance	728,453	720,423	776,123	354,888	677,116	680,502	683,904	687,324	690,760	-
Interfund Allocations	371,770	362,581	400,563	210,801	153,253	156,318	159,444	162,633	165,886	-
Debt Service:										
Principal	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	500,000	-	-	-	-	-
Other Services & Charges	25,887	20,857	81,719	50,924	21,800	21,909	22,019	22,129	22,239	-
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	-
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	-

Significant Revenue and Expenditure Changes

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.

Department Description & Purpose

The South Bend Fire Dept. exists to provide our community with the highest quality emergency services protecting life and property through education, response, and dynamic outreach.

2014 Accomplishments & Outcomes

- Completion of new training facility; will give Department personnel place to improve effectiveness and safe operations
- Purchase of 2 new pumper/engine fire apparatus and one aerial truck. New vehicles will decrease maintenance/fuel

- Development of Strategic Plan

2015 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

- Improve Internal Communication and documentation
- Establish and Nurture a Culture of Pride, accountability and ownership

Good Government (GG)

- Increase Community Outreach
- Create a Constructive and desirable EMS culture and system
- Establish a training program that is current, consistent and proactive

Economic Development (ED)

- Continue path to Accreditation

2015 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Continue working towards consolidated Public Safety Answering Point
- Explore and implement sustainable staffing models for Emergency Services Delivery
- Pursue Capital Plan and Station Relocations to optimize coverage areas
- Continue Accreditation Process
- Moving to a more paperless environment (Training and Troubleshooting of software)

Full-Time Employees

Position	2013	2014	6/30/2014 Actual	2015	Forecast			
	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019
Staffing (Full-Time Employees)								
Non-Bargaining								
Administrative Assistant I	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Financial Specialist I	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Accounting Clerk IV	2.0	2.0	2.0	3.0	3.0	3.0	3.0	3.0
Financial Specialist II	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
PM Coordinator	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Total Non-Bargaining	6.0	6.0	6.0	7.0	7.0	7.0	7.0	7.0
Bargaining								
Chief	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Chief	5.0	5.0	5.0	4.0	4.0	4.0	4.0	4.0
Battalion Chief	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Captain	57.0	57.0	56.0	56.0	56.0	56.0	56.0	56.0
Inspector	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Arson Investigator	2.0	2.0	3.0	3.0	3.0	3.0	3.0	3.0
Instructor	2.0	2.0	1.0	1.0	1.0	1.0	1.0	1.0
Paramedic Lieutenant	16.0	16.0	13.0	-	-	-	-	-
Pump Engineer	48.0	48.0	48.0	48.0	48.0	48.0	48.0	48.0
Firefighter 1st Class	58.0	51.0	43.0	12.0	12.0	12.0	12.0	12.0
Firefighter 2nd Class	19.0	5.0	18.0	18.0	18.0	18.0	18.0	18.0
Firefighter 3rd Class	5.0	8.0	18.0	8.0	7.0	7.0	7.0	7.0
Recruit	-	8.0	-	4.0	7.0	7.0	7.0	7.0
Public Information Officer	-	-	1.0	1.0	1.0	1.0	1.0	1.0
Total Bargaining	223.0	213.0	217.0	166.0	168.0	168.0	168.0	168.0
Total Full-Time Employees	229.0	219.0	223.0	173.0	175.0	175.0	175.0	175.0

Significant Staffing Changes

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.

Human Rights – 101-1008

Fund Summary – Operating & Capital Budget Summary

Description	2014				2015 Proposed Budget	Forecast			
	2012	2013	Amended	6/30/2014		2016	2017	2018	2019
	Actual	Actual	Budget	Actual					
EXPENDITURES									
Expenditures by Cost Center									
Investigation	275,176	314,056	367,262	160,808	360,416	364,520	374,073	384,019	394,500
	-	-	-	-	-	-	-	-	-
Total Cost Center Expenditures	275,176	314,056	367,262	160,808	360,416	364,520	374,073	384,019	394,500
Expenditures by Account Type									
Personnel									
Salaries & Wages	174,699	179,467	202,147	93,939	209,274	209,684	213,566	217,525	221,564
Fringe Benefits	57,215	62,260	70,105	38,069	77,201	79,189	83,901	89,025	94,598
Total Personnel	231,914	241,727	272,252	132,008	286,475	288,873	297,467	306,550	316,162
Supplies	1,915	1,358	2,394	850	2,010	2,550	2,650	2,750	2,850
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	744	480	892	378	-	-	-	-	-
Utilities	3,077	-	4,106	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	10,935	10,262	15,288	3,875	12,488	13,000	13,200	13,300	13,400
Interfund Allocations	9,708	11,208	4,740	2,376	5,151	5,305	5,464	5,627	5,796
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Other Services & Charges	16,883	49,021	53,400	21,321	54,292	54,792	55,292	55,792	56,292
Total Services & Charges	41,347	70,971	78,426	27,950	71,931	73,097	73,956	74,719	75,488
Capital	-	-	14,190	-	-	-	-	-	-
Total Expenditures by Type	275,176	314,056	367,262	160,808	360,416	364,520	374,073	384,019	394,500

Significant Revenue and Expenditure Changes

No significant changes expected for revenue or expenditures for 2015. Other Services and Charges consist mainly of rent expense (\$45,000 annually).

Department Description & Purpose

The purpose of the Human Rights Commission is to provide all of the city's citizens equal opportunity for education, employment, access to public conveniences and accommodations and acquisition through purchase or rental of real property including, but not limited to, housing and to eliminate segregation or separation base 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. To provide trainings in the commission's jurisdiction to all.

2014 Accomplishments & Outcomes

- Hosted the annual Human Rights Fair Housing training and Awards and scholarships totaling 3,500.
- Did Diversity Training for new Police Officers on three separate occasions in South Bend.
- Set up an informational booth at the annual policemen's night out in Rum Village.
- Performed a training at the Martin Luther King celebration concerning the Human Rights Commission.
- Successfully hosted the annual Indiana Consortium of State and Local Human Rights Agencies Training Conference.
- Received another Education and Outreach grant from the US Department HUD.
- Director, Lonnie L. Douglas, received the Frieda Dawkins Award for leadership in the field of civil and human rights.

2015 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

- Keep contractual relationships with the Equal Employment Opportunity Commission and the US Department of Housing and
- Urban Development by reaching our case production numbers prior to the end of the contractual period.
- Maintain a policy where 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.
- Through education and outreach make a staid effort to assist Respondents work with the commission complainants to be more aware of how the Commission works and why it works the way that it does creating a better process.
- Find better ways to transact business and investigations.

Good Government (GG)

- Successfully completed our EEOC and HUD contracts and maintained our relationship with both agencies.
- The Commission is updating it's website to make it more accessible and user friendly.
- Keep contractual relationships with the Equal Employment Opportunity Commission and the US Department of Housing and Urban Development by reaching our case production numbers prior to the end of the contractual period.
- Get cases investigated within 180 days.

Economic Development (ED)

- Continue to seek grants and other forms of revenue to supplement the 101 budget.

Key Performance Indicators

Measure	City Goal	Type	2016	2013	2014	2015
			Long Term Goal	Actual	Estimated	Target
Number of trainings performed.	output	6	6	8	8	8
Number of Housing Trainings	output	6	8	8	8	8
Number of cases investigated	output	100	106	104	104	104
Number of inquiries handled	effectiveness	100	107	100	100	116
Number of probable causes	outcome	10	8	10	10	8
Number of No Causes	outcome, effect	86	77	80	80	78
Number of cases over 180 days	output	14	0	22	8	4
Number of open cases	effectiveness	70	60	70	70	65

2015 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Eliminating discrimination in our community while continually maintaining enough resources to keep the Commission effective and a valued part of the community.
- Valuing Diversity in our community and teaching others the benefits of a diverse community. Getting others to realize that diversity strengthens our community through inclusion of all types of people. All races, colors, sexes, sexual orientations, national origins, differently abled as well as all religions and political affiliations.
- Maintaining our contract numbers with the Equal Employment Opportunity Commission and the U S Department of Housing and Urban
- Development when the number of actual charges filed is decreasing. Determining whether the number of charges are decreasing due to the
- Commission's success in eradicating discriminatory prejudices and behavior.

Full-Time Employees

Position	2013	2014	6/30/2014 Actual	2015	Forecast			
	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019
Staffing (Full-Time Employees)								
Non-Bargaining								
Director Human Rights	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Investigator V	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Investigator IV	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Investigator IV	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
	-	-	-	-	-	-	-	-
Total Non-Bargaining	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Total Bargaining								
	-	-	-	-	-	-	-	-
Total Full-Time Employees	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0

Significant Staffing Changes

The Human Rights Commission would like to promote Danya Hardin from an Investigator III to Investigator IV. Ms. Hardin has been with the City for twenty plus years and with the Commission for ten years. During her time with the Commission, Danya has continued to increase her skill set concerning Human Rights. In addition to her normal duties as an investigator, which includes intakes, charge processing / investigations, fact-finding conferences, conducting on site investigations and facilitating settlement discussions, Danya has also taken on all of the responsibilities of assisting Commissioner Hernandez with her Study Circles Program. This change was made in the proposed 2015 budget.

Rainy Day Fund – 102

Fund Summary – Operating & Capital Budget Summary

Description	2012	2013	2014	6/30/2014 Actual	2015	Forecast				
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019	
REVENUE										
Property Taxes	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Other Income	42,239	29,524	52,000	16,649	34,680	34,800	35,000	35,200	35,360	
Transfers In	-	-	-	-	-	-	-	-	-	-
Total Revenue	42,239	29,524	52,000	16,649	34,680	34,800	35,000	35,200	35,360	
EXPENDITURES										
Expenditures by Cost Center										
Total Cost Center Expenditures	-	-	-	-	-	-	-	-	-	-
Expenditures by Account Type										
Personnel										
Salaries & Wages	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-
Supplies										
-	-	-	-	-	-	-	-	-	-	-
Services & Charges										
Professional Services	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
Capital										
-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	-	-	-	-	-	-	-	-	-	-
Net Surplus / (Deficit)	42,239	29,524	52,000	16,649	34,680	34,800	35,000	35,200	35,360	
Beginning Cash Balance	8,520,942	8,563,181	8,592,705	8,592,705	8,644,705	8,679,385	8,714,185	8,749,185	8,784,385	
Cash Adjustments	-	-	-	-	-	-	-	-	-	
Ending Cash Balance	8,563,181	8,592,705	8,644,705	8,609,354	8,679,385	8,714,185	8,749,185	8,784,385	8,819,745	
Cash Reserves Target	8,466,515	8,466,515	8,389,741	8,389,741	8,389,741	8,557,536	8,728,687	8,903,260	9,081,325	

Significant Revenue and Expenditure Changes

Interest rates are lower than expected. Used assumption of 0.4% return based on May 2014 results on investment holdings. Note: The Cash Reserves Target for the Rainy Day Fund is equal to 3% of total expenditures for the year.

Fund Description & Purpose

Fund is used to accumulate cash reserves for unforeseen purposes. The fund receives from time to time certain "catch up" distributions of COIT and EDIT monies from the State that are required to be deposited into this fund. The 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.

2014 Accomplishments & Outcomes

- Continue to accumulate fund reserves for future emergency or unforeseen circumstances.
- Continue to accumulate fund reserves for short-term advances to other city funds.
- Investment fund reserves in the investment program at 1st Source Bank to realize interest earnings.
- Emphasize Rainy Day Fund reserves during bond credit rating discussions to emphasize the fiscal health of the City. Fund reserves are an important factor in determining a credit rating.

Key Performance Indicators

Measure	City Goal	Type	2016	2013	2014	2015
			Long Term Goal	Actual	Estimated	Target
Cash reserves	GG	Output	\$8,750,000	\$8,617,705	\$8,660,793	\$8,704,097
Interest Earnings	GG	Output	\$43,750	\$29,524	\$35,000	\$43,500
Percent Yield	GG	Efficiency	0.5%	0.58%	0.4%	0.5%

2015 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Continue to maintain cash reserves in this fund.

Parks & Recreation – 201

Fund Summary – Operating & Capital Budget Summary

Description	2014				2015 Proposed Budget	Forecast			
	2012	2013	Amended	6/30/2014		2016	2017	2018	2019
	Actual	Actual	Budget	Actual					
REVENUE									
Property Taxes	7,824,056	7,207,060	7,350,000	4,021,603	7,340,000	7,413,400	7,487,534	7,562,409	7,638,033
Local Income Taxes	-	-	-	-	-	-	-	-	-
Other Taxes	576,126	619,840	596,878	324,443	626,039	638,560	651,331	664,358	677,645
Grants/Intergovernmental	616,596	696,009	729,437	364,694	884,836	902,533	920,583	938,995	957,775
Charges for Services	3,100,651	3,083,133	2,163,540	847,053	2,025,640	2,066,153	2,107,476	2,149,625	2,192,618
Interfund Allocations	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	1,555	5,160	1,800	575	500	510	520	531	541
Donations	-	800	-	-	-	-	-	-	-
Other Income	156,401	156,203	154,654	72,563	153,700	156,774	159,909	163,108	166,370
Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	12,275,385	11,768,205	10,996,309	5,630,931	11,030,715	11,177,929	11,327,354	11,479,026	11,632,982
EXPENDITURES									
Expenditures by Cost Center									
Administration	1,241,368	1,109,172	1,564,813	645,707	932,908	913,183	920,558	940,474	1,094,224
Maintenance	5,262,895	5,447,359	4,947,775	2,397,989	5,141,447	5,032,740	5,073,384	5,183,147	5,588,814
Golf	1,723,757	1,728,619	1,526,640	772,664	1,570,785	1,537,574	1,549,991	1,583,525	1,739,839
Recreation	1,633,777	1,883,695	2,114,512	873,417	2,321,422	2,272,340	2,290,691	2,340,250	2,349,582
Potawatomi Zoo	2,047,397	2,086,392	2,283,664	1,177,054	850,000	832,028	838,748	856,894	160,311
Greenhouse	27,864	51,347	59,614	44,162	53,997	52,855	53,282	54,435	59,652
Graffiti Abatement Program	75,787	86,355	103,860	43,155	98,374	96,294	97,072	99,172	109,567
Total Cost Center Expenditures	12,012,845	12,392,939	12,600,878	5,954,148	10,968,933	10,737,014	10,823,725	11,057,897	11,101,990
Expenditures by Account Type									
Personnel									
Salaries & Wages	5,698,043	5,755,465	5,390,518	2,427,380	5,192,645	5,104,269	5,206,354	5,310,481	5,416,691
Fringe Benefits	1,745,579	1,854,042	1,866,424	853,374	1,912,729	1,954,114	2,032,279	2,113,570	2,198,112
Total Personnel	7,443,622	7,609,507	7,256,942	3,280,754	7,105,374	7,058,383	7,238,633	7,424,051	7,614,803
Supplies	1,590,997	1,741,909	1,621,319	644,224	1,074,757	1,096,252	1,118,177	1,140,541	1,163,352
Services & Charges									
Professional Services	22,430	30,225	929,005	877,841	784,498	784,498	784,498	784,498	584,498
Printing & Advertising	32,731	23,308	46,895	11,512	41,502	42,332	43,179	44,042	44,923
Utilities	604,966	660,109	598,648	310,925	514,928	520,077	525,278	530,531	535,836
Education & Training	7,930	5,345	11,875	1,757	7,025	7,000	7,000	7,200	7,200
Travel	8,491	14,596	19,957	2,773	12,717	12,971	13,231	13,495	13,765
Repairs & Maintenance	348,378	244,715	286,911	107,164	274,862	280,359	285,966	291,686	297,519
Interfund Allocations	503,215	488,235	698,769	345,908	413,953	350,000	360,500	371,315	382,454
Debt Service:									
Principal	226,444	273,719	301,217	160,063	300,806	147,000	3,574	-	-
Interest & Fees	18,301	17,531	12,128	6,733	8,451	1,390	113	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-
Transfers Out	187,607	209,824	185,500	-	95,500	95,500	95,500	95,500	95,500
Other Services & Charges	457,638	725,354	538,712	199,498	334,560	341,251	348,076	355,038	362,139
Total Services & Charges	2,418,131	2,692,961	3,629,617	2,024,174	2,788,802	2,582,380	2,466,915	2,493,305	2,323,835
Capital	560,095	348,562	93,000	5,000	-	-	-	-	-
Total Expenditures by Type	12,012,845	12,392,939	12,600,878	5,954,152	10,968,933	10,737,014	10,823,725	11,057,897	11,101,990
Net Surplus / (Deficit)	262,540	(624,735)	(1,604,569)	(323,221)	61,782	440,915	503,629	421,129	530,992
Beginning Cash Balance	4,611,791	4,873,821	4,244,224	4,244,224	3,723,319	3,785,101	4,226,016	4,729,645	5,150,774
Cash Adjustments	(510)	(4,862)	1,083,664	12,552	-	-	-	-	-
Ending Cash Balance	4,873,821	4,244,224	3,723,319	3,933,555	3,785,101	4,226,016	4,729,645	5,150,774	5,681,766
Cash Reserves Target	3,003,211	3,098,235	3,150,220	1,488,538	2,742,233	2,684,254	2,705,931	2,764,474	2,775,497

Significant Revenue and Expenditure Changes

The 2014 amended budget contains all Zoo expenses originally budgeted, plus the addition of the 2014 subsidy. The privatization of the Zoo was not finalized until after the 2014 budget was approved. The Zoo revenues have been removed resulting in the large deficit. This will not be reflected in the end of year actuals. The cash balance for the 2014 amended budget has been adjusted to reflect this difference. Three non-bargaining positions were eliminated and \$44,000 was added to the Maintenance Division for part time workers. Capital spending is dependent on an annual surplus. Due to reductions in property tax revenue, this has been difficult. Despite reductions in personnel and some services, capital for equipment replacement and facilities as well as deferred maintenance has been delayed. A proposed park bond would ease the strain on the operating budget.

Fund Description & Purpose

Fund 201 is the general operating fund for Parks and Recreation. It is funded through property tax and user fees. It consists of seven divisions, Administration, Maintenance, Golf, Recreation, Conservatory, Potawatomi Zoo and Graffiti Abatement.

2014 Accomplishments & Outcomes

- O'Brien Fitness Center membership grew again in 2014. Memberships float between 1200 and 1500
- South Bend Parks Foundation web site created
- Parks maintenance beginning application of new Facility Management Software Program
- Completion of the Parks and Recreation Five Year Master Plan
- Completed 24 public meetings and three different survey types pertaining to the Master Plan process
- Customer Service Index Rating 4.7 out of 5 for all programs and facilities
- Successful Zoo Transition with PZS
- Parks web site projected to have over 200,000 visits and over 800,000 pages visited
- Created summer Job Corp Program for local youth at CBC and MLK Centers

2015 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

- Continued development of Park Web Site applications to improve customer service
- Improved response time for cited mowing on designated properties
- Graffiti cleanup with 24 hours of notification
- Continue investing in local youth mentoring programs

- Maintain safe and clean parks and facilities
- Sustainable recreational programs
- Accessibility to park facilities and programs

Good Government (GG)

- Continue active involvement with Healthy Communities Surveillance and Management Project
- Continue to improve and expand City Wellness Program
- More emphasis to detail in daily park maintenance program
- Continue employee development programs
- Develop stronger partnerships with Park Foundation, outside agencies, and volunteer organizations
- Maintain CAPRA Accreditation
- Invest in Park facilities

Economic Development (ED)

- Host the International Softball Congress World Championship Tournament August 13-22

Key Performance Indicators

Measure	City Goal	Type	2016	2013	2014	2015
			Long Term Goal	Actual	Estimated	Target
Attendance at Fee Based Programs-	GG	Output	775000	711815	700000	750000
Fee Base Revenue-	GG	Output	3250000	4118000	2885000	3000000
Volunteers Hours/ Value-	GG	Outcome	25000/500000	21867/456000	22000/460000	23000/475000
Customer Service Rating (1 to 5)	GG	Quality	4.8	4.75	4.75	4.8

2015 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Very limited capital funding to address park needs. Park Bond, Non Reverting Funds, TIF Funds, Edit Funds, Grants, and Partnerships are optional resources.
- New law regarding 29 hour work force limits our ability to provide services throughout the busy season. Additional funding for PT personnel and more reliance with volunteers will assist.
- Consider reduction of park properties. Demolish Newman Center and sell property. Sell Ponator Park located in the county.
- Better organization regarding cited mowing time lines. Would like to see improved reporting and routing procedures to mowing operation.
- Reduction in senior staff will require larger work load for supervision. Creates an opportunity to grow individually as an employee and build a stronger team.
- The Maintenance Division will transition to a new Facility Management Software Program. Staff will need to be trained and equipped to run the program.

Full-Time Employees

Position	2014			2015 Proposed Budget	Forecast				
	2013	Amended	6/30/2014		2016	2017	2018	2019	
	Actual	Budget	Actual						
Staffing (Full-Time Employees)									
Non-Bargaining									
Park Superintendent	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Director- Admin Services-Parks	1.0	1.0	-	-	-	-	-	-	-
Director of Finance	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Financial Specialist III	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Financial Specialist II	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Departmental System Specialist	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Office Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Foreman V	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Park Maintenance Superintendent	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Assistant I	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Operations Manager - Forester	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Park Grounds Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Superintendent IV	1.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Facilities Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Superintendent III	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Foreman V	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Director- Golf Operations	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Club Pro Municipal Golf Course	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Golf Course/Rink Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Greenskeeper	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Superintendent V	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Deputy Director	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Director- Recreation	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Assistant Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Fitness/Wellness Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Athletic Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Program Coordinator (6)	6.0	6.0	5.0	7.0	7.0	7.0	7.0	7.0	7.0
Center Supervisor (3)	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Violence Prevention Coord II	1.0	1.0	1.0	-	-	-	-	-	-
Rum Village Park Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Naturalist	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Youth Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Program Supervisor	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Program Supervisor	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Director of Development	1.0	1.0	-	-	-	-	-	-	-
Director of Marketing & Promotions	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Project Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Foreman V	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Zoo Staff	7.0	7.0	1.0	-	-	-	-	-	-
Total Non-Bargaining	56.0	57.0	48.0	48.0	48.0	48.0	48.0	48.0	48.0

Full-Time Employees Cont.

Position	2014			2015	Forecast			
	2013	Amended	6/30/2014	Proposed				
	Actual	Budget	Actual	Budget	2016	2017	2018	2019
Bargaining								
Park Police II	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Plumber IV	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Electrician	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Construction Maint./Carpenter II	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Construction Maint./Carpenter III	2.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Construction Maint./Mason	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Painter IV	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Head Custodian	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Bldg. Maintenance- Custodian & Labore	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Group Leader	6.0	6.0	5.0	5.0	5.0	5.0	5.0	5.0
Building & Structure Maint	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Building & Structure Maint II	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Arborist II	1.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Arborist I	1.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Arborist/Weed Control	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Equipment Operator II	3.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Operator I	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Heavy Equipment Operator II	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Job Leader	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Athletic Field Maintenance	1.0	1.0	2.0	2.0	2.0	2.0	2.0	2.0
Mechanic IV	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Assistant Greens Superintendent	2.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Mechanic IV	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Zoo Staff	15.0	16.0	2.0	1.0	1.0	1.0	1.0	1.0
Total Bargaining	55.0	56.0	42.0	41.0	41.0	41.0	41.0	41.0
Total Full-Time Employees	111.0	113.0	90.0	89.0	89.0	89.0	89.0	89.0

Significant Staffing Changes

The Potawatomi Park Zoo operation was assumed by the Potawatomi Zoological Society in January of 2014. Three employees will remain on the City's payroll until they reach their 10 year anniversary to attain vesting for PERF purposes or leave City employment. Twenty others are being paid through the PZS. Three non-bargaining positions were left unfilled for 2015.

Motor Vehicle Highway - 202

Fund Summary – Operating & Capital Budget Summary

Description	2012	2013	2014	6/30/2014 Actual	2015	Forecast				
	Actual	Actual	Amended Budget		Proposed 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	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	218,881	422,045	240,000	183,753	265,000	267,650	270,327	273,030	275,760	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Other Income	104,576	38,862	112,986	17,384	16,300	16,300	16,300	16,300	16,300	-
Transfers In	2,700,212	3,626,882	3,216,582	1,483,291	2,953,000	3,248,748	3,281,235	3,314,048	3,347,188	-
Total Revenue	7,605,799	9,139,124	9,202,986	4,466,110	8,931,300	8,372,987	8,428,856	8,485,284	8,542,275	-
EXPENDITURES										
Expenditures by Cost Center										
Street Department	6,416,425	7,162,508	8,856,075	3,844,886	8,181,300	8,622,380	9,051,533	9,457,707	9,727,575	-
Curb & Sidewalk	354,375	567,484	1,152,802	226,585	1,500,000	750,000	760,000	770,000	780,000	-
Total Cost Center Expenditures	6,770,800	7,729,992	10,008,877	4,071,471	9,681,300	9,372,380	9,811,533	10,227,707	10,507,575	-
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	-
Fringe Benefits	722,881	890,969	1,145,978	517,540	1,290,595	1,318,438	1,401,673	1,492,258	1,590,911	-
Total Personnel	2,854,384	3,461,071	4,124,220	1,939,467	4,314,548	4,402,870	4,547,794	4,701,301	4,864,135	-
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	-
Services & Charges										
Professional Services	5,618	215,785	579,696	91,377	352,137	352,137	352,137	352,137	352,137	-
Printing & Advertising	248	119	1,450	370	1,450	1,450	1,450	1,450	1,450	-
Utilities	37,449	53,666	59,056	30,035	49,996	52,496	55,121	57,877	60,770	-
Education & Training	865	6,049	5,138	2,010	7,500	7,500	7,500	7,500	7,500	-
Travel	871	3,448	2,104	2,094	3,820	3,820	3,820	3,820	3,820	-
Repairs & Maintenance	1,008,084	1,113,653	887,751	685,242	1,804,772	1,057,111	1,109,967	1,165,465	1,223,738	-
Interfund Allocations	184,428	222,060	417,248	208,616	575,748	626,792	645,596	664,964	684,913	-
Debt Service:										
Principal	-	99,908	374,121	119,233	421,266	569,041	774,997	933,628	945,406	-
Interest & Fees	-	6,711	34,274	8,380	26,740	55,519	48,981	54,663	57,862	-
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	9,264	9,450	-
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	-
Capital	159,602	95,847	178,250	134,030	100,000	200,000	200,000	200,000	200,000	-
Total Expenditures by Type	6,770,800	7,729,992	10,008,877	4,071,471	9,681,300	9,372,380	9,811,533	10,227,707	10,507,575	-
Net Surplus / (Deficit)	834,999	1,409,132	(805,891)	394,638	(750,000)	(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	2,852,358	2,102,358	1,102,965	(279,711)	(2,022,135)	-
Cash Adjustments	96	-	-	-	-	-	-	-	-	-
Ending Cash Balance	2,249,117	3,658,249	2,852,358	4,052,887	2,102,358	1,102,965	(279,711)	(2,022,135)	(3,987,434)	-
Cash Reserves Target	1,354,160	1,545,998	2,001,775	814,294	1,936,260	1,874,476	1,962,307	2,045,541	2,101,515	-

Significant Revenue and Expenditure Changes

REVENUE - Kept amount in gas tax static at the 2013 amount of \$2,769,789.00 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.

Department Description & Purpose

Fund collects state gasoline taxes and local wheel taxes and uses them for the repairs and maintenance of City streets, street lights, and signals. The Bureau of Streets and the Bureau of Traffic and Lighting also provides for the removal of snow and ice, responds to emergencies and facilitates recovery, provides the City with infrastructure asset management, and the administration of the ReLeaf program.

2014 Accomplishments & Outcomes

Street:

- Generated savings for other departments (Parks & Recreation, SBFD) by rehabilitating parking areas at two fire stations and the Potawatomi Zoo
- Responded and maintained trafficable streets and alleys despite a recorded snowfall for the city of 109 inches.
- Traffic & Lighting:
- Implemented BPW and other work orders on time.
- Upgraded Nimitz Parkway streetlights to 100% efficient LED based street lights.
- Completed City, County and State signal inspections on time.
- Curb & Sidewalk
- Extended program to 100 properties (100% increase from previous years), eliminating standing backlog of properties waiting for program

2015 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

- (T & L): Aggressively address street light and traffic signal concerns to reduce public reporting of possible safety issues.
- (Streets): Continually review snow removal routes to find efficiencies.
- (Streets): Improve anti-icing technologies (materials, application methods) to reduce dependencies on non-soluble materials (sand / slag)
- (Streets): Implement alley surface improvement program to upgrade alley surfaces to materials that meet alley traffic requirements for a solid trafficable surface.

Good Government (GG)

- (Streets): Balance pavement maintenance with a mix of fixes to better invest for future pavement needs.

Economic Development (ED)

- (C & Sw): Increase amount of public curb rehabilitated
- (C & Sw): Aggressively address ADA curb ramps to facilitate action on City's ADA Transition Plan.
- (C & Sw): Address trip hazards on critical pedestrian corridors to improve the walkability for business development needs.
- (T & L): Upgrade existing City owned street lights to LED based lamps, improving the lighting quality and energy efficiency of the streetlights.

Key Performance Indicators

Measure	City Goal	Type	2016 Long Term Goal	2013 Actual	2014 Estimated	2015 Target
Streets:						
Street Paving (miles)	BE	output		20,65	22	21
Alley grading (blocks)	BE	output		1507	1400	1500
Alley Improvement (PILOT) (blocks)	BE	output		NEW	NEW	20
T & L:						
Work order processing (days) (PILOT)	BE	efficiency		NEW	NEW	10
Intent: measure number of days T&L utilize to address a work order. Days waiting for material do not count against the # of days required to address a WO						

2015 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- (Streets) : Pilot alternate pavement rehabilitations to improve use of resources (different materials to meet traffic demands, other preservation methods)
- (T & L) : Internal goal to modernize existing signals to more efficient detection systems

Full-Time Employees

Position	2014			2015 Proposed Budget	Forecast				
	2013	Amended	6/30/2014		2016	2017	2018	2019	
	Actual	Budget	Actual						
Staffing (Full-Time Employees)									
Non-Bargaining									
Streets	-	-	-	-	-	-	-	-	-
Director of Streets	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	0.5
2 Manager of Streets	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Manager of Traffic & Lighting	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Superintendent V	1.0	2.0	1.0	2.0	2.0	2.0	2.0	2.0	2.0
Superintendent III	3.0	2.0	3.0	2.0	2.0	2.0	2.0	2.0	2.0
Financial Specialist, Sr.	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Financial Specialist II	-	1.0	-	1.0	1.0	1.0	1.0	1.0	1.0
Curb & Sidewalk									
Superintendent V	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Total Non-Bargaining	10.0	11.0	10.0	11.0	11.0	11.0	11.0	11.0	10.5
Bargaining									
Streets									
Job Leaders	-	-	-	4.0	4.0	4.0	4.0	4.0	4.0
Heavy Equipment Operators II	15.0	17.0	15.0	11.0	11.0	11.0	11.0	11.0	11.0
Equipment Operators III	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Equipment Operators II	19.0	19.0	17.0	19.0	19.0	19.0	19.0	19.0	19.0
General Laborer	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6
Sign Artist Job Leader	1.4	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Signal Tech II Job Leader	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Signal Tech II	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Sign Artist	1.0	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Curb & Sidewalk									
Job Leader	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Heavy Equipment Operators II	3.0	4.0	-	-	-	-	-	-	-
Curb & Sidewalk Finishers	3.0	-	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Total Bargaining	50.0	48.6	43.6	45.6	45.6	45.6	45.6	45.6	45.6
Total Full-Time Employees	60.0	59.6	53.6	56.6	56.6	56.6	56.6	56.6	56.1

Recreation - Nonreverting – 203

Fund Summary – Operating & Capital Budget Summary

Description	2012	2013	2014	6/30/2014 Actual	2015	Forecast				
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019	
REVENUE										
Property Taxes	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	1,039,835	1,003,318	1,402,592	489,885	1,530,935	1,416,618	1,430,784	1,445,092	1,459,543	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	69,000	22,794	48,000	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-
Total Revenue	1,039,835	1,003,318	1,471,592	512,679	1,578,935	1,416,618	1,430,784	1,445,092	1,459,543	
EXPENDITURES										
Expenditures by Cost Center										
Recreation Nonreverting Fund	977,654	896,201	1,479,064	384,975	1,536,262	1,443,865	1,458,303	1,472,886	1,487,615	
Total Cost Center Expenditures	977,654	896,201	1,479,064	384,975	1,536,262	1,443,865	1,458,303	1,472,886	1,487,615	
Expenditures by Account Type										
Personnel										
Salaries & Wages	451,957	408,131	572,409	175,408	688,391	578,133	583,914	589,754	595,651	
Fringe Benefits	33,918	30,749	41,218	13,270	49,451	41,630	42,046	42,467	42,892	
Total Personnel	485,875	438,880	613,627	188,678	737,842	619,763	625,961	632,221	638,543	
Supplies	178,685	219,805	274,095	74,140	277,645	326,836	330,104	333,405	336,739	
Services & Charges										
Professional Services	-	24,264	46,708	21,003	44,003	47,175	47,647	48,123	48,605	
Printing & Advertising	53,770	42,749	102,194	14,275	87,356	103,216	104,248	105,291	106,343	
Utilities	-	-	-	-	-	-	-	-	-	
Education & Training	-	-	-	-	-	-	-	-	-	
Travel	18,773	18,397	70,091	11,685	74,406	70,792	71,500	72,215	72,937	
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	
Interfund Allocations	-	-	-	-	-	-	-	-	-	
Debt Service:										
Principal	-	-	-	-	-	-	-	-	-	
Interest & Fees	-	-	-	-	-	-	-	-	-	
Grants & Subsidies	-	-	-	-	-	-	-	-	-	
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	-	-	-	
Other Services & Charges	202,059	152,106	273,349	75,193	315,010	276,082	278,843	281,632	284,448	
Total Services & Charges	274,602	237,516	492,342	122,156	520,775	497,265	502,238	507,260	512,333	
Capital	38,492	-	99,000	-	-	-	-	-	-	
Total Expenditures by Type	977,654	896,201	1,479,064	384,974	1,536,262	1,443,865	1,458,303	1,472,886	1,487,615	
Net Surplus / (Deficit)	62,181	107,117	(7,472)	127,705	42,673	(27,247)	(27,519)	(27,794)	(28,072)	
Beginning Cash Balance	617,553	670,317	777,434	777,434	769,962	812,635	785,388	757,869	730,075	
Cash Adjustments	(9,417)	-	-	-	-	-	-	-	-	
Ending Cash Balance	670,317	777,434	769,962	905,139	812,635	785,388	757,869	730,075	702,002	
Cash Reserves Target	244,414	224,050	369,766	96,244	384,066	360,966	364,576	368,222	371,904	

Significant Revenue and Expenditure Changes

The International Softball Congress 10 day world championship tournament is responsible for the bulk of the increase in revenue and expense.

Department Description & Purpose

Fund accounts for recreation programs and events that are self-supporting through user fees or sponsorships and donations.

2014 Accomplishments & Outcomes

- The first Country Music Fest was held at Coveleski Stadium . Attendance was 3,408.
- The 2014 ASA Men's Major Softball National Tournament will be held again at Belleville Park. This is one of the country's top softball tournaments.
- Implementation of the "Job Corps" program at Martin Luther King Jr. Center and Charles Black Center began in June and ends in August. 25 teens are employed. Funded by EDIT.
- Two Part time employees were hired for the "Made Men" Program at Martin Luther King Jr Center. This program is funded through EDIT.
- In June of this year, USA Fitness closed. A special membership rate was offered to their members through August.225 have joined to date.
- Rum Village Nature Center celebrates its 40th anniversary this September with a celebration.

2015 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

- Diverse programming offered to local residents
- Sustainable recreation programs

Good Government (GG)

- Community Outreach programming
- Job Corps training and youth mentoring programs
- Pursue sponsors and grants to assist with programs, events and leagues

Economic Development (ED)

- National Championship Softball Tournament at Belleville Softball Complex
- International World Softball Tournament in 2015
- Partner with South Bend Silver Hawks to offer the Second Annual Country Music Fest

Key Performance Indicators

Measure	City Goal	Type	2016	2013	2014	2015
			Long Term Goal	Actual	Estimated	Target
River City Basketball League	2,3	Outcome	420 teams	397	420	420
Softball Leagues	2,3	Outcome	288 teams	284	284	286
Daddy-Daughter Dance	2,3	Outcome	1,200 participants	1183	1200	1200
Kid's Triathlon	2,3	Outcome	300 participants	303	288	300
Recreation Centers	2,3	Outcome	151,500	150,775	151,000	151,200
Pool Attendance	2,3	Outcome	12,000	10,016	8,000	10,000

2015 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- The significant challenge with this fund is always to maintain its sustainability as a user fee based enterprise.
- The surplus revenues allow staff training and education that would otherwise be unaffordable. In order to maintain profitability, staff need to be more efficient in their programs.
- The pursuit of grants, donors, and sponsors of events and programs is important to the overall sustainability of this fund.

Full-Time Employees

Position	2013	2014	6/30/2014 Actual	2015	Forecast			
	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019
Staffing (Full-Time Employees)								
Non-Bargaining								
Fitness Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Total Non-Bargaining	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Total Bargaining	-	-	-	-	-	-	-	-
Total Full-Time Employees	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0

Studebaker/Oliver Reverting Grant - 209

Fund Summary – Operating & Capital Budget Summary

Description	2012	2013	2014	6/30/2014	2015	Forecast				
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019	
REVENUE										
Property Taxes	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	570,000	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Other Income	5,485	3,712	335,000	2,093	4,000	4,000	4,000	4,000	4,000	4,000
Transfers In	-	-	-	-	-	-	-	-	-	-
Total Revenue	5,485	3,712	335,000	2,093	574,000	4,000	4,000	4,000	4,000	4,000
EXPENDITURES										
Expenditures by Cost Center										
Studebaker/Oliver Remediation	162,602	-	1,415,000	-	-	-	-	-	-	-
Other Brownfield Remediation	-	-	30,000	-	570,000	-	-	-	-	-
Total Cost Center Expenditures	162,602	-	1,445,000	-	570,000	-	-	-	-	-
Expenditures by Account Type										
Personnel										
Salaries & Wages	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-
Supplies										
Supplies	-	-	-	-	-	-	-	-	-	-
Services & Charges										
Professional Services	-	-	30,000	-	-	-	-	-	-	-
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	162,602	-	-	-	570,000	-	-	-	-	-
Total Services & Charges	162,602	-	30,000	-	570,000	-	-	-	-	-
Capital										
Capital	-	-	1,385,000	-	-	-	-	-	-	-
Total Expenditures by Type	162,602	-	1,415,000	-	570,000	-	-	-	-	-
Net Surplus / (Deficit)	(157,117)	3,712	(1,080,000)	2,093	4,000	4,000	4,000	4,000	4,000	4,000
Beginning Cash Balance	1,236,792	1,079,675	1,083,387	1,083,387	3,387	7,387	11,387	15,387	19,387	19,387
Cash Adjustments	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance	1,079,675	1,083,387	3,387	1,085,480	7,387	11,387	15,387	19,387	23,387	23,387
Cash Reserves Target	40,651	-	353,750	-	142,500	-	-	-	-	-

Significant Revenue and Expenditure Changes

Expenses for on-going clean-up of environmental contamination in brownfield areas, primarily in Ignition Park and Oliver Plow areas. Projections for future years will depend upon future grants.

Fund Description & Purpose

Various grants relating to Studebaker/Oliver area and Brownfields.

2015 Department Goals & Objectives & Linkage to City Goals

Economic Development (ED)

- Increase of environmentally clean land for new development
- Continue clean-up of environmental problems in development area

Key Performance Indicators

Measure	City Goal	Type	2016	2013	2014	2015
			Long Term Goal	Actual	Estimated	Target
Spend money to affect clean-up efforts	ED	Output	\$350,000	0	\$385,000	\$385,000

2015 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- New land for inner-city development

DCI State Grants - 210

Fund Summary – Operating & Capital Budget Summary

Description					2015 Proposed Budget	Forecast			
	2012	2013	2014	6/30/2014		2016	2017	2018	2019
	Actual	Actual	Amended Budget	Actual					
REVENUE									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	2,000,000	-	1,600,000	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	220,472	238,065	77,016	18,711	73,511	73,511	73,511	73,511	73,511
Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	220,472	238,065	2,077,016	18,711	1,673,511	73,511	73,511	73,511	73,511
EXPENDITURES									
Expenditures by Cost Center									
Bosch Project Debt Service	207,065	807,570	117,886	36,005	72,012	72,011	72,012	72,011	72,011
Vacant & Abandoned Demolitions	-	-	2,045,000	-	1,600,000	-	-	-	-
Total Cost Center Expenditures	207,065	807,570	2,162,886	36,005	1,672,012	72,011	72,012	72,011	72,011
Expenditures by Account Type									
Personnel									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-
Supplies									
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Debt Service:									
Principal	161,567	764,970	90,496	28,883	59,967	61,786	63,661	65,592	67,582
Interest & Fees	45,498	42,600	27,390	7,122	12,045	10,225	8,351	6,419	4,429
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	45,000	-	1,600,000	-	-	-	-
Total Services & Charges	207,065	807,570	162,886	36,005	1,672,012	72,011	72,012	72,011	72,011
Capital									
Capital	-	-	2,000,000	-	-	-	-	-	-
Total Expenditures by Type	207,065	807,570	2,162,886	36,005	1,672,012	72,011	72,012	72,011	72,011
Net Surplus / (Deficit)	13,407	(569,505)	(85,870)	(17,294)	1,499	1,500	1,499	1,500	1,500
Beginning Cash Balance	905,048	918,455	348,950	348,950	263,080	264,579	266,079	267,578	269,078
Cash Adjustments	-	-	-	-	-	-	-	-	-
Ending Cash Balance	918,455	348,950	263,080	331,656	264,579	266,079	267,578	269,078	270,578
Cash Reserves Target	51,766	201,893	540,722	9,001	418,003	18,003	18,003	18,003	18,003

Significant Revenue and Expenditure Changes

Revenues and expenditures for 2012 thru 2014 relate to State loans made on behalf of Bosch. In 2013, Bosch paid off IDLF and IRF loans. Bosch will continue making payments of approximately \$72,000 per year on IDFA loan and City will continue to pay those funds to the State as agreed. Final payoff scheduled for 2022. New for 2015 is anticipation of a \$1.6M grant from the State for 64 demolitions of vacant and abandoned homes.

Fund Description & Purpose

Various grants originating from the State of Indiana.

2014 Accomplishments & Outcomes

- Continue to receive and make debt service payments as required.
- Sold Bosch site to Curtis Products

2015 Department Goals & Objectives & Linkage to City Goals

Good Government (GG)

- Make debt service payments on time

Economic Development (ED)

- Use State grant funding to demolish 64 vacant and abandoned homes

Key Performance Indicators

Measure	City Goal	Type	2016	2013	2014	2015
			Long Term Goal	Actual	Estimated	Target
Demolitions	ED	Output	0	0	0	64

2015 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Ability to use State grant funds to tackle vacant and abandoned housing problem.

DCI Operation Fund - 211

Fund Summary – Operating & Capital Budget Summary

Description	2012	2013	2014	6/30/2014	2015	Forecast				
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019	
REVENUE										
Property Taxes	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	324,599	467,180	386,787	55,521	416,787	416,787	416,787	416,787	416,787	416,787
Charges for Services	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Other Income	241,678	306,912	330,271	117,938	247,200	247,200	247,200	247,200	247,200	247,200
Transfers In	1,527,146	1,717,519	1,688,959	844,480	1,967,638	2,032,753	1,918,050	1,978,139	2,039,976	2,039,976
Total Revenue	2,093,423	2,491,611	2,406,017	1,017,939	2,631,625	2,696,740	2,582,037	2,642,126	2,703,963	2,703,963
EXPENDITURES										
Expenditures by Cost Center										
Department Administration	2,025,585	2,168,050	2,404,884	1,098,169	2,631,624	2,696,043	2,581,320	2,641,387	2,703,202	2,703,202
Total Cost Center Expenditures	2,025,585	2,168,050	2,404,884	1,098,169	2,631,624	2,696,043	2,581,320	2,641,387	2,703,202	2,703,202
Expenditures by Account Type										
Personnel										
Salaries & Wages	1,235,109	1,319,293	1,478,516	691,221	1,505,797	1,535,913	1,566,631	1,597,964	1,629,923	1,629,923
Fringe Benefits	403,055	460,763	579,780	267,435	604,278	628,449	653,587	679,731	706,920	706,920
Total Personnel	1,638,164	1,780,056	2,058,296	958,656	2,110,075	2,164,362	2,220,218	2,277,694	2,336,843	2,336,843
Supplies	20,630	26,593	43,735	10,480	24,627	24,627	24,627	24,627	24,627	24,627
Services & Charges										
Professional Services	26,536	35,584	36,411	20,191	66,140	66,140	66,140	66,140	66,140	66,140
Printing & Advertising	17,016	12,829	17,950	2,697	11,000	11,000	11,000	11,000	11,000	11,000
Utilities	-	-	-	-	-	-	-	-	-	-
Education & Training	6,103	6,109	14,000	1,860	12,000	12,000	12,000	12,000	12,000	12,000
Travel	9,012	14,200	20,000	4,305	16,200	16,200	16,200	16,200	16,200	16,200
Repairs & Maintenance	15,504	16,923	40,798	15,333	32,142	32,143	32,143	32,143	32,143	32,143
Interfund Allocations	266,616	248,016	150,594	75,510	339,340	349,471	178,892	181,483	184,149	184,149
Debt Service:										
Principal	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	26,004	27,825	23,100	9,373	20,100	20,100	20,100	20,100	20,100	20,100
Total Services & Charges	366,791	361,485	302,853	129,269	496,922	507,054	336,475	339,066	341,732	341,732
Capital	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	2,025,585	2,168,133	2,404,884	1,098,405	2,631,624	2,696,043	2,581,320	2,641,387	2,703,202	2,703,202
Net Surplus / (Deficit)	67,838	323,477	1,133	(80,466)	-	697	717	739	761	761
Beginning Cash Balance	516,213	584,037	907,315	907,315	908,448	908,448	909,145	909,861	910,600	910,600
Cash Adjustments	(14)	(199)	-	-	-	-	-	-	-	-
Ending Cash Balance	584,037	907,315	908,448	826,849	908,448	909,145	909,861	910,600	911,361	911,361
Cash Reserves Target	506,396	542,033	601,221	274,601	657,906	674,011	645,330	660,347	675,801	675,801

Significant Revenue and Expenditure Changes

Liability allocation went up over \$160,000 and projected one-time 27th payroll costs anticipated to be \$57,059.

Fund Description & Purpose

Administration of the Department of Community Investment efforts throughout the City.

2014 Accomplishments & Outcomes

- Implementing Smart Streets Initiative
- Planning begins for Corridor Initiative
- Attracted several substantial businesses to area--creating over 1,000 jobs and \$millions of new private investment

2015 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

- Facilitate a streamlined planning, permitting and entitlement process in coordination with APC, Engineering, SBFD, and other departments.

Good Government (GG)

- Generate neighborhood plans that outline various city capital activities, land-use plans, and development opportunities.
- Adjust the TIF boundaries to align with funding priorities and where possible, retire/relinquish TIFs to increase funding to other taxing units.

Economic Development (ED)

- Continued focus on creating investment-ready places, such as Ignition Park, through the completion of infrastructure and predevelopment activities.
- Targeted business recruitment activities for specific industries as well as in support of small businesses along the corridors.
- Workforce: continued support for the SMART (Supporting Manufacturing and Regional Talent) Initiative as well as piloting new construction skills training activities in partnership with local agencies.
- Continued implementation of 'smart streets' program to improve public safety, network connectivity and economic vitality.
- Attracting residents to South Bend through the support of mixed-use projects downtown and along the corridors.
- Supporting and stabilizing neighborhoods through application of housing programs and completion of the 1,000 properties in 1,000 days initiative.

Key Performance Indicators

Measure	City Goal	Type	2016	2013	2014	2015
			Long Term Goal	Actual	Estimated	Target
Jobs created from DCI efforts	ED	Outcome	450	187	700	450
Homes off Vacant & Abandoned list	ED	Outcome	0	325	385	290
Commercial private investment of approved projects	ED	Outcome	\$100M	\$23M	\$75M	\$80M
Years to payback of City investment in approved commercial projects	ED	Effectiveness	8	N/A	10	10

Full-Time Employees

Position	2013	2014	6/30/2014	2015	Forecast			
	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019
Staffing (Full-Time Employees)								
Non-Bargaining								
Executive Director	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Executive Director	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Director II	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Director I	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Associate III	3.0	3.0	2.0	3.0	3.0	3.0	3.0	3.0
Associate II	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Associate I	6.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Analyst II	3.0	3.0	3.0	1.0	1.0	1.0	1.0	1.0
Analyst I	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Assistant III	4.0	4.0	4.0	3.0	3.0	3.0	3.0	3.0
Exec. Asst/Dir of Special Projects	-	-	-	1.0	1.0	1.0	1.0	1.0
Total Non-Bargaining	26.0	27.0	26.0	25.0	25.0	25.0	25.0	25.0
Total Bargaining	-	-	-	-	-	-	-	-
Total Full-Time Employees	26.0	27.0	26.0	25.0	25.0	25.0	25.0	25.0

Significant Staffing Changes

- Elimination of two Analyst II positions; one retirement and one layoff.
- One Administrative Assistant III title change to Executive Assistant/Director of Special Projects

Dept. of Community Investment - 212

Fund Summary – Operating & Capital Budget Summary

Description					2015 Proposed Budget	Forecast			
	2012	2013	2014	6/30/2014		2016	2017	2018	2019
	Actual	Actual	Amended Budget	Actual					
REVENUE									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	3,667,111	3,995,268	6,625,000	883,073	3,850,000	3,850,000	3,850,000	3,850,000	3,850,000
Charges for Services	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	492,704	488,173	286,000	172,516	250,000	225,000	200,000	200,000	175,000
Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	4,159,815	4,483,441	6,911,000	1,055,589	4,100,000	4,075,000	4,050,000	4,050,000	4,025,000
EXPENDITURES									
Expenditures by Cost Center									
CDBG(1001, 1021, 1022, 1034, 1035)	2,653,102	2,292,179	6,571,738	786,643	3,500,000	3,475,000	3,450,000	3,450,000	3,425,000
General Admin (1003)	48	238	2,328	-	-	-	-	-	-
CDBG-R Grant (1012)	12,909	-	-	-	-	-	-	-	-
NSP-1 (1013)	730,293	1,723,501	92,899	14,347	-	-	-	-	-
HPRP (1015)	194,237	-	-	-	-	-	-	-	-
DOL (1016)	15,278	-	-	-	-	-	-	-	-
ESG (1051, 1052, 1053)	25,077	203,605	131,227	55,725	200,000	200,000	200,000	200,000	200,000
SPC (1091, 1092, 1096)	198,396	186,807	392,591	203,003	400,000	400,000	400,000	400,000	400,000
Weed & Seed (1093)	110,913	-	-	-	-	-	-	-	-
Total Cost Center Expenditures	3,940,253	4,406,331	7,190,783	1,059,718	4,100,000	4,075,000	4,050,000	4,050,000	4,025,000
Expenditures by Account Type									
Personnel									
Salaries & Wages	48	238	2,328	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	48	238	2,328	-	-	-	-	-	-
Supplies									
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	3,829,792	4,406,093	7,188,455	1,059,718	4,100,000	4,075,000	4,050,000	4,050,000	4,025,000
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Other Services & Charges	110,413	-	-	-	-	-	-	-	-
Total Services & Charges	3,940,205	4,406,093	7,188,455	1,059,718	4,100,000	4,075,000	4,050,000	4,050,000	4,025,000
Capital									
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	3,940,253	4,406,331	7,190,783	1,059,718	4,100,000	4,075,000	4,050,000	4,050,000	4,025,000
Net Surplus / (Deficit)	219,562	77,110	(279,783)	(4,129)	-	-	-	-	-
Beginning Cash Balance	299,072	513,840	589,662	589,662	309,879	309,879	309,879	309,879	309,879
Cash Adjustments	(4,794)	(1,288)	-	109	-	-	-	-	-
Ending Cash Balance	513,840	589,662	309,879	585,642	309,879	309,879	309,879	309,879	309,879
Cash Reserves Target	985,063	1,101,583	1,797,696	264,930	1,025,000	1,018,750	1,012,500	1,012,500	1,006,250

Significant Revenue and Expenditure Changes

Community Development Block Grant, Emergency Solutions Grant, and Continuum of Care are generally recurring. Other grants are usually temporary.

Fund Description & Purpose

Grant funds from various governmental agencies for specific projects in the community.

2014 Accomplishments & Outcomes

- Target federal resources to vacant and abandoned property issue
- Focus on quality of affordable housing

2015 Department Goals & Objectives & Linkage to City Goals

Good Government (GG)

- Zero audit findings
- CDBG expenditure rate under 1.5 years
- Increased neighborhood security

Economic Development (ED)

- Assist residents with home rehab as appropriate
- Fund new housing opportunities for the community
- Assist with rental options for special populations
- Encourage neighborhood involvement

Key Performance Indicators

Measure	City Goal	Type	2016	2013	2014	2015
			Long Term Goal	Actual	Estimated	Target
Acquisition/rehab units sold to new homeowners	ED	Output	15	4	4	13
Rehabilitation of owner-occupied homes	ED	Output	50	77	77	50
Home acquisition assistance	ED	Output	10	14	14	10
Rental assistance for special populations	ED	Output	90	69	69	89
Construction of new homes	ED	Output	2	0	0	2
Graduates from NRC Neighborhood Leadership Academy	ED	Output	10	10	10	10
Emergency shelters operated	ED	Output	3	3	3	3
Residents served by increased neighborhood police patrols	GG	Output	43,500	43,500	43,500	43,500

2015 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Track and implement various program rules, administrative and reporting changes required
- Review of current funding policies to result in confirmation and/or change for the future
- Plan as best as can for anticipated decreases in federal funding
- Insure timely response to any new funding opportunities that may be introduced

Police State Seizures – 216

Fund Summary – Operating & Capital Budget Summary

Description	2012	2013	2014	6/30/2014	2015	Forecast				
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019	
REVENUE										
Property Taxes	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	28,352	26,972	35,000	23,533	35,000	35,000	35,000	35,000	35,000	35,000
Charges for Services	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Other Income	653	498	1,200	307	900	900	900	900	900	900
Transfers In	-	-	-	-	-	-	-	-	-	-
Total Revenue	29,005	27,470	36,200	23,840	35,900	35,900	35,900	35,900	35,900	35,900
EXPENDITURES										
Expenditures by Cost Center										
	-	-	-	-	-	-	-	-	-	-
Total Cost Center Expenditures	-	-	-	-	-	-	-	-	-	-
Expenditures by Account Type										
Personnel										
Salaries & Wages	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-
Supplies										
	-	-	-	-	-	-	-	-	-	-
Services & Charges										
Professional Services	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-
Education & Training	5,200	1,800	20,000	-	20,000	20,000	20,000	20,000	20,000	20,000
Travel	5,587	929	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Debt Service:										
Principal	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	15,900	20,000	20,000	20,000	20,000	20,000
Total Services & Charges	10,787	2,729	20,000	-	35,900	40,000	40,000	40,000	40,000	40,000
Capital										
	-	11,000	20,000	-	-	-	-	-	-	-
Total Expenditures by Type	10,787	13,729	40,000	-	35,900	40,000	40,000	40,000	40,000	40,000
Net Surplus / (Deficit)	18,218	13,741	(3,800)	23,840	-	(4,100)	(4,100)	(4,100)	(4,100)	(4,100)
Beginning Cash Balance	126,708	144,926	158,667	158,667	154,867	154,867	150,767	146,667	142,567	142,567
Cash Adjustments	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance	144,926	158,667	154,867	182,507	154,867	150,767	146,667	142,567	138,467	138,467
Cash Reserves Target	2,157	2,746	8,000	-	7,180	8,000	8,000	8,000	8,000	8,000

Fund Description & Purpose

Account for law enforcement expenditures financed by the authorized state or local agencies sale of confiscated property

Gift, Donation, Bequest - 217

Fund Summary – Operating & Capital Budget Summary

Description	2012		2014		2015 Proposed Budget	Forecast			
	Actual	Actual	Amended Budget	6/30/2014 Actual		2016	2017	2018	2019
	REVENUE								
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Donations	20,576	11,269	178,113	21,113	216,000	-	-	-	-
Other Income	287	232	290	165	100	100	100	100	100
Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	20,863	11,501	178,403	21,278	216,100	100	100	100	100
EXPENDITURES									
Expenditures by Cost Center									
Vacant & Abandoned Housing	-	-	178,410	-	216,000	-	-	-	-
Animal Control	-	-	17,100	-	-	-	-	-	-
Highways & Streets	4,259	-	5,500	-	-	-	-	-	-
Total Cost Center Expenditures	4,259	-	201,010	-	216,000	-	-	-	-
Expenditures by Account Type									
Personnel									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-
Supplies	4,259	-	22,100	2,786	-	-	-	-	-
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	500	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	178,410	-	216,000	-	-	-	-
Total Services & Charges	-	-	178,910	-	216,000	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	4,259	-	201,010	2,786	216,000	-	-	-	-
Net Surplus / (Deficit)	16,604	11,501	(22,607)	18,492	100	100	100	100	100
Beginning Cash Balance	46,630	63,234	74,735	74,735	52,128	52,228	52,328	52,428	52,528
Cash Adjustments	-	-	-	-	-	-	-	-	-
Ending Cash Balance	63,234	74,735	52,128	93,227	52,228	52,328	52,428	52,528	52,628
Cash Reserves Target	852	-	40,202	557	43,200	-	-	-	-

Significant Revenue and Expenditure Changes

2015 activity is based on an Urban Enterprise Area (UEA) grant of \$366,000 received in 2014. DCI wants to appropriate \$216,000 of it in 2015 to be used for the Vacant & Abandoned Housing initiative.

Fund Description & Purpose

This small fund is used as a collection point for miscellaneous contributions to the City, most recently for donations to Animal Control. Since revenues are not constant, the expenditures are usually small, one-time purchases that may or may not directly benefit the receiving department.

Police Curfew Violations - 218

Fund Summary – Operating & Capital Budget Summary

Description	2012	2013	2014	6/30/2014	2015	Forecast				
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019	
REVENUE										
Property Taxes	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	418	625	1,000	263	1,000	1,000	1,000	1,000	1,000	1,000
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Other Income	52	38	125	22	25	25	25	25	25	25
Transfers In	-	-	-	-	-	-	-	-	-	-
Total Revenue	470	663	1,125	285	1,025	1,025	1,025	1,025	1,025	1,025
EXPENDITURES										
Expenditures by Cost Center										
	-	-	-	-	-	-	-	-	-	-
Total Cost Center Expenditures	-	-	-	-	-	-	-	-	-	-
Expenditures by Account Type										
Personnel										
Salaries & Wages	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-
Supplies										
	-	-	-	-	-	-	-	-	-	-
Services & Charges										
Professional Services	-	-	-	-	-	-	-	-	-	-
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	-	-	1,000	-	1,000	1,000	1,000	1,000	1,000	1,000
Total Services & Charges	-	-	1,000	-	1,000	1,000	1,000	1,000	1,000	1,000
Capital										
	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	-	-	1,000	-	1,000	1,000	1,000	1,000	1,000	1,000
Net Surplus / (Deficit)	470	663	125	285	25	25	25	25	25	25
Beginning Cash Balance	10,415	10,885	11,548	11,548	11,673	11,698	11,723	11,748	11,773	11,773
Cash Adjustments	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance	10,885	11,548	11,673	11,833	11,698	11,723	11,748	11,773	11,798	11,798
Cash Reserves Target	-	-	250	-	250	250	250	250	250	250

Department Description & Purpose

Juvenile Positive Assistance - Accounts for monies received from penalties paid for curfew violations. Expenditures include Drug Abuse Resistance Education and Juvenile Aid Bureau.

Law Enforcement Cont. Ed. - 220

Fund Summary – Operating & Capital Budget Summary

Description	2012	2013	2014	6/30/2014 Actual	2015	Forecast				
	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	25,000
Charges for Services	102,239	100,128	100,000	52,563	100,000	100,000	100,000	100,000	100,000	100,000
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	81,343	71,768	80,000	29,617	80,000	80,000	80,000	80,000	80,000	80,000
Donations	2,320	2,725	2,000	-	2,000	2,000	2,000	2,000	2,000	2,000
Other Income	19,488	12,944	29,500	13,432	4,000	4,000	4,000	4,000	4,000	4,000
Transfers In	-	-	-	-	-	-	-	-	-	-
Total Revenue	279,858	194,529	221,500	105,612	211,000	211,000	211,000	211,000	211,000	211,000
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	355,980
Total Cost Center Expenditures	233,892	300,508	294,802	91,833	355,980	355,980	355,980	355,980	355,980	355,980
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	115,980
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	80,000
Travel	14,729	1,576	50,000	17,670	50,000	50,000	50,000	50,000	50,000	50,000
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	60,000
Total Services & Charges	59,102	45,601	190,000	56,391	190,000	190,000	190,000	190,000	190,000	190,000
Capital	151,869	123,119	63,947	13,947	50,000	50,000	50,000	50,000	50,000	50,000
Total Expenditures by Type	233,892	300,508	294,802	91,833	355,980	355,980	355,980	355,980	355,980	355,980
Net Surplus / (Deficit)	45,966	(105,979)	(73,302)	13,779	(144,980)	(144,980)	(144,980)	(144,980)	(144,980)	(144,980)
Beginning Cash Balance	1,041,239	1,087,205	981,226	981,226	907,924	762,944	617,964	472,984	328,004	-
Cash Adjustments	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance	1,087,205	981,226	907,924	995,005	762,944	617,964	472,984	328,004	183,024	183,024
Cash Reserves Target	46,778	60,102	58,960	18,367	71,196	71,196	71,196	71,196	71,196	71,196

Department Description & Purpose

Account for police fees and fines collected to finance police officer's continuing education, training, supplies and equipment.

Central Services - 222

Fund Summary – Operating & Capital Budget Summary

Description	2014				2015 Proposed Budget	Forecast			
	2012	2013	Amended	6/30/2014		2016	2017	2018	2019
	Actual	Actual	Budget	Actual		Budget	Budget	Budget	Budget
REVENUE									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	6,671,970	7,127,624	7,834,131	3,630,201	8,069,157	8,110,837	8,342,121	8,606,274	8,854,512
Interfund Allocations	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	36,089	127,253	58,000	105,680	51,940	53,498	55,103	56,756	58,459
Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	6,708,059	7,254,877	7,892,131	3,735,881	8,121,097	8,164,335	8,397,224	8,663,030	8,912,971
EXPENDITURES									
Expenditures by Cost Center									
Equipment Services	2,229,744	2,310,333	2,658,857	1,142,900	2,661,743	2,696,360	2,795,649	2,858,292	2,951,892
Building Maintenance	151,708	162,409	185,617	84,711	201,318	202,443	209,669	217,303	224,701
Central Stores	82,392	83,389	90,371	43,287	97,447	98,011	101,530	106,161	109,126
Printshop	114,285	117,777	132,955	57,390	138,379	138,755	142,788	146,033	151,141
Radio Shop	254,585	235,364	281,812	122,871	269,693	270,232	278,075	286,500	295,442
Sustainability Office	220,568	272,956	285,064	75,830	331,200	362,547	424,049	430,894	445,111
Utilities Allocation	3,639,979	4,124,156	4,401,856	2,073,730	4,140,000	4,145,666	4,190,609	4,257,496	4,300,731
Transfer to Fund 224 for Capital	-	-	-	-	271,850	100,000	100,000	100,000	100,000
	-	-	-	-	-	-	-	-	-
Total Cost Center Expenditures	6,693,261	7,306,384	8,036,532	3,600,719	8,111,630	8,014,014	8,242,369	8,402,679	8,578,144
Expenditures by Account Type									
Personnel									
Salaries & Wages	1,792,209	1,803,851	2,006,245	931,761	2,148,796	2,104,269	2,144,964	2,185,183	2,228,343
Fringe Benefits	631,484	683,157	822,019	362,958	950,471	1,000,355	1,063,890	1,132,422	1,207,602
Total Personnel	2,423,693	2,487,008	2,828,264	1,294,719	3,099,267	3,104,624	3,208,854	3,317,605	3,435,945
Supplies	134,871	232,823	193,649	62,222	161,195	162,813	163,461	163,719	165,963
Services & Charges									
Professional Services	76,073	113,860	27,255	4,646	68,195	81,000	81,000	81,000	68,000
Printing & Advertising	1,474	3,253	4,000	1,189	4,500	11,100	11,760	12,486	13,285
Utilities	3,692,681	4,180,079	4,465,094	2,109,282	4,203,250	4,210,813	4,257,708	4,324,595	4,369,842
Education & Training	8,778	9,161	25,251	805	16,200	13,800	13,800	13,900	13,900
Travel	1,866	2,728	3,153	1,059	4,948	4,948	4,948	4,948	4,948
Repairs & Maintenance	50,700	75,030	159,597	47,500	71,040	84,289	99,768	74,601	74,770
Interfund Allocations	104,820	114,744	143,754	71,884	154,645	158,448	163,241	169,076	170,463
Debt Service:									
Principal	-	5,832	5,902	2,904	8,138	12,130	12,749	16,151	17,164
Interest & Fees	-	453	595	344	1,017	2,753	2,592	2,110	1,376
Grants & Subsidies	-	-	4,000	-	31,000	55,000	110,000	110,000	130,000
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	271,850	100,000	100,000	100,000	100,000
Other Services & Charges	27,009	11,223	20,018	4,165	16,385	12,296	12,488	12,488	12,488
Total Services & Charges	3,963,401	4,516,363	4,858,619	2,243,778	4,851,168	4,746,577	4,870,054	4,921,355	4,976,236
Capital	171,295	70,190	156,000	-	-	-	-	-	-
Total Expenditures by Type	6,693,260	7,306,384	8,036,532	3,600,719	8,111,630	8,014,014	8,242,369	8,402,679	8,578,144
Net Surplus / (Deficit)	14,799	(51,507)	(144,401)	135,161	9,467	150,321	154,855	260,351	334,827
Beginning Cash Balance	999,858	1,090,356	1,465,707	1,465,707	1,321,306	1,330,773	1,481,094	1,635,949	1,896,300
Cash Adjustments	75,699	426,858	-	58,793	-	-	-	-	-
Ending Cash Balance	1,090,356	1,465,707	1,321,306	1,659,661	1,330,773	1,481,094	1,635,949	1,896,300	2,231,127
Cash Reserves Target	1,673,315	1,826,596	2,009,133	900,180	2,027,908	2,003,504	2,060,592	2,100,670	2,144,536

Significant Revenue and Expenditure Changes

Revenues- We increased our Labor rate an additional \$5/hr for Radio Shop Building Maintenance. Equip Services increased \$12 on truck repair. The Capital expenses for 2015 were moved to a new Fund #224. We are transferring monies out of our cash reserve over to fund 224 to cover our 2015 Capital expenses.

Fund Description & Purpose

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

2014 Accomplishments & Outcomes

- Quarterly energy training with our new Sustainability staff will take place in the 3rd and 4th quarter
- CNG monitoring system for the Sample St location is in progress, bids are being submitted
- Bldg. Maintenance Dept., Education & Training classes - we have identified the classes and will be registering. Business plan for centralizing Bldg. Maint. will be presented in 2015.
- Print shop- 40 hours of training in progress for advanced techniques in Adobe design & graphics
- Central Stores-more contracting continuing, 148 new items at this time, Minority/Women businesses
- Radio Shop- All set up in the AS400--job orders are used for all repairs
- Equipment Services - exceeded 58% when ordering new vehicles with alternate fuel for energy savings. We were unable to track comebacks in vehicle repairs, software cannot do this.
- Central Services increased new customers & revenues.
- Sustainability Dept.- Transition Municipal Energy Office to Office of Sustainability. Engage community and internal stakeholders through 35+ meetings as well as informal networking and phone meetings. Submit progress report to Director of Public Works and Mayor's Office at the end of June.

2015 Department Goals & Objectives & Linkage to City Goals

Good Government (GG)

- Sustainability Dept-Reduce utility costs for the city departments, Partner with city agencies to support energy/sustainability related projects
- Equipment Services - Continue new vehicles with CNG or Hybrid, conversion of 2012 & newer vehicles to CNG-25% of Fleet

- Building Maintenance - Present a business plan for Centralizing Building Maint., continue education & training classes
- Radio Shop - AVL installation of all new radios without loss of service to depts.
- Central Stores - More centralizing of office supplies, OfficeMax is changing website for users, provide training for employees.
- Printshop - continue training -online classes, renew machines- new leases

Economic Development (ED)

- Sustainability Dept - Educate the community and support community stakeholders in increasing sustainability and reducing resource consumption.

Key Performance Indicators

Measure	City Goal	Type	2016	2013	2014	2015
			Long Term Goal	Actual	Estimated	Target
Radio Shop - Operating Expense/Cost per Hour	GG	Efficiency	\$60	\$60.35	\$54	\$57
Bldg Maint - In-house Labor Savings	GG	Efficiency	\$69,200	\$59,017	\$66,500	\$68,000
Printshop- Technician Productivity	GG	Quality	92%	n/a	n/a	90%
Equipment Serv. Fleet Availability	GG	Quality	98.9%	98.26%	98.5%	98.6%
Equipment Serv. Technician Productivity	GG	Quality	86.5%	88.44%	85%	86%
Sustainability - Utility Costs saved or avoided	GG	Effectiveness	3% of annual spend	n/a	2% of annual spend	2% of annual spend
Community outreach events (in number of events)	GG	Outputs	4/Yr	n/a	4/Yr	4/Yr
Partnering on internal projects with other city (or quasi-governmental departments (in number of projects)	GG	Outputs	4/Yr	n/a	2/Yr	3/Yr

2015 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Relocate Sustainability Office to County City Building
- Sustainability Office to utilize interns/students
- Sustainability Office to work to identify grants and funding opportunities
- Equipment Services and Radio Shop - Present formal user policies for adoption
- Central Services Non Reverting fund for capital purchases
- Funding for CNG conversion of 166 vehicles.
- Business Plan for Centralized Building Maintenance

Full-Time Employees

Position	2014			2015	Forecast			
	2013	Amended	6/30/2014	Proposed				
	Actual	Budget	Actual	Budget	2016	2017	2018	2019
Staffing (Full-Time Employees)								
Non-Bargaining								
Director	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Mgr of Equip Services	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Maint Mechanic supervisor	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Superintendent II	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Superintendent V	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Financial Specialist Senior	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Financial Specialist III	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Maintenance Foreman II	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Inventory Control Technician	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Printshop Technician	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Lead Radio Tech	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Radio Tech I	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Radio Tech III	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Director of Sustainability	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Sustainability Coordinator	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Total Non-Bargaining	18.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0
Bargaining								
Mechanic V's	11.0	12.0	10.0	12.0	12.0	12.0	12.0	12.0
Mechanic IV's	7.0	7.0	6.0	6.0	6.0	6.0	6.0	6.0
Machinist V's	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Parts Clerk I	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Parts Clerk II	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Janitor/General Labor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Parts Runner	1.0	-	-	-	-	-	-	-
Total Bargaining	25.0	25.0	22.0	24.0	24.0	24.0	24.0	24.0
Total Full-Time Employees	43.0	43.0	40.0	42.0	42.0	42.0	42.0	42.0

Central Services Capital - 224

Fund Summary – Operating & Capital Budget Summary

Description	2012	2013	2014	6/30/2014	2015	Forecast			
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019
REVENUE									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	271,850	100,000	100,000	100,000	100,000
Total Revenue	-	-	-	-	271,850	100,000	100,000	100,000	100,000
EXPENDITURES									
Expenditures by Cost Center									
Total Cost Center Expenditures	-	-	-	-	-	-	-	-	-
Expenditures by Account Type									
Personnel									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-
Supplies									
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	271,850	51,000	65,900	-	120,000
Total Expenditures by Type	-	-	-	-	271,850	51,000	65,900	-	120,000
Net Surplus / (Deficit)	-	-	-	-	-	49,000	34,100	100,000	(20,000)
Beginning Cash Balance	-	-	-	-	-	-	49,000	83,100	183,100
Cash Adjustments	-	-	-	-	-	-	-	-	-
Ending Cash Balance	-	-	-	-	-	49,000	83,100	183,100	163,100
Cash Reserves Target	-	-	-	-	67,963	12,750	16,475	-	30,000

Liability Insurance - 226

Fund Summary – Operating & Capital Budget Summary

Description	2012	2013	2014	6/30/2014	2015	Forecast			
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019
REVENUE									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Interfund Allocations	2,922,356	2,988,576	2,859,690	1,426,707	1,222,727	3,092,755	3,185,538	3,281,104	3,379,537
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	45,172	21,271	86,666	57,553	37,500	37,500	37,500	37,500	37,500
Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	2,967,528	3,009,847	2,946,356	1,484,260	1,260,227	3,130,255	3,223,038	3,318,604	3,417,037
EXPENDITURES									
Expenditures by Cost Center									
Safety/Risk Management	211,288	223,823	253,743	106,509	282,231	278,348	301,348	304,816	328,793
Liability Coverage	642,899	1,600,410	1,028,811	435,588	1,184,891	1,189,408	1,168,446	1,152,680	1,130,124
Business Insurance	419,244	474,568	572,300	502,163	600,000	660,000	726,000	798,600	878,460
Worker's Compensation	900,040	770,963	1,042,346	491,516	989,000	1,002,000	1,026,300	1,062,030	1,079,333
	-	-	-	-	-	-	-	-	-
Total Cost Center Expenditures	2,173,471	3,069,764	2,897,200	1,535,776	3,056,122	3,129,756	3,222,094	3,318,126	3,416,710
Expenditures by Account Type									
Personnel									
Salaries & Wages	121,239	121,958	131,656	65,707	221,473	217,536	221,886	226,324	230,851
Fringe Benefits	38,517	43,297	57,761	23,444	93,018	97,055	103,177	109,844	117,108
Total Personnel	159,756	165,255	189,417	89,151	314,491	314,591	325,063	336,168	347,959
Supplies	21,684	11,487	18,563	6,326	27,960	17,960	27,960	17,960	27,960
Services & Charges									
Professional Services	63,881	144,500	159,500	111,500	122,000	129,200	147,120	155,832	165,415
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	1,641	1,320	1,000	660	1,000	1,000	1,000	1,000	1,000
Education & Training	12,638	8,567	20,000	5,782	30,400	35,400	40,400	45,400	50,400
Travel	272	3,837	2,800	1,964	5,000	5,000	5,000	5,000	5,000
Repairs & Maintenance	1,053	1,571	3,000	140	1,000	1,500	2,000	2,500	3,000
Interfund Allocations	149,592	148,152	82,974	41,247	34,471	35,505	36,571	37,668	38,798
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Other Services & Charges	1,762,954	2,561,081	2,409,946	1,279,007	2,519,800	2,589,600	2,636,980	2,716,598	2,777,178
Total Services & Charges	1,992,031	2,869,028	2,679,220	1,440,300	2,713,671	2,797,205	2,869,071	2,963,998	3,040,791
Capital	-	23,994	10,000	-	-	-	-	-	-
Total Expenditures by Type	2,173,471	3,069,764	2,897,200	1,535,777	3,056,122	3,129,756	3,222,094	3,318,126	3,416,710
Net Surplus / (Deficit)	794,057	(59,917)	49,156	(51,517)	(1,795,895)	499	944	478	327
Beginning Cash Balance	4,451,355	5,245,412	5,185,495	5,185,495	5,234,651	3,438,756	3,439,255	3,440,199	3,440,677
Cash Adjustments	-	-	-	-	-	-	-	-	-
Ending Cash Balance	5,245,412	5,185,495	5,234,651	5,133,978	3,438,756	3,439,255	3,440,199	3,440,677	3,441,004
Cash Reserves Target	543,368	767,441	724,300	383,944	764,031	782,439	805,524	829,532	854,178

Significant Revenue and Expenditure Changes

We plan to discontinue Gibson's Loss Prevention trainings (Professional Services) and increase the trainings we conduct internally (Education & Training). We also renegotiated the JWF contract for

Workers' Comp for a reduction in fees (Professional Services). In Other Services & Charges, we have reduced the budget for Liability awards and we have also reduced the budget for an old Workers' Compensation case, as the individual has stabilized. We added one Claims Adjuster in this fund for 2015 to direct and manage claims. This position will be working in the Legal Department. We promoted the current Secretary to Worker's Compensation Specialist to more accurately reflect current job duties. Allocation revenue declined during 2015 due to not charging the Police, Fire and Parks/Recreation departments an allocation on a one-time basis and utilizing available cash reserves.

Fund Description & Purpose

Fund is used for expenditures of the City insurance program, including safety and risk management department, property insurance, workers compensation, and general liability coverage.

2014 Accomplishments & Outcomes

- Reduction in total amount spent on claims to \$380,000 (projected) compared to \$600,000 that was budgeted
- Total of more than 6800 hours (projected) of training for City employees
- Secured a provider contract for workers compensation treatment at a 40% reduction over older contracts
- Reduction in recordable claims in all departments by more than 30% with the exception of the Fire Department which rose slightly
- Developed a formal education training standard for all City job descriptions

2015 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

- Keep workplace injury and illnesses below the industry standards for municipalities
- Continue to provide ongoing safety training and education to the employees of the City of South Bend
- Provide outstanding customer service for employees and the residents of the City of South Bend

Good Government (GG)

- Keep workers compensation lower than regional, state and national averages
- Continuing education, certifications and training in the areas of workers compensation, safety and risk management

- Participation with associations and groups in the area of workers compensation, safety and risk

Key Performance Indicators

Measure	City Goal	Type	2016	2013	2014	2015
			Long Term Goal	Actual	Estimated	Target
The total amount spent for W/C from Public Safety	GG	Outcome	100,000	136,271	123,701	125,000
The total amount spent for W/C for Public Works, Parks and Administration	GG	Outcome	50,000	56,091	71,156	85,000
Total number of loss time days for injured employees	GG	Outcome	10	34	49	20
Injured employee satisfaction survey	BE	Quality	95%	n/a	n/a	85%
Audits conducted (2X for all facilities)	GG	Quality	100%	97%	87%	95%
Audit results	GG	Quality	95%	89%	82%	90%
Number of restricted duty days	GG	Outcome	50	276	164	100

2015 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Update the current policies and procedures manual to include current regulatory changes
- Maintain below industry standards for workers compensation reported accidents and cost
- Partner with wellness to jointly develop prevention programs to keep injuries down and foster a healthy workforce

Full-Time Employees

Position	2013	2014	6/30/2014	2015	Forecast			
	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019
Staffing (Full-Time Employees)								
Non-Bargaining								
Director, Safety & Risk	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Public Works Safety Coordinator	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Worker's Comp Specialist	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Claims Adjuster (Legal Dept)	-	-	-	1.0	1.0	1.0	1.0	1.0
Total Non-Bargaining	3.0	3.0	3.0	4.0	4.0	4.0	4.0	4.0
Total Bargaining	-	-	-	-	-	-	-	-
Total Full-Time Employees	3.0	3.0	3.0	4.0	4.0	4.0	4.0	4.0

Significant Staffing Changes

A claims adjuster has been budgeted for 2015 and beyond.

Loss Recovery Fund - 227

Fund Summary – Operating & Capital Budget Summary

Description	2012	2013	2014	6/30/2014 Actual	2015	Forecast				
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019	
REVENUE										
Property Taxes	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Donations	-	22,100	-	-	-	-	-	-	-	-
Other Income	21,894	3,823,542	17,000	15,160	4,200	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-
Total Revenue	21,894	3,845,642	17,000	15,160	4,200	-	-	-	-	-
EXPENDITURES										
Expenditures by Cost Center										
Environmental Projects	47,219	251,171	226,805	24,619	-	-	-	-	-	-
Smart Streets Funding	-	-	1,950,000	5,000	-	-	-	-	-	-
Vacant & Abandoned Housing	-	-	3,000,000	59,365	1,050,000	-	-	-	-	-
Remove Contaminated Material	-	-	581,000	114,333	-	-	-	-	-	-
Deconstruction Program	-	-	300,000	-	-	-	-	-	-	-
Water Works Chemicals	-	-	208,000	121,200	-	-	-	-	-	-
Street Lighting Program	-	-	200,000	-	-	-	-	-	-	-
Well Installation (Ethanol Plant area)	-	-	150,000	149,420	-	-	-	-	-	-
Park Equipment	126,769	-	-	-	-	-	-	-	-	-
Total Cost Center Expenditures	173,988	251,171	6,615,805	473,937	1,050,000	-	-	-	-	-
Expenditures by Account Type										
Personnel										
Salaries & Wages	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-
Supplies										
	-	-	200,000	-	-	-	-	-	-	-
Services & Charges										
Professional Services	12,520	251,171	1,112,805	138,952	-	-	-	-	-	-
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	-	-	3,203,000	194,700	1,050,000	-	-	-	-	-
Total Services & Charges	12,520	251,171	4,315,805	333,652	1,050,000	-	-	-	-	-
Capital										
	161,468	-	2,100,000	140,285	-	-	-	-	-	-
Total Expenditures by Type	173,988	251,171	6,615,805	473,937	1,050,000	-	-	-	-	-
Net Surplus / (Deficit)	(152,094)	3,594,471	(6,598,805)	(458,777)	(1,045,800)	-	-	-	-	-
Beginning Cash Balance	4,493,655	4,341,561	7,936,032	7,936,032	1,337,227	291,427	291,427	291,427	291,427	291,427
Cash Adjustments	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance	4,341,561	7,936,032	1,337,227	7,477,255	291,427	291,427	291,427	291,427	291,427	291,427
Cash Reserves Target	34,798	50,234	1,323,161	94,787	210,000	-	-	-	-	-

Significant Revenue and Expenditure Changes

Studebaker lawsuit settlement in 2013. \$200,000 budgeted in 2014 for neighborhood street lighting (supplies). A total of \$1,050,000 will be spent for the vacant and abandoned property program during 2015 resulting in an ending cash balance of approximately \$291,427 at December 31, 2015.

Fund Description & Purpose

This fund was established in 2008 as a collection point for settlement monies as a result of favorable outcomes from litigation, its first inflow of \$4.46 million received from the MTBE settlement. Then in 2013 the Studebaker/Oliver brownfield settlement was reached for \$3.8 million. In 2013 the administration began using this fund for larger one-time projects, in accordance with its lack of a consistent revenue source.

Public Safety L.O.I.T - 249

Fund Summary – Operating & Capital Budget Summary

Description	2012	2013	2014	6/30/2014 Actual	2015	Forecast				
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019	
REVENUE										
Property Taxes	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	6,605,601	5,892,386	6,380,029	3,190,015	6,464,911	6,723,507	6,992,448	7,272,146	7,563,031	-
Other Taxes	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Other Income	8,296	6,954	11,000	3,594	6,000	6,000	6,000	6,000	6,000	-
Transfers In	175,436	683,303	-	-	-	-	-	-	-	-
Total Revenue	6,789,333	6,582,643	6,391,029	3,193,609	6,470,911	6,729,507	6,998,448	7,278,146	7,569,031	
EXPENDITURES										
Expenditures by Cost Center										
Police	3,112,460	3,986,751	4,080,261	1,948,649	4,043,061	3,826,204	3,919,131	4,075,762	4,238,658	-
Fire	2,364,074	3,553,638	3,134,397	1,672,692	3,203,491	3,006,303	3,079,317	3,202,384	3,330,374	-
Total Cost Center Expenditures	5,476,534	7,540,389	7,214,658	3,621,341	7,246,552	6,832,507	6,998,448	7,278,146	7,569,031	
Expenditures by Account Type										
Personnel										
Salaries & Wages	-	-	5,282,809	2,696,952	5,235,622	4,919,405	5,038,882	5,240,265	5,449,703	-
Fringe Benefits	-	-	1,931,849	924,389	2,010,930	1,913,102	1,959,565	2,037,881	2,119,329	-
Total Personnel	-	-	7,214,658	3,621,341	7,246,552	6,832,507	6,998,448	7,278,146	7,569,031	
Supplies	-	-	-	-	-	-	-	-	-	
Services & Charges										
Professional Services	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Debt Service:										
Principal	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-
Transfers Out	5,476,534	7,540,389	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	5,476,534	7,540,389	-	-	-	-	-	-	-	
Capital	-	-	-	-	-	-	-	-	-	
Total Expenditures by Type	5,476,534	7,540,389	7,214,658	3,621,341	7,246,552	6,832,507	6,998,448	7,278,146	7,569,031	
Net Surplus / (Deficit)	1,312,799	(957,746)	(823,629)	(427,732)	(775,641)	(103,000)	-	-	-	
Beginning Cash Balance	1,677,142	2,989,941	2,032,195	2,032,195	1,208,566	432,925	329,925	329,925	329,925	-
Cash Adjustments	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance	2,989,941	2,032,195	1,208,566	1,604,463	432,925	329,925	329,925	329,925	329,925	
Cash Reserves Target	1,095,307	1,508,078	1,442,932	724,268	1,449,310	1,366,501	1,399,690	1,455,629	1,513,806	-

Significant Revenue and Expenditure Changes

The number of Police Officers in this Fund declined from 47 in 2014 to 43 in 2015 decreasing Salary and Benefit costs. The number of Firefighters in this Fund declined from 38 in 2014 to 37 in

2015 decreasing Salary and Benefit costs. These numbers will have to continue to decrease if we are to keep the cash balance level around \$500M.

Fund Description & Purpose

Statutory fund required by State Board of Accounts to account for collections of 0.25% public safety local option income tax implementation effective October 1, 2009. Fund is a "pass through" account with proceeds transferred to the General Fund for police and fire operating costs. Funds transfers will occur as required to fund operations. Beginning in 2014, expenditures for police and fire personnel will be paid directly from this fund.

2014 Accomplishments & Outcomes

- Accurately account for funds received and utilize for only public safety expenditures

2015 Department Goals & Objectives & Linkage to City Goals

Good Government (GG)

- Accurately account for funds received and utilize for only public safety expenditures
- Beginning in 2014, per State Board of Accounts directive, police and fire personnel costs will be paid for directly from this fund.

Key Performance Indicators

Measure	City Goal	Type	2016	2013	2014	2015
			Long Term Goal	Actual	Estimated	Target
Ending Cash Reserves	GG	Output	\$500,000	\$2,032,195	\$1,604,463	\$500,000
Cash Reserves % of Expenditures	GG	Output	20%	27%	20%	8%
Monthly Distributions from County	GG	Output	12	12	12	12
Monthly PS LOIT Payment	GG	Output	\$575,053	\$491,032	\$531,669	\$552,936

2015 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Each year the number of police and fire personnel funded through this fund will likely decrease, therefore, putting additional burden on the general fund.
- Difficult to estimate revenue for the upcoming budget year. Final revenue estimates from the DLGF are received in August or September.
- Spending down some cash reserves in this fund during 2013 and 2014. Plan to maintain a cash balance to cover 1 month's expense.

Full-Time Employees

Position	2013	2014	6/30/2014 Actual	2015	Forecast			
	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019
Staffing (Full-Time Employees)								
Total Non-Bargaining	-	-	-	-	-	-	-	-
Bargaining								
Patrolman 1st Class	-	47.0	47.0	43.0	40.0	40.0	40.0	40.0
Firefighter 1st Class	-	38.0	38.0	37.0	34.0	34.0	34.0	34.0
Total Bargaining	-	85.0	85.0	80.0	74.0	74.0	74.0	74.0
Total Full-Time Employees	-	85.0	85.0	80.0	74.0	74.0	74.0	74.0

Significant Staffing Changes

The costs of four (4) Patrolman 1st Class and one (1) Firefighter 1st Class were transferred to the General Fund in the 2015 Budget. It appears this fund will only be able to fund 40 Police and 34 Firefighters in subsequent years in order to keep the cash balance around \$500k annually.

Local Roads & Streets – 251

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014 Actual	2015	Forecast				
	Actual	Actual	Amended Budget		Proposed Budget	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	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Other Income	7,306	6,247	41,801	37,898	593,300	5,000	5,100	5,100	5,100	-
Transfers In	-	-	-	-	-	-	-	-	-	-
Total Revenue	1,029,814	1,008,118	1,121,801	578,454	1,593,300	1,005,000	1,005,100	1,005,100	1,005,100	1,005,100
EXPENDITURES										
Expenditures by Cost Center										
Paving materials	-	397,338	352,663	20,436	380,000	380,000	380,000	400,000	400,000	-
New road projects	425,722	384,530	771,857	66,782	705,000	500,000	380,000	360,000	350,000	-
Insurance allocation	115,800	-	-	-	-	-	-	-	-	-
Street signal replacement	-	-	-	-	157,500	157,500	167,500	167,500	167,500	-
Curb and Sidewalks	-	-	-	-	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	917,500
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	400,000
Services & Charges										
Professional Services	-	7,500	7,500	-	7,500	7,500	7,500	7,500	7,500	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	150,000	150,000	160,000	160,000	160,000	-
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	167,500
Capital	425,722	377,030	764,357	66,782	1,055,000	500,000	380,000	360,000	350,000	350,000
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	917,500
Net Surplus / (Deficit)	488,292	226,250	(2,719)	491,236	800	(32,500)	77,600	77,600	87,600	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	-	828	-	-	-	-	-	-	-	-
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	2,149,756
Cash Reserves Target	108,304	156,374	224,904	17,444	318,500	207,500	185,500	185,500	183,500	-

Significant Revenue and Expenditure Change

\$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.

Fund Description & Purpose

Fund used to account for state gasoline tax distributions made from the local road and street account. LRS is a DLGF controlled fund and is used by the City for new street and bike / walkway construction projects and leverages its funds by providing matching contributions for state and federal grants.

Human Rights – Federal Grant – 258

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014 Actual	2015	Forecast				
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019	
REVENUE										
Property Taxes	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	163,260	146,650	187,000	5,000	187,000	148,000	148,000	149,000	149,000	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Donations	7,816	6,852	18,000	17,924	12,000	12,000	12,000	12,000	12,000	-
Other Income	13,872	24,647	5,700	862	4,400	4,400	5,100	5,100	5,100	-
Transfers In	-	-	-	-	-	-	-	-	-	-
Total Revenue	184,948	178,149	210,700	23,786	203,400	164,400	165,100	166,100	166,100	-
EXPENDITURES										
Expenditures by Cost Center										
EEOC Grant	90,638	84,015	96,061	41,168	100,860	103,693	101,139	103,686	106,402	-
HUD Grant	67,391	66,093	127,940	37,044	96,497	101,807	97,047	99,491	102,098	-
HUD Education and Outreach- 2012	10,519	47,428	50,000	6,201	-	-	-	-	-	-
HUD Education and Outreach -2015	-	-	-	-	50,000	-	-	-	-	-
Total Cost Center Expenditures	168,548	197,536	274,001	84,413	247,357	205,499	198,185	203,177	208,500	-
Expenditures by Account Type										
Personnel										
Salaries & Wages	75,810	80,267	87,265	40,960	92,298	85,697	87,410	89,158	90,941	-
Fringe Benefits	23,407	25,612	28,136	13,872	31,359	43,402	46,375	49,619	53,159	-
Total Personnel	99,217	105,879	115,401	54,832	123,657	129,099	133,785	138,777	144,100	-
Supplies	2,288	3,801	4,550	293	2,800	3,000	3,000	3,000	3,000	-
Services & Charges										
Professional Services	26,146	33,651	72,500	10,686	61,500	29,000	29,000	29,000	29,000	-
Printing & Advertising	9,605	36,589	41,200	12,357	25,000	15,000	15,000	15,000	15,000	-
Utilities	-	-	-	-	-	-	-	-	-	-
Education & Training	13,277	2,010	8,900	1,306	8,000	5,500	5,500	5,500	5,500	-
Travel	8,392	9,287	21,850	3,925	18,600	18,600	6,600	6,600	6,600	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Debt Service:										
Principal	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	7,894	6,319	8,100	1,014	7,800	5,300	5,300	5,300	5,300	-
Total Services & Charges	65,314	87,856	152,550	29,288	120,900	73,400	61,400	61,400	61,400	-
Capital	1,729	-	1,500	-	-	-	-	-	-	-
Total Expenditures by Type	168,548	197,536	274,001	84,413	247,357	205,499	198,185	203,177	208,500	-
Net Surplus / (Deficit)	16,400	(19,387)	(63,301)	(60,627)	(43,957)	(41,099)	(33,085)	(37,077)	(42,400)	-
Beginning Cash Balance	469,764	486,164	466,777	466,777	403,476	359,519	318,420	285,335	248,258	-
Cash Adjustments	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance	486,164	466,777	403,476	406,150	359,519	318,420	285,335	248,258	205,858	-
Cash Reserves Target	33,710	39,507	54,800	16,883	49,471	41,100	39,637	40,635	41,700	-

Significant Revenue and Expenditure Change

2016- 2019 forecast expenses in personnel assumes employee taking health care cost. Currently, this employee does not take the City's health insurance. Also in 2014 and 2015 the Human Rights

Commission expects to receive a \$100,000 Grant to be disbursed in two increments of \$50,000 in September of 2014 and September of 2015.

Fund Description & Purpose

The purpose of the Human Rights Commission is to provide all of the city's citizens equal opportunity for education, employment, access to public conveniences and accommodations and acquisition through purchase or rental of real property including, but not limited to, housing and to eliminate segregation or separation base 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. To provide trainings in the commission's jurisdiction to all.

2014 Accomplishments & Outcomes

- Successfully completed our contractual relationships with the Equal Employment Opportunity Commission and the U S Department of
- Housing and Urban Development,
- Successful in obtained a grant from HUD for education and outreach in housing testing for discrimination.
- The Director received the Freda Dawkins Award for outstanding service in the area human and civil rights.
- Passed the HUD audit by quickly responding to inquiries and keeping good records.
- Director Douglas was reappointed to the EEOC FEPA Committee.
- Hosted the annual Human Rights Fair Housing training and Awards and scholarships totaling 3,500.
- Did Diversity Training for new Police Officers on three separate occasions in South Bend.
- Established a policy where 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.

2015 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

- Keep contractual relationships with the Equal Employment Opportunity Commission and the U S Department of Housing and Urban Development by reaching our case production numbers prior to the end of the contractual period.
- Continue to work with the city of Mishawaka and the County to insure that all of the citizens of Saint Joseph County are insured of equal opportunity. Get the Commission compensated for investigating the additional cases from those areas.

Good Government (GG)

- Continue to work with the city of Mishawaka and the County to insure that all of the citizens of Saint Joseph County are insured of equal opportunity. Get the Commission compensated for investigating the additional cases from those areas.
- Get cases investigated within 180 days.
- Keep contractual relationships with the Equal Employment Opportunity Commission and the U S Department of Housing and Urban Development by reaching our case production numbers prior to the end of the contractual period.
- The Commission is updating it's website to make it more accessible and user friendly.

Economic Development (ED)

- Continue to seek grants and other forms of revenue to supplement the 101 budget.

Key Performance Indicators

Measure	City Goal	Type	2016	2013	2014	2015
			Long Term Goal	Actual	Estimated	Target
Number of trainings performed	output	6	6	8	8	7
Number of Housing trainings	output	6	8	8	8	8
Number of cases investigated	output	100	106	104	104	105
Number of inquiries handled	effectiveness	100	107	100	100	103
Number of probable causes	outcome	10	8	10	10	9
Total number of cases investigated	output	106	90	100	100	95

2015 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Review overall downtown parking inventory and ability to respond to downtown business growth

Full-Time Employees

Position	2013	2014	6/30/2014	2015	Forecast			
	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019
Staffing (Full-Time Employees)								
Non-Bargaining								
Investigator III	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Investigator V	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Total Non-Bargaining	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Bargaining								
Total Bargaining	-	-	-	-	-	-	-	-
Total Full-Time Employees	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0

Significant Staffing Changes

The Human Rights Commission request to promote Diana Moya from an Investigator II to an Investigator III. Diana has been a rising star since she came to work for the Commission nearly ten years ago. Diana has a unique skill set that she exhibits every day. She is a team player that goes the extra mile to accomplish the tasks at hand. She does not hesitate to share her expertise with the rest of the staff. As an Investigator II, Diana continues to take the majority of the department's intakes. She is the point person for the EEOC. She formalizes all of the charges that are taken by the entire staff, excluding housing cases. She is the only employee to co-investigate a charge with an EEOC investigator. She does all of the reports required by EEOC, she vouchers for monies due, trains all staff concerning the IMS system, takes care of accounts payables and receivables as well as purchasing and supply inventories.

Eastrace Waterway – 271

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014 Actual	2015	Forecast				
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019	
REVENUE										
Property Taxes	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Donations	98	49	100	27	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-
Total Revenue	98	49	100	27	-	-	-	-	-	-
EXPENDITURES										
Expenditures by Cost Center										
East Race Waterway	8,009	-	10,346	9,092	4,000	-	-	-	-	-
Total Cost Center Expenditures	8,009	-	10,346	9,092	4,000	-	-	-	-	-
Expenditures by Account Type										
Personnel										
Salaries & Wages	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-
Supplies	8,009	-	10,346	9,092	4,000	-	-	-	-	-
Services & Charges										
Professional Services	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	8,009	-	10,346	9,092	4,000	-	-	-	-	-
Net Surplus / (Deficit)	(7,911)	49	(10,246)	(9,065)	(4,000)	-	-	-	-	-
Beginning Cash Balance	22,233	14,322	14,371	14,371	4,125	125	125	125	125	125
Cash Adjustments	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance	14,322	14,371	4,125	5,306	125	125	125	125	125	125
Cash Reserves Target	2,002	-	2,587	2,273	1,000	-	-	-	-	-

Fund Description & Purpose

Fund accounts for revenues and expenditures for the East Race Waterway. Revenues were derived from race event entry fees. At this time, no races are anticipated being held.

Morris PAC / Palais Royale Marketing – 273

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014 Actual	2015	Forecast				
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019	
REVENUE										
Property Taxes	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	4,917	7,018	9,400	6,265	17,900	17,900	17,900	17,900	17,900	17,900
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Other Income	122	95	100	51	100	100	100	100	100	100
Transfers In	-	-	-	-	-	-	-	-	-	-
Total Revenue	5,039	7,113	9,500	6,316	18,000	18,000	18,000	18,000	18,000	18,000
EXPENDITURES										
Expenditures by Cost Center										
	-	7,891	18,000	8,314	18,000	18,000	18,000	18,000	18,000	18,000
Total Cost Center Expenditures	-	7,891	18,000	8,314	18,000	18,000	18,000	18,000	18,000	18,000
Expenditures by Account Type										
Personnel										
Salaries & Wages	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-
Supplies										
	-	-	-	-	-	-	-	-	-	-
Services & Charges										
Professional Services	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	5,891	18,000	8,314	18,000	18,000	18,000	18,000	18,000	18,000
Utilities	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	2,000	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Debt Service:										
Principal	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	7,891	18,000	8,314	18,000	18,000	18,000	18,000	18,000	18,000
Capital										
	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	-	7,891	18,000	8,314	18,000	18,000	18,000	18,000	18,000	18,000
Net Surplus / (Deficit)	5,039	(778)	(8,500)	(1,998)	-	-	-	-	-	-
Beginning Cash Balance	23,724	28,763	27,985	27,985	19,485	19,485	19,485	19,485	19,485	19,485
Cash Adjustments	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance	28,763	27,985	19,485	25,987	19,485	19,485	19,485	19,485	19,485	19,485
Cash Reserves Target	-	1,973	4,500	2,079	4,500	4,500	4,500	4,500	4,500	4,500

Significant Revenue and Expenditure Change

Revenue for this fund is collected through donations and sponsorships and used to assist with continued promotions of and within the Morris PAC and Palais Royale. Starting this year, we were able to not only advertise on the Electronic Billboard at the Linebackers, but to secure sponsorships to help fund the advertising for it.

Fund Description & Purpose

The Morris Performing Arts Center and Palais Royale Marketing Fund was established as a separate, non-reverting fund to receive monies from the selling of commercial promotions and advertising on the marquee attached to The Morris Performing Arts Center; to receive monies from marketing sponsorships such as commercial ads on ticket envelopes; and to accept donations to the Morris Performing Arts Center and Palais Royale. All sums collected are used for the sole purpose of assisting with continued promotions for both the Morris PAC and Palais Royale.

2014 Accomplishments & Outcomes

- Secured sponsor for Ticket Stock
- Secured sponsors for Ticket Envelopes
- Secured 5 sponsors for the TV Monitors in the Lobby
- Gave approximately 20 tours this year
- Secured sponsors for the DTSB Electronic Billboard message co-op

2015 Department Goals & Objectives & Linkage to City Goals

Good Government (GG)

- Continuously secure sponsorships for Ticket stock and Ticket envelopes
- Continuously secure sponsorships for the DTSB Electronic Billboard Co-Op
- Continuously secure sponsorships for the TV Monitors in the Lobby

2015 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Revenue for this fund is collected through donations and sponsorships and used to assist with continued promotions of and within the Morris PAC and Palais Royale.
- Challenge: Securing business sponsorships when the economy is down - Solutions: will inquire and ask for the support from multiple businesses when deemed appropriate

Take Home Vehicle Police – 278

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014 Actual	2015	Forecast			
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019
REVENUE									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	128,200	124,848	123,160	62,071	124,200	123,800	123,800	123,800	123,800
Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	128,200	124,848	123,160	62,071	124,200	123,800	123,800	123,800	123,800
EXPENDITURES									
Expenditures by Cost Center									
Fuel	65,000	63,700	60,580	-	61,100	61,100	61,000	61,000	61,000
Liability Claims	10,842	-	20,000	-	10,000	10,000	10,000	10,000	10,000
Total Cost Center Expenditures	75,842	63,700	80,580	-	71,100	71,100	71,000	71,000	71,000
Expenditures by Account Type									
Personnel									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-
Supplies	65,000	63,700	60,580	-	61,100	61,100	61,100	61,100	61,100
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
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	10,842	-	20,000	-	10,000	10,000	10,000	10,000	10,000
Total Services & Charges	10,842	-	20,000	-	10,000	10,000	10,000	10,000	10,000
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	75,842	63,700	80,580	-	71,100	71,100	71,100	71,100	71,100
Net Surplus / (Deficit)	52,358	61,148	42,580	62,071	53,100	52,700	52,700	52,700	52,700
Beginning Cash Balance	339,446	391,804	452,952	452,952	495,532	548,632	601,332	654,032	706,732
Cash Adjustments	-	-	-	-	-	-	-	-	-
Ending Cash Balance	391,804	452,952	495,532	515,023	548,632	601,332	654,032	706,732	759,432
Cash Reserves Target	15,168	12,740	16,116	-	14,220	14,220	14,220	14,220	14,220

Significant Revenue and Expenditure Change

Per Legal, no after hour liability claims have been paid recently. Therefore, only included \$10k per year for expenses to be conservative. Assuming the same level of police participation for future years (235 officers each year) at \$20 per pay period.

Fund Description & Purpose

To account for expenses associated with claims arising from use of program vehicles occurring while officers are not on duty. Funding is provided by officers participating in the program.

2015 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- The Police Take Home Vehicle Fund is used to account for the payroll deductions of \$10.00 for gasoline and \$10.00 for liability insurance received from police officers each pay period to be used to pay for gasoline costs and accident claims while an officer is not on duty. Currently, 235 police officers are participating in the program reduced from an estimate of 235 police officers for the 2015 budget. Liability and property claims have been low in this fund. The gasoline charge is paid annually to Central Services.

Police Block Grants – 280

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014	2015	Forecast				
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019	
REVENUE										
Property Taxes	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Other Income	681	13	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-
Total Revenue	681	13	-	-	-	-	-	-	-	-
EXPENDITURES										
Expenditures by Cost Center										
Total Cost Center Expenditures	-	-	-	-	-	-	-	-	-	-
Expenditures by Account Type										
Personnel										
Salaries & Wages	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Services & Charges										
Professional Services	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
Capital	124,539	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	124,539	-	-	-	-	-	-	-	-	-
Net Surplus / (Deficit)	(123,858)	13	-	-	-	-	-	-	-	-
Beginning Cash Balance	127,662	3,804	3,817	3,817	3,817	3,817	3,817	3,817	3,817	3,817
Cash Adjustments	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance	3,804	3,817	3,817	3,817	3,817	3,817	3,817	3,817	3,817	3,817
Cash Reserves Target	24,908	-	-	-	-	-	-	-	-	-

Significant Revenue and Expenditure Change

Grants accounted for in this fund have been completed. Remaining balance of cash earned on investments while the Grants were open will be transferred.

Department Community Investment- Rev. Bond – 281

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014	2015	Forecast			
	Actual	Actual	Amended Budget			Proposed Budget	2016	2017	2018
REVENUE									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	133	93	-	52	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	133	93	-	52	-	-	-	-	-
EXPENDITURES									
Expenditures by Cost Center									
Total Cost Center Expenditures	-	-	-	-	-	-	-	-	-
Expenditures by Account Type									
Personnel									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	-	-	-	-	-	-	-	-	-
Net Surplus / (Deficit)	133	93	-	52	-	-	-	-	-
Beginning Cash Balance	26,902	27,035	27,128	27,128	27,128	27,128	27,128	27,128	27,128
Cash Adjustments	-	-	-	-	-	-	-	-	-
Ending Cash Balance	27,035	27,128	27,128	27,180	27,128	27,128	27,128	27,128	27,128
Cash Reserves Target	-	-	-	-	-	-	-	-	-

Significant Revenue and Expenditure Changes

Fund not used often. To be used only for the expenses of EDC revenue bonds. Exploring possibility of closing this fund.

Fund Description & Purpose

Expenses of the Economic Development Commission's revenue bonds.

EMS / Fire Department Capital – 287

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	2014	2015	Forecast			
	Actual	Actual	Amended Budget	6/30/2014 Actual	Proposed Budget	2016	2017	2018	2019
REVENUE									
Property Taxes									
Local Income Taxes									
Other Taxes									
Grants/Intergovernmental									
Charges for Services									
Interfund Allocations									
Fines & Forfeitures									
Donations									
Other Income									
Transfers In					750,000	1,500,000			
Total Revenue	-	-	-	-	750,000	1,500,000	-	-	-
EXPENDITURES									
Expenditures by Cost Center									
	-	-	-	-	-	-	-	-	-
Total Cost Center Expenditures	-	-	-	-	-	-	-	-	-
Expenditures by Account Type									
Personnel									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-
Supplies									
Services & Charges									
Professional Services									
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	-	-	-	-	-	-	-	-	-
Capital					750,000	1,500,000	-	-	-
Total Expenditures by Type	-	-	-	-	750,000	1,500,000	-	-	-
Net Surplus / (Deficit)	-	-	-	-	-	-	-	-	-
Beginning Cash Balance									
Cash Adjustments									
Ending Cash Balance	-	-	-	-	-	-	-	-	-
Cash Reserves Target					150,000	300,000			

Significant Revenue and Expenditure Change

New fund set up to budget for fire capital needs. Includes transfers in from EMS fund 288 for 2015. EMS fund can only transfer \$750,000 for 2015 as the funds stand now.

EMS / Fire Operations – 288

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014 Actual	2015	Forecast				
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019	
REVENUE										
Property Taxes	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	154,543	-	-	-	-	-	-	-	-	-
Charges for Services	2,097,435	2,962,326	2,649,000	1,469,357	5,102,565	5,204,616	5,464,847	5,738,089	6,024,994	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Other Income	36,583	5,360,706	12,060	9,922	73,500	74,970	75,720	76,477	77,242	-
Transfers In	-	-	-	-	500,000	500,000	500,000	550,000	500,000	-
Total Revenue	2,288,561	8,323,032	2,661,060	1,479,279	5,676,065	5,779,586	6,040,567	6,364,566	6,602,235	
EXPENDITURES										
Expenditures by Cost Center										
EMS	-	-	-	-	5,455,852	7,106,770	5,792,576	5,945,369	6,148,360	-
Fire Training Center	-	-	-	-	45,500	46,410	47,338	49,705	52,190	-
Fire Training Center - Debt Service	-	-	-	-	405,681	404,155	402,480	395,730	398,830	-
Transfer for Capital Expenditures	-	-	-	-	750,000	-	-	-	-	-
Total Cost Center Expenditures	-	-	-	-	6,657,033	7,557,335	6,242,395	6,390,804	6,599,380	
Expenditures by Account Type										
Personnel										
Salaries & Wages	-	-	-	-	3,409,545	3,477,736	3,547,291	3,618,236	3,690,601	-
Fringe Benefits	-	-	-	-	1,430,708	1,530,858	1,638,018	1,752,679	1,875,366	-
Total Personnel	-	-	-	-	4,840,253	5,008,593	5,185,308	5,370,915	5,565,967	
Supplies	52,752	214,277	300,000	58,800	260,000	265,200	270,504	275,914	281,432	
Services & Charges										
Professional Services	48,596	208,114	150,000	75,173	111,000	86,000	86,000	86,000	86,000	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	51,500	52,530	53,581	54,652	55,745	-
Education & Training	-	-	-	-	17,000	17,000	17,000	17,000	17,000	-
Travel	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	16,775	34,088	254,952	84,897	107,600	109,752	111,947	114,186	116,470	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Debt Service:										
Principal	57,200	38,681	232,000	19,562	255,000	259,751	265,272	225,000	235,000	-
Interest & Fees	-	1,986	119,106	1,089	192,680	185,069	177,874	170,730	163,830	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-
Transfers Out	1,000,000	1,000,000	1,000,000	-	750,000	1,500,000	-	-	-	-
Other Services & Charges	14,088	10,140	12,000	4,820	72,000	73,440	74,909	76,407	77,935	-
Total Services & Charges	1,136,659	1,293,009	1,768,058	185,541	1,556,780	2,283,542	786,582	743,975	751,980	
Capital	1,089,061	6,789,211	4,219,241	2,212,197	-	-	-	-	-	
Total Expenditures by Type	2,278,472	8,296,497	6,287,299	2,456,538	6,657,033	7,557,335	6,242,395	6,390,804	6,599,380	
Net Surplus / (Deficit)	10,089	26,535	(3,626,239)	(977,259)	(980,968)	(1,777,749)	(201,828)	(26,238)	2,855	
Beginning Cash Balance	5,528,725	5,522,335	5,554,654	5,554,654	1,928,415	947,447	(830,303)	(1,032,131)	(1,058,369)	-
Cash Adjustments	(16,479)	5,784	-	-	-	-	-	-	-	-
Ending Cash Balance	5,522,335	5,554,654	1,928,415	4,577,395	947,447	(830,303)	(1,032,131)	(1,058,369)	(1,055,514)	
Cash Reserves Target	455,694	1,659,299	1,257,460	491,308	1,331,407	1,511,467	1,248,479	1,278,161	1,319,876	-

Significant Revenue and Expenditure Change

For 2015 budget, changed fund to a true EMS and Training facility operating fund. Therefore, comparison to 2014 budget is not a reasonable comparison. Professional fees dropped in 2016 due

to the assumption that the need for a collection agency won't be required after 2015. Assumed 2% increases in most other categories. Set up new fund 287 for Capital Expenditure budgeting purposes beginning in 2015. Revenues include EMS billing, Memorial Neo-Natal agreement and County Reimbursement for 15 EMS personnel.

Fund Description & Purpose

Revenue from Emergency Medical Service for the City of South bend, copies of Public Records, False Alarm Ordinance Violations, EMS provided at special events, interest grants and other income.

2014 Accomplishments & Outcomes

- Purchase of Demonstration Model Aerial Apparatus resulting in substantial savings over newly specified vehicle
- Complete Construction of Luther J. Taylor Sr. Fire training Facility
- Purchase 2 additional Pumper trucks from extended 2012 contract pricing

2015 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

- Continue Station relocation planning and implementation

Good Government (GG)

- Research and apply for Fire Service Grants

Economic Development (ED)

- Develop programming for Regional Fire Training Center

Key Performance Indicators

Measure	City Goal	Type	2016	2013	2014	2015
			Long Term Goal	Actual	Estimated	Target
Call throughput for billing staff	BE	Effectiveness	14 days	14 days	14 days	14 days
Time spent on E PCR by EMS crews	BE	Effectiveness	< 20 minutes	< 30 minutes	30 minutes	<30 minutes

2015 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Develop programming for Cadet Academy format during 2015 and 2016
- Pursue funding from State to augment training opportunities and Fire Training Center
- Pursue opportunities with Ivy Tech for Fire Science degree classes utilizing our Fire Training Center
- Continue Station Relocation Planning and implementation

- Continue Capital replacement plan ensuring Fire Apparatus remain up to date and in good repair
- Continue seeking opportunities to advance Strategic Plan goals.

Full-Time Employees

Position	2013	2014	6/30/2014 Actual	2015	Forecast			
	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019
Staffing (Full-Time Employees)								
Non-Bargaining								
Billing Specialists	-	-	-	4.0	-	-	-	-
Total Non-Bargaining	-	-	-	4.0	-	-	-	-
Bargaining								
EMS Chief	-	-	-	1.0	-	-	-	-
EMS Captain	-	-	-	3.0	-	-	-	-
EMS Lieutenant	-	-	-	13.0	-	-	-	-
EMS 1st Class	-	-	-	30.0	-	-	-	-
Total Bargaining	-	-	-	47.0	-	-	-	-
Total Full-Time Employees	-	-	-	51.0	-	-	-	-

Significant Staffing Changes

Employees transferred from Fire Department Fund 101-0901 to EMS Fund 288.

HAZMAT – 289

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014	2015	Forecast			
	Actual	Actual	Amended Budget	Actual	Proposed Budget	2016	2017	2018	2019
REVENUE									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	16,722	10,000	-	10,000	10,000	10,000	10,000	10,000
Interfund Allocations	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	13	40	24,055	31	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	13	16,762	34,055	31	10,000	10,000	10,000	10,000	10,000
EXPENDITURES									
Expenditures by Cost Center									
HazMat	-	3,238	30,000	-	10,000	10,000	10,000	10,000	10,000
Total Cost Center Expenditures	-	3,238	30,000	-	10,000	10,000	10,000	10,000	10,000
Expenditures by Account Type									
Personnel									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-
Supplies	-	-	30,000	-	10,000	10,000	10,000	10,000	10,000
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Capital	-	3,238	-	-	-	-	-	-	-
Total Expenditures by Type	-	3,238	30,000	-	10,000	10,000	10,000	10,000	10,000
Net Surplus / (Deficit)	13	13,524	4,055	31	-	-	-	-	-
Beginning Cash Balance	2,670	2,683	16,207	16,207	20,262	20,262	20,262	20,262	20,262
Cash Adjustments	-	-	-	-	-	-	-	-	-
Ending Cash Balance	2,683	16,207	20,262	16,238	20,262	20,262	20,262	20,262	20,262
Cash Reserves Target	-	810	7,500	-	2,500	2,500	2,500	2,500	2,500

Fund Description & Purpose

Collects Fees for hazardous materials team responses within St. Joseph County and Indiana District 2.

2014 Accomplishments & Outcomes

- Provide advanced rail car training to hazmat team members in Pueblo, Colorado

2015 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

- Continue to pursue training opportunities to keep our team top in their discipline

Good Government (GG)

- Partner with other agencies to maintain and continue education and community awareness

Economic Development (ED)

- Pursue opportunities to bring students to South Bend and work with Fire Training Center to conduct regional courses

Indiana River Rescue – 291

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014 Actual	2015	Forecast				
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019	
REVENUE										
Property Taxes	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	65,000	65,700	45,000	34,600	45,000	45,000	45,000	45,000	45,000	45,000
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Other Income	408	368	350	197	200	200	200	200	200	200
Transfers In	-	-	-	-	-	-	-	-	-	-
Total Revenue	65,408	66,068	45,350	34,797	45,200	45,200	45,200	45,200	45,200	45,200
EXPENDITURES										
Expenditures by Cost Center										
	-	-	-	-	-	-	-	-	-	-
Total Cost Center Expenditures	-	-	-	-	-	-	-	-	-	-
Expenditures by Account Type										
Personnel										
Salaries & Wages	-	-	-	-	5,000	5,000	5,250	5,500	5,750	5,750
Fringe Benefits	-	1,508	2,500	-	2,500	2,500	2,750	3,000	3,250	3,250
Total Personnel	-	1,508	2,500	-	7,500	7,500	8,000	8,500	9,000	9,000
Supplies	8,097	36,820	8,800	406	8,800	8,000	8,000	8,000	8,000	8,000
Services & Charges										
Professional Services	1,250	2,900	-	-	3,000	3,000	3,000	3,000	3,000	3,000
Printing & Advertising	-	-	5,000	-	5,000	5,000	5,000	5,000	5,000	5,000
Utilities	-	-	-	-	-	-	-	-	-	-
Education & Training	611	6,876	6,000	5,428	6,000	6,000	6,000	6,500	6,500	6,500
Travel	5,009	6,000	6,000	3,853	14,000	10,000	10,000	10,000	10,000	10,000
Repairs & Maintenance	720	4,709	19,000	3,067	44,000	5,000	5,000	5,000	5,000	5,000
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Debt Service:										
Principal	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	3,500	5,000	-	7,500	-	-	-	-	-
Total Services & Charges	7,590	23,985	41,000	12,348	79,500	29,000	29,000	29,500	29,500	29,500
Capital	2,049	27,460	-	-	25,000	-	-	-	-	-
Total Expenditures by Type	17,736	89,773	52,300	12,754	120,800	44,500	45,000	46,000	46,500	46,500
Net Surplus / (Deficit)	47,672	(23,705)	(6,950)	22,043	(75,600)	700	200	(800)	(1,300)	(1,300)
Beginning Cash Balance	71,752	119,423	95,718	95,718	88,768	13,168	13,868	14,068	13,268	13,268
Cash Adjustments	(1)	-	-	-	-	-	-	-	-	-
Ending Cash Balance	119,423	95,718	88,768	117,761	13,168	13,868	14,068	13,268	11,968	11,968
Cash Reserves Target	3,547	17,955	10,460	2,551	24,160	8,900	9,000	9,200	9,300	9,300

Significant Revenue and Expenditure Change

Budgeted overtime of \$5,000 is included in wages for 2015. It is intended to cover any overtime incurred by firefighters who teach the class and will be transferred to the General Fund to cover the costs. This fund is also budgeting for a personal water craft (\$25,000) for river rescues in 2015. Neither of these expenditures were included in the 2014 budget.

Fund Description & Purpose

South Bend Fire Department River Rescue School registration fees are collected in this fund. Proceeds are used to replace school equipment and cover school expenses.

2014 Accomplishments & Outcomes

- Three five day schools with student attendance in excess of 90
- Mustang Survival holds their national sales meeting in South Bend
- Hosting the first IAWRP Conference in SB, over 100 water rescue professionals and vendors

2015 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

- Continue to provide quality swift water training to the Midwest

Good Government (GG)

- Continue to upgrade old equipment

Economic Development (ED)

- Expand our student base
- Utilize the East Race waterway as a superior training area for swift water rescue

2015 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Water levels are the main challenge. Continuing the strength of instruction and protecting the integrity of the school.

Police Grants – 292

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	2014	2015	Forecast			
	Actual	Actual	Amended Budget	6/30/2014 Actual	Proposed Budget	2016	2017	2018	2019
REVENUE									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	111,796	162,838	228,060	66,717	90,000	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	111,796	162,838	228,060	66,717	90,000	-	-	-	-
EXPENDITURES									
Expenditures by Cost Center									
	-	-	-	-	-	-	-	-	-
Total Cost Center Expenditures	-	-	-	-	-	-	-	-	-
Expenditures by Account Type									
Personnel									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-
Supplies	-	36,911	-	-	-	-	-	-	-
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
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	-	-	138,060	138,060	-	-	-	-	-
Total Services & Charges	-	-	138,060	138,060	-	-	-	-	-
Capital	14,796	19,543	90,000	-	90,000	-	-	-	-
Total Expenditures by Type	14,796	56,454	228,060	138,060	90,000	-	-	-	-
Net Surplus / (Deficit)	97,000	106,384	-	(71,343)	-	-	-	-	-
Beginning Cash Balance	1,125	98,125	204,509	204,509	432,569	432,569	432,569	432,569	432,569
Cash Adjustments	-	-	228,060	-	-	-	-	-	-
Ending Cash Balance	98,125	204,509	432,569	133,166	432,569	432,569	432,569	432,569	432,569
Cash Reserves Target	2,959	11,291	45,612	27,612	18,000	-	-	-	-

Significant Revenue and Expenditure Change

No additional grants are expected for this fund in 2016. The cash balance will be expended in agreement with the grants that provided the balance.

Fund Description & Purpose

COPS Block Grant - Account for Federal grants providing financing for police activities as stipulated in the grant.

Regional Police Academy – 294

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014 Actual	2015	Forecast				
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019	
REVENUE										
Property Taxes	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	12,170	20,745	20,000	17,900	20,000	20,000	20,000	20,000	20,000	20,000
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Other Income	1,652	268	2,000	154	2,000	2,000	2,000	2,000	2,000	2,000
Transfers In	-	-	-	-	-	-	-	-	-	-
Total Revenue	13,822	21,013	22,000	18,054	22,000	22,000	22,000	22,000	22,000	22,000
EXPENDITURES										
Expenditures by Cost Center										
	-	-	-	-	-	-	-	-	-	-
Total Cost Center Expenditures	-	-	-	-	-	-	-	-	-	-
Expenditures by Account Type										
Personnel										
Salaries & Wages	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-
Supplies	156	169	1,750	-	1,750	1,750	1,750	1,750	1,750	1,750
Services & Charges										
Professional Services	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-
Education & Training	5,242	19,179	10,000	5,400	10,000	10,000	10,000	10,000	10,000	10,000
Travel	-	-	1,000	-	1,000	1,000	1,000	1,000	1,000	1,000
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Debt Service:										
Principal	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	10,971	7,396	11,000	6,175	11,000	11,000	11,000	11,000	11,000	11,000
Total Services & Charges	16,213	26,575	22,000	11,575	22,000	22,000	22,000	22,000	22,000	22,000
Capital	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	16,369	26,744	23,750	11,575	23,750	23,750	23,750	23,750	23,750	23,750
Net Surplus / (Deficit)	(2,547)	(5,731)	(1,750)	6,479	(1,750)	(1,750)	(1,750)	(1,750)	(1,750)	(1,750)
Beginning Cash Balance	76,263	73,716	67,985	67,985	66,235	64,485	62,735	60,985	59,235	57,485
Cash Adjustments	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance	73,716	67,985	66,235	74,464	64,485	62,735	60,985	59,235	57,485	55,735
Cash Reserves Target	3,274	5,349	4,750	2,315	4,750	4,750	4,750	4,750	4,750	4,750

Significant Revenue and Expenditure Change

The Regional Police Academy is expected to offer training to the regional police forces. Expenditures are offset by revenue received from the regional police forces to attend the training.

Fund Description & Purpose

Account for revenues (tuition) and expenditures (seminars, travel, lectures, and career days) related to the advancement of the present and future police officers.

COPS More Grant – 295

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014 Actual	2015	Forecast				
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019	
REVENUE										
Property Taxes	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	12,000	12,000	20,000	4,840	106,658	20,000	20,000	20,000	20,000	20,000
Charges for Services	10,208	10,454	15,000	-	15,000	15,000	15,000	15,000	15,000	15,000
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Donations	2,640	250	3,250	-	3,250	3,250	3,250	3,250	3,250	3,250
Other Income	15,842	364	3,350	874	3,350	3,350	3,350	3,350	3,350	3,350
Transfers In	-	-	-	-	-	-	-	-	-	-
Total Revenue	40,690	23,068	41,600	5,714	128,258	41,600	41,600	41,600	41,600	41,600
EXPENDITURES										
Expenditures by Cost Center										
	-	-	-	-	-	-	-	-	-	-
Total Cost Center Expenditures	-	-	-	-	-	-	-	-	-	-
Expenditures by Account Type										
Personnel										
Salaries & Wages	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-
Supplies	6,519	5,636	15,000	2,205	15,000	-	-	-	-	-
Services & Charges										
Professional Services	-	-	-	-	-	-	-	-	-	-
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	12,778	11,379	16,000	5,180	66,000	41,600	41,600	41,600	41,600	41,600
Total Services & Charges	12,778	11,379	16,000	5,180	66,000	41,600	41,600	41,600	41,600	41,600
Capital	20,000	-	110,600	-	60,600	-	-	-	-	-
Total Expenditures by Type	39,297	17,015	141,600	7,385	141,600	41,600	41,600	41,600	41,600	41,600
Net Surplus / (Deficit)	1,393	6,053	(100,000)	(1,671)	(13,342)	-	-	-	-	-
Beginning Cash Balance	105,896	107,289	113,342	113,342	13,342	-	-	-	-	-
Cash Adjustments	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance	107,289	113,342	13,342	111,671	-	-	-	-	-	-
Cash Reserves Target	9,824	4,254	35,400	1,846	35,400	10,400	10,400	10,400	10,400	10,400

Significant Revenue and Expenditure Change

Future revenue and expenditures are estimated and depend on the available grant funding and the nature of the expenditures allowed by the grant.

Fund Description & Purpose

Account for a COPS More grant providing financing for police activities as stipulated in the grant.

Police Federal Drug Enforcement – 299

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014 Actual	2015	Forecast				
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019	
REVENUE										
Property Taxes	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	63,434	160,829	75,000	24,412	75,000	75,000	100,000	100,000	100,000	100,000
Charges for Services	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Other Income	21,138	33,740	8,636	493	2,000	2,000	2,000	2,000	2,000	2,000
Transfers In	-	-	-	-	-	-	-	-	-	-
Total Revenue	84,572	194,569	83,636	24,905	77,000	77,000	102,000	102,000	102,000	102,000
EXPENDITURES										
Expenditures by Cost Center										
	-	-	-	-	-	-	-	-	-	-
Total Cost Center Expenditures	-	-	-	-	-	-	-	-	-	-
Expenditures by Account Type										
Personnel										
Salaries & Wages	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-
Supplies	12,421	51,637	56,499	23,800	45,000	45,000	45,000	45,000	45,000	45,000
Services & Charges										
Professional Services	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-
Education & Training	-	3,390	4,500	990	10,000	10,000	10,000	10,000	10,000	10,000
Travel	-	4,140	5,500	5,272	5,000	5,000	5,000	5,000	5,000	5,000
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Debt Service:										
Principal	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	24,481	2,925	30,000	18,972	75,000	30,000	30,000	30,000	30,000	30,000
Total Services & Charges	24,481	10,455	40,000	25,234	90,000	45,000	45,000	45,000	45,000	45,000
Capital	23,589	82,658	70,000	-	90,000	40,000	40,000	40,000	40,000	40,000
Total Expenditures by Type	60,491	144,750	166,499	49,034	225,000	130,000	130,000	130,000	130,000	130,000
Net Surplus / (Deficit)	24,081	49,819	(82,863)	(24,129)	(148,000)	(53,000)	(28,000)	(28,000)	(28,000)	(28,000)
Beginning Cash Balance	311,260	335,341	385,160	385,160	302,297	154,297	101,297	73,297	45,297	45,297
Cash Adjustments	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance	335,341	385,160	302,297	361,031	154,297	101,297	73,297	45,297	17,297	17,297
Cash Reserves Target	12,098	28,950	33,300	9,807	45,000	26,000	26,000	26,000	26,000	26,000

Significant Revenue and Expenditure Change

Revenue for this fund is based on the allocation of funds received from the Federal government for SBPD share of forfeited assets from drug enforcement. Expenditures are limited to drug enforcement activity and support.

Fund Description & Purpose

Account for expenditures for drug abuse and trafficking enforcement. Financing provided by distributions from the authorized agencies confiscated property sale.

Hall of Fame Debt Service – 313

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014 Actual	2015	Forecast				
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019	
REVENUE										
Property Taxes	1,133,205	1,268,179	497,000	271,788	1,177,620	1,177,500	1,176,538	407,410	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-
Other Taxes	74,139	67,316	67,350	22,679	45,358	45,358	45,358	45,358	-	-
Grants/Intergovernmental	93,040	71,468	85,640	42,839	51,078	52,610	54,189	55,814	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Other Income	5,900	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-
Total Revenue	1,306,284	1,406,963	649,990	337,306	1,274,056	1,275,468	1,276,085	508,582	-	-
EXPENDITURES										
Expenditures by Cost Center										
Debt Service Payments	1,330,465	1,268,000	1,271,300	634,500	1,266,820	1,268,015	1,268,408	626,224	-	-
Total Cost Center Expenditures	1,330,465	1,268,000	1,271,300	634,500	1,266,820	1,268,015	1,268,408	626,224	-	-
Expenditures by Account Type										
Personnel										
Salaries & Wages	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-
Supplies										
-	-	-	-	-	-	-	-	-	-	-
Services & Charges										
Professional Services	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Debt Service:										
Principal	1,329,715	1,115,000	1,130,000	560,000	1,150,000	1,180,000	1,215,000	615,000	-	-
Interest & Fees	750	153,000	141,300	74,500	116,820	88,015	53,408	11,224	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	1,330,465	1,268,000	1,271,300	634,500	1,266,820	1,268,015	1,268,408	626,224	-	-
Capital										
-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	1,330,465	1,268,000	1,271,300	634,500	1,266,820	1,268,015	1,268,408	626,224	-	-
Net Surplus / (Deficit)	(24,181)	138,963	(621,310)	(297,194)	7,236	7,453	7,677	(117,642)	-	-
Beginning Cash Balance	598,620	574,439	713,402	713,402	92,092	99,328	106,781	114,458	(3,184)	(3,184)
Cash Adjustments	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance	574,439	713,402	92,092	416,208	99,328	106,781	114,458	(3,184)	(3,184)	(3,184)
Cash Reserves Target	266,093	253,600	254,260	126,900	253,364	253,603	253,682	125,245	-	-

Significant Revenue and Expenditure Changes

The Hall of Fame bond was refunded during 2011 resulting in lower debt service payments. The final payment is due February 1, 2018. Zeroed out cash balance in 2018 due to debt service payoff in 2018.

Fund Description & Purpose

This fund is used to collect a separate property tax levy (distributions received in June and December) and is used to pay debt service on the former College Football Hall of Fame building (payments due in February and July). PILOT taxes paid by the utilities are received monthly in this fund.

Redevelopment Bond – 1990 Public Improvement – 314

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	2014	2015	Forecast				
	Actual	Actual	Amended Budget	6/30/2014 Actual	Proposed Budget	2016	2017	2018	2019	
REVENUE										
Property Taxes	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Other Income	3,009	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-
Total Revenue	3,009	-	-	-	-	-	-	-	-	-
EXPENDITURES										
Expenditures by Cost Center										
Interfund Transfer	825,509	-	-	-	-	-	-	-	-	-
Total Cost Center Expenditures	825,509	-	-	-	-	-	-	-	-	-
Expenditures by Account Type										
Personnel										
Salaries & Wages	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-
Supplies										
-	-	-	-	-	-	-	-	-	-	-
Services & Charges										
Professional Services	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Debt Service:										
Principal	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-
Transfers Out	825,509	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	825,509	-	-	-	-	-	-	-	-	-
Capital										
-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	825,509	-	-	-	-	-	-	-	-	-
Net Surplus / (Deficit)	(822,500)	-	-	-	-	-	-	-	-	-
Cash Balance										
Beginning Cash Balance	822,500	-	-	-	-	-	-	-	-	-
Cash Adjustments	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance	-	-	-	-	-	-	-	-	-	-
Cash Reserves Target	206,377	-	-	-	-	-	-	-	-	-

Significant Revenue and Expenditure Changes

Bond tied to this debt service account was paid off in early 2012. Cash in reserve has been transferred to fund 420 for use on projects. This fund can now be closed.

Fund Description & Purpose

To accumulate money as a reserve for the payment of Redevelopment Authority bonds for the central development project area.

Airport 2003 Debt Reserve – 315

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014	2015	Forecast			
	Actual	Actual	Amended Budget	Actual	Proposed Budget	2016	2017	2018	2019
REVENUE									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	5,571	3,567	5,000	2,006	5,000	5,000	5,000	5,000	5,000
Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	5,571	3,567	5,000	2,006	5,000	5,000	5,000	5,000	5,000
EXPENDITURES									
Expenditures by Cost Center									
Interfund transfer	5,571	3,567	5,000	2,006	5,000	5,000	5,000	5,000	5,000
Total Cost Center Expenditures	5,571	3,567	5,000	2,006	5,000	5,000	5,000	5,000	5,000
Expenditures by Account Type									
Personnel									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-
Supplies									
	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-
Transfers Out	5,571	3,567	5,000	2,006	5,000	5,000	5,000	5,000	5,000
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	5,571	3,567	5,000	2,006	5,000	5,000	5,000	5,000	5,000
Capital									
	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	5,571	3,567	5,000	2,006	5,000	5,000	5,000	5,000	5,000
Net Surplus / (Deficit)	-	-	-	-	-	-	-	-	-
Beginning Cash Balance	1,038,904	1,038,904	1,038,904	1,038,904	1,038,904	1,038,904	1,038,904	1,038,904	1,038,904
Cash Adjustments	-	-	-	-	-	-	-	-	-
Ending Cash Balance	1,038,904	1,038,904	1,038,904	1,038,904	1,038,904	1,038,904	1,038,904	1,038,904	1,038,904
Cash Reserves Target	1,393	892	1,250	502	1,250	1,250	1,250	1,250	1,250

Significant Revenue and Expenditure Change

Bond associated with this fund pays off in 2024.

Fund Description & Purpose

To accumulate monies as a reserve for the payment of Redevelopment Authority bonds for the airport taxable project

Coveleski Bond Debt Reserve – 317

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014 Actual	2015	Forecast			
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019
REVENUE									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	2,470	1,725	1,800	973	1,800	1,800	1,800	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	2,470	1,725	1,800	973	1,800	1,800	1,800	-	-
EXPENDITURES									
Expenditures by Cost Center									
Debt Service	-	-	-	-	-	-	-	510,672	-
Total Cost Center Expenditures	-	-	-	-	-	-	-	510,672	-
Expenditures by Account Type									
Personnel									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Debt Service:									
Principal	-	-	-	-	-	-	-	510,672	-
Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	510,672	-
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	-	-	-	-	-	-	-	510,672	-
Net Surplus / (Deficit)	2,470	1,725	1,800	973	1,800	1,800	1,800	(510,672)	-
Beginning Cash Balance	499,277	501,747	503,472	503,472	505,272	507,072	508,872	510,672	-
Cash Adjustments	-	-	-	-	-	-	-	-	-
Ending Cash Balance	501,747	503,472	505,272	504,445	507,072	508,872	510,672	-	-
Cash Reserves Target	-	-	-	-	-	-	-	127,668	-

Significant Revenue and Expenditure Changes

Debt service reserve fund for 2010 Coveleski Stadium bonds in the amount of \$4.98M which closed December 23, 2010. This money remains in the fund as security for bond holders and will be used to make the final bond payment due on February 1, 2018. Per Crowe Horvath, the bond debt reserve was fully funded from bond proceeds at the time the bonds were issued.

Fund Description & Purpose

To accumulate money as a reserve for the payment of the Coveleski Stadium recovery zone economic development bonds. Financing for debt payments to be provided by professional sports and development area taxes (PSDA) and county option income tax revenues if PSCDA revenues are insufficient.

Redevelopment Bond – Blackthorn – 319

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014 Actual	2015	Forecast				
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019	
REVENUE										
Property Taxes	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Other Income	4,420	464	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-
Total Revenue	4,420	464	-	-	-	-	-	-	-	-
EXPENDITURES										
Expenditures by Cost Center										
Interfund Transfer	658,420	326,464	-	-	-	-	-	-	-	-
Total Cost Center Expenditures	658,420	326,464	-	-	-	-	-	-	-	-
Expenditures by Account Type										
Personnel										
Salaries & Wages	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-
Supplies										
-	-	-	-	-	-	-	-	-	-	-
Services & Charges										
Professional Services	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Debt Service:										
Principal	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-
Transfers Out	658,420	326,464	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	658,420	326,464	-	-	-	-	-	-	-	-
Capital										
-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	658,420	326,464	-	-	-	-	-	-	-	-
Net Surplus / (Deficit)	(654,000)	(326,000)	-	-	-	-	-	-	-	-
Beginning Cash Balance	980,000	326,000	-	-	-	-	-	-	-	-
Cash Adjustments	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance	326,000	-	-	-	-	-	-	-	-	-
Cash Reserves Target	164,605	81,616	-	-	-	-	-	-	-	-

Significant Revenue and Expenditure Changes

Bond associated with this debt service fund paid off in February 2013. Cash transferred to fund 324 for projects and fund 319 can now be closed.

Fund Description & Purpose

Debt service reserve funds for Blackthorn Golf Course bond.

TIF Revenue – Airport – 324

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014 Actual	2015	Forecast				
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019	
REVENUE										
Property Taxes	11,631,287	13,340,354	13,400,000	7,521,012	13,400,000	13,400,000	13,400,000	13,400,000	13,400,000	
Local Income Taxes	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	166,559	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Other Income	372,326	2,240,220	324,822	146,040	1,475,000	75,000	75,000	75,000	75,000	
Transfers In	663,991	279,530	5,000	2,006	5,000	5,000	5,000	5,000	5,000	
Total Revenue	12,667,604	16,026,663	13,729,822	7,669,058	14,880,000	13,480,000	13,480,000	13,480,000	13,480,000	
EXPENDITURES										
Expenditures by Cost Center										
Airport Debt Service Payments	3,394,399	3,372,028	3,562,381	1,399,106	2,786,214	2,890,403	2,889,891	2,888,310	2,883,752	
Original Airport Economic Dev. Area	577,745	560,396	481,473	303,577	2,525,000	500,000	500,000	500,000	500,000	
Original Sample Ewing Dev. Area	8,628,323	4,739,743	12,711,600	1,329,202	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	
Portage Prairie	1,839,914	-	23,426	-	100,000	-	-	-	-	-
LaSalle Square	149,391	138,125	138,125	-	138,125	-	-	-	-	-
Areawide	1,650,822	417,616	10,369,688	83,013	10,299,876	7,089,597	7,090,109	7,091,690	7,096,248	
Total Cost Center Expenditures	16,240,594	9,227,908	27,286,693	3,114,898	18,849,215	13,480,000	13,480,000	13,480,000	13,480,000	
Expenditures by Account Type										
Personnel										
Salaries & Wages	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-
Supplies										
Supplies	-	-	-	-	-	-	-	-	-	-
Services & Charges										
Professional Services	1,283,397	689,808	5,056,585	982,587	95,000	95,000	95,000	95,000	95,000	
Printing & Advertising	-	605	25,000	-	25,000	25,000	25,000	25,000	25,000	
Utilities	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	1,354,381	60,259	140,244	133,629	65,000	45,000	45,000	45,000	45,000	
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Debt Service:										
Principal	1,394,036	2,402,500	2,626,949	991,250	1,955,000	2,125,000	2,195,000	2,280,000	2,353,750	
Interest & Fees	706,613	969,527	935,532	407,856	799,613	726,309	651,817	573,547	484,739	
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	2,405,254	594,557	930,522	553,688	45,000	65,000	65,000	65,000	65,000	
Total Services & Charges	7,143,681	4,717,256	9,714,832	3,069,010	2,984,613	3,081,309	3,076,817	3,083,547	3,068,489	
Capital										
Capital	9,096,913	4,510,652	17,571,861	45,889	15,864,602	10,398,691	10,403,183	10,396,453	10,411,511	
Total Expenditures by Type	16,240,594	9,227,908	27,286,693	3,114,899	18,849,215	13,480,000	13,480,000	13,480,000	13,480,000	
Net Surplus / (Deficit)	(3,572,990)	6,798,755	(13,556,871)	4,554,159	(3,969,215)	-	-	-	-	
Beginning Cash Balance	22,653,741	18,429,251	25,020,129	25,020,129	11,463,258	7,494,043	7,494,043	7,494,043	7,494,043	
Cash Adjustments	(651,500)	(207,877)	-	-	-	-	-	-	-	
Ending Cash Balance	18,429,251	25,020,129	11,463,258	29,574,288	7,494,043	7,494,043	7,494,043	7,494,043	7,494,043	
Cash Reserves Target	4,060,149	2,306,977	6,821,673	778,725	4,712,304	3,370,000	3,370,000	3,370,000	3,370,000	

Significant Revenue and Expenditure Changes

Significant one-time revenues received in 2013: \$2M Bosch reimbursement and \$90K reimbursement for Fire Training Facility. \$1.4M expected in 2015 from Bosch facility sale to Curtis Products.

Fund Description & Purpose

Improvement of the Airport Economic Development Area utilizing funds captured from assessed value increase in the area over time under tax increment financing (TIF) program.

2014 Accomplishments & Outcomes

- Transfer of Bosch facility to new owner

2015 Department Goals & Objectives & Linkage to City Goals

Economic Development (ED)

- Promote and attract good jobs in growing sectors
- Increase regional capacity
- More inclusive and accessible opportunities
- Reinvest locally created wealth into the local economy
- Target investment for sustainable development

Key Performance Indicators

Measure	City Goal	Type	2016 Long Term Goal	2013 Actual	2014 Estimated	2015 Target
New jobs announced from approved projects	ED	Outcome	100	164	1,000	100
Gross AV increase	ED	Effectiveness	7.00%	25.55%	1.81%	5.5%

2015 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Opportunities to install infrastructure (sewers, water lines, streets, etc.) to make sites ready for business development and expansion within the area.

SBCDA 2003 Debt Reserve – 328

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014	2015	Forecast			
	Actual	Actual	Amended Budget	Actual	Proposed Budget	2016	2017	2018	2019
REVENUE									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	8,258	5,959	6,000	3,351	6,000	6,000	6,000	6,000	6,000
Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	8,258	5,959	6,000	3,351	6,000	6,000	6,000	6,000	6,000
EXPENDITURES									
Expenditures by Cost Center									
Interfund Transfer	8,258	5,959	6,000	3,351	6,000	6,000	6,000	6,000	6,000
Total Cost Center Expenditures	8,258	5,959	6,000	3,351	6,000	6,000	6,000	6,000	6,000
Expenditures by Account Type									
Personnel									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-
Supplies									
	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-
Transfers Out	8,258	5,959	6,000	3,351	6,000	6,000	6,000	6,000	6,000
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	8,258	5,959	6,000	3,351	6,000	6,000	6,000	6,000	6,000
Capital									
	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	8,258	5,959	6,000	3,351	6,000	6,000	6,000	6,000	6,000
Net Surplus / (Deficit)	-	-	-	-	-	-	-	-	-
Beginning Cash Balance	1,735,840	1,735,840	1,735,840	1,735,840	1,735,840	1,735,840	1,735,840	1,735,840	1,735,840
Cash Adjustments	-	-	-	-	-	-	-	-	-
Ending Cash Balance	1,735,840	1,735,840	1,735,840	1,735,840	1,735,840	1,735,840	1,735,840	1,735,840	1,735,840
Cash Reserves Target	2,065	1,490	1,500	838	1,500	1,500	1,500	1,500	1,500

Significant Revenue and Expenditure Change

Debt service reserve only. Bond to pay off in 2024.

Fund Description & Purpose

To accumulate monies as a reserve for the payment of the 2003 (refinanced in 2011) South Bend Central Development Area (Downtown) bonds

Professional Sports Development – 377

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014 Actual	2015	Forecast				
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019	
REVENUE										
Property Taxes	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-
Other Taxes	1,210,915	597,111	600,000	301,664	610,000	628,300	647,149	666,563	305,786	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Other Income	93,048	80,593	78,228	35,859	61,761	50,063	36,520	21,632	4,937	-
Transfers In	-	-	-	-	-	-	-	-	-	-
Total Revenue	1,303,963	677,704	678,228	337,523	671,761	678,363	683,669	688,195	310,723	
EXPENDITURES										
Expenditures by Cost Center										
Debt Service	776,408	776,470	765,746	383,673	754,803	737,251	727,155	714,070	353,970	-
Century Center	100,000	100,000	-	-	-	-	-	-	-	-
Hall of Fame - Hotel/Motel Tax	489,152	-	-	-	-	-	-	-	-	-
Coveleski Stadium - Synagogue	-	-	100,000	100,000	100,000	100,000	100,000	100,000	-	-
Total Cost Center Expenditures	1,365,560	876,470	865,746	483,673	854,803	837,251	827,155	814,070	353,970	
Expenditures by Account Type										
Personnel										
Salaries & Wages	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-
Supplies										
Supplies	-	-	-	-	-	-	-	-	-	-
Services & Charges										
Professional Services	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Debt Service:										
Principal	580,000	595,000	605,000	300,000	620,000	630,000	650,000	670,000	345,000	-
Interest & Fees	196,408	181,470	160,746	83,673	134,803	107,251	77,155	44,070	8,970	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	589,152	100,000	100,000	100,000	100,000	100,000	100,000	100,000	-	-
Total Services & Charges	1,365,560	876,470	865,746	483,673	854,803	837,251	827,155	814,070	353,970	
Capital										
Capital	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	1,365,560	876,470	865,746	483,673	854,803	837,251	827,155	814,070	353,970	
Net Surplus / (Deficit)	(61,597)	(198,766)	(187,518)	(146,150)	(183,042)	(158,888)	(143,486)	(125,875)	(43,247)	
Beginning Cash Balance	1,102,419	1,040,822	842,056	842,056	654,538	471,496	312,608	169,122	43,247	-
Cash Adjustments	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance	1,040,822	842,056	654,538	695,906	471,496	312,608	169,122	43,247	(0)	
Cash Reserves Target	273,112	175,294	173,149	96,735	170,961	167,450	165,431	162,814	70,794	-

Significant Revenue and Expenditure Change

This fund is scheduled to sunset in 2019. The 2010 Coveleski Stadium bond will be paid of on January 15, 2019 and the final payment of \$100,000 per year on the synagogue is due January 31,

2018. The PSDA fund included a pass-through of hotel/motel tax money to the College Football Hall of Fame in 2012.

Fund Description & Purpose

Fund is currently used for Coveleski debt service. Revenues are allocated from sales tax from Century Center, Morris PAC, Coveleski Stadium and the Studebaker National Museum. The fund is also used to supplement Century Center Capital. This fund is scheduled to sunset in 2019.

Coveleski Stadium Capital – 401

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014 Actual	2015	Forecast				
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019	
REVENUE										
Property Taxes	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Other Income	327	92	500	52	15,100	15,100	15,100	15,100	15,100	-
Transfers In	-	-	-	-	-	-	-	-	-	-
Total Revenue	327	92	500	52	15,100	15,100	15,100	15,100	15,100	15,100
EXPENDITURES										
Expenditures by Cost Center										
Coveleski Stadium Capital Fund	56,162	-	2,002	-	-	-	-	-	-	-
Total Cost Center Expenditures	56,162	-	2,002	-	-	-	-	-	-	-
Expenditures by Account Type										
Personnel										
Salaries & Wages	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-
Supplies	4,985	-	2,002	-	-	-	-	-	-	-
Services & Charges										
Professional Services	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	33,462	-	1,538	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Debt Service:										
Principal	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	33,462	-	1,538	-	-	-	-	-	-	-
Capital	17,715	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	56,162	-	3,540	-	-	-	-	-	-	-
Net Surplus / (Deficit)	(55,835)	92	(3,040)	52	15,100	15,100	15,100	15,100	15,100	15,100
Beginning Cash Balance	26,758	(29,077)	(28,985)	(28,985)	(32,025)	(16,925)	(1,825)	13,275	28,375	-
Cash Adjustments	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance	(29,077)	(28,985)	(32,025)	(28,933)	(16,925)	(1,825)	13,275	28,375	43,475	-
Cash Reserves Target	14,041	-	885	-	-	-	-	-	-	-

Significant Revenue and Expenditure Changes

This fund is dedicated to providing capital funds for the improvement of Coveleski Stadium. It is important to enhance revenues through increased attendance or find alternate sources of revenue for this purpose.

Fund Description & Purpose

Fund accounts for capital projects for Coveleski Stadium.

2014 Accomplishments & Outcomes

- Major improvements were done to the stadium and surrounding area to enhance the fans' experience.
- These improvements were funded by the City and Swing Batter, LLC

2015 Department Goals & Objectives & Linkage to City Goals

Economic Development (ED)

- Increased attendance, bringing people to downtown South Bend

Key Performance Indicators

Measure	City Goal	Type	2016	2013	2014	2015
			Long Term Goal	Actual	Estimated	Target
Attendance	GG, ED	Outcome	300,000	245,271	265,000	275,000

2015 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- This fund's revenues are derived through payments by the Team's owner as proscribed in the Stadium Lease Agreement. For several years, the amount has been reduced to \$75,000 per year plus attendance incentives. Traditionally, \$75,000 has been deposited in fund 201, Parks Special Revenue. Revenues in excess of \$75,000 were deposited in this fund.
- No expenditures are budgeted in this fund for 2015.
- Increased attendance will help grow the balance of this fund.

Zoo Endowment – 403

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	2014	2015	Forecast			
	Actual	Actual	Amended Budget	6/30/2014 Actual	Proposed Budget	2016	2017	2018	2019
REVENUE									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Donations	13,000	8	2,700	-	-	-	-	-	-
Other Income	211	168	200	95	200	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	13,211	176	2,900	95	200	-	-	-	-
EXPENDITURES									
Expenditures by Cost Center									
Zoo Endowment Fund	-	-	-	-	49,000	-	-	-	-
Total Cost Center Expenditures	-	-	-	-	49,000	-	-	-	-
Expenditures by Account Type									
Personnel									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-
Supplies									
	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Capital									
	-	-	-	-	49,000	-	-	-	-
Total Expenditures by Type	-	-	-	-	49,000	-	-	-	-
Net Surplus / (Deficit)	13,211	176	2,900	95	(48,800)	-	-	-	-
Beginning Cash Balance	35,635	48,846	49,022	51,922	51,922	3,122	3,122	3,122	3,122
Cash Adjustments	-	-	-	-	-	-	-	-	-
Ending Cash Balance	48,846	49,022	51,922	52,017	3,122	3,122	3,122	3,122	3,122
Cash Reserves Target	-	-	-	-	12,250	-	-	-	-

Significant Revenue and Expenditure Change

This fund's revenue was derived from donations from trust funds that have dissolved. Because the Potawatomi Zoological Society has taken over operation of the Zoo, it is unlikely there will be additional donations made to this fund in the foreseeable future. It is possible this fund will be used

to fulfill Park's obligation for additional Zoo capital as stated in the memorandum of understanding and be closed.

Fund Description & Purpose

This fund is intended for donations specifically restricted to Potawatomi Zoo

2014 Accomplishments & Outcomes

- The Potawatomi Zoological Society took operation of the Zoo through a public-private partnership beginning in January of 2014

2015 Department Goals & Objectives & Linkage to City Goals

Good Government (GG)

- The more efficient operation of a public facility by a private entity

2015 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Fund may be closed due to privatization of Zoo operations and dissolution of donor trusts

County Option Income Tax – 404

Fund Summary – Operating and Capital Budget Summary

Description	2014				2015 Proposed Budget	Forecast			
	2012 Actual	2013 Actual	Amended Budget	6/30/2014 Actual		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
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
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	10,611,069	11,030,111
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
Information Technology/Innovation	596,089	1,564,142	2,336,755	713,095	2,760,782	2,374,049	2,210,043	2,153,195	1,975,768
Grants/Subsidies	342,386	315,760	316,116	125,558	320,938	320,938	320,938	320,938	320,938
Telephone	500,064	440,554	450,000	222,929	460,000	473,800	488,014	502,654	517,734
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
Building Maintenance	421,500	434,909	445,000	47,853	480,000	489,600	489,600	499,392	499,392
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	1,560,600
Police & Fire Gasoline & Repairs	20,507	1,123,423	1,223,176	541,305	1,413,520	1,441,790	1,470,626	1,500,039	1,530,040
Capital/Other	2,963,266	361,538	1,576,110	172,599	824,804	908,126	1,107,873	960,928	1,195,271
Corridors	-	-	-	-	470,000	-	-	-	-
SB150 Promotion	-	-	-	-	150,000	-	-	-	-
Light Up South Bend	-	-	-	-	200,000	200,000	200,000	200,000	200,000
Vacant & Abandoned	-	-	-	-	1,950,000	-	-	-	-
Total Cost Center Expenditures	8,324,409	8,930,423	11,165,785	4,458,260	14,510,548	11,087,213	10,945,764	10,582,270	10,677,949
Expenditures by Account Type									
Personnel									
Salaries & Wages	-	-	-	-	308,045	306,492	312,621	318,874	325,251
Fringe Benefits	-	-	-	-	119,032	125,975	135,487	146,267	158,501
Total Personnel	-	-	-	-	427,077	432,467	448,108	465,140	483,752
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
Services & Charges									
Professional Services	74,232	298,250	534,215	229,956	1,117,000	1,006,540	990,540	739,151	739,151
Printing & Advertising	2,374	1,740	3,000	890	152,000	100,000	100,000	75,000	75,000
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
Education & Training	-	-	20,000	7,336	96,100	96,100	96,100	100,905	100,905
Travel	-	-	-	-	20,770	20,770	20,770	21,809	21,809
Repairs & Maintenance	1,457,869	1,086,595	1,591,870	330,327	740,010	754,810	754,810	769,906	769,906
Interfund Allocations	495,816	498,924	512,720	256,362	1,175,675	1,210,945	1,247,274	1,284,692	1,323,233
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
Interest & Fees	1,000	466,052	418,183	241,418	378,211	298,522	247,846	203,723	164,153
Grants & Subsidies	342,386	315,760	316,116	125,558	320,938	320,938	320,938	320,938	320,938
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	1,560,600
Other Services & Charges	170,087	149,039	259,181	18,450	2,336,542	361,542	361,542	368,773	368,773
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
Capital	1,782,301	260,171	1,359,015	19,500	811,000	-	-	-	-
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
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

Significant Revenue and Expenditure Change

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.

Fund Description & Purpose

Fund is used to account for 0.6% local option income tax charged in St. Joseph County. Distributions are made monthly by State of Indiana based on certified tax levies. Fund used for debt service, certain organization grants and operational subsidies, capital expenditures, information technology and other uses as deemed by the Mayor and Council.

2014 Accomplishments & Outcomes

- Funds used to complete projects are completed in a timely manner
- Continue to earn interest on available cash balance
- Adequate cash reserves maintained
- Continued to replace employee computers and equipment

2015 Department Goals & Objectives & Linkage to City Goals

Good Government (GG)

- Maintain fund reserves as the reserves are important for preserving the City credit rating
- Fund performs within budgetary guidelines
- Properly account for Local Option Income Tax received from State

Key Performance Indicators

Measure	City Goal	Type	2016	2013	2014	2015
			Long Term Goal	Actual	Estimated	Target
Web Site Visits	GG	Output	660,000	701,222	680,628	680,000
Helpdesk Tickets	GG	Output	6,000	4,227	5,878	6,000
Calls to IT Main Line	GG	Output	9,950	12,790	10,007	9,950
Calls to After Hour Emergency Line that require action	GG	Output	12	18	10	12
System Availability - Incidents	GG	Quality	12	6	14	12
System Availability - Downtime (minutes)	GG	Effectiveness	516	840	1,058	516
System Availability - Downtime (Percentage)	GG	Effectiveness	0.15	0.35	0.10	0.15
Number of Hours Receiving IT Training	GG	Output	430	465	371	430
Number of Hours Providing Training	GG	Output	350	424	358	350

2015 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- In recent years, General Fund costs have been transferred to COIT because of limited property tax revenue due to circuit breaker caps

Full-Time Employees

Position	2014			2015 Proposed Budget	Forecast			
	2013 Actual	Amended Budget	6/30/2014 Actual		2016	2017	2018	2019
Staffing (Full-Time Employees)								
Non-Bargaining								
Chief Technology Officer	-	-	-	1.0	1.0	1.0	1.0	1.0
Chief Innovation Officer	-	-	-	1.0	1.0	1.0	1.0	1.0
Business Analyst	-	-	-	2.0	2.0	2.0	2.0	2.0
Total Non-Bargaining	-	-	-	4.0	4.0	4.0	4.0	4.0
Bargaining								
n/a	-	-	-	-	-	-	-	-
Total Bargaining	-	-	-	-	-	-	-	-
Total Full-Time Employees	-	-	-	4.0	4.0	4.0	4.0	4.0

Significant Staffing Changes

Director of Information Technology position eliminated in Administration & Finance budget and established as a Chief Technology Officer in the COIT budget. Chief Innovation Officer and two Business Analyst positions added.

Park Non-Reverting Capital – 405

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014 Actual	2015	Forecast				
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019	
REVENUE										
Property Taxes	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	16,223	17,510	3,000	14,068	46,000	50,000	50,000	52,000	52,000	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Other Income	1,772	1,386	2,200	829	2,200	2,200	2,200	2,200	2,200	-
Transfers In	185,747	209,824	190,500	-	95,500	100,000	100,000	102,000	102,000	-
Total Revenue	203,742	228,720	195,700	14,897	143,700	152,200	152,200	156,200	156,200	-
EXPENDITURES										
Expenditures by Cost Center										
Maintenance Division	16,128	14,120	9,000	10,392	25,000	30,000	30,000	30,000	30,000	-
Golf Division	75,496	63,085	79,775	31,184	98,000	125,000	85,000	85,000	85,000	-
Recreation Division	-	-	-	-	60,000	10,000	10,000	10,000	10,000	-
Zoo Division	86,763	71,009	116,442	108,414	-	-	-	-	-	-
Total Cost Center Expenditures	178,387	148,214	205,217	149,990	183,000	165,000	125,000	125,000	125,000	-
Expenditures by Account Type										
Personnel										
Salaries & Wages	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-
Supplies	48,090	104,634	58,417	42,570	58,000	26,000	45,000	45,000	45,000	-
Services & Charges										
Professional Services	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	12,735	-	10,000	6,500	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Debt Service:										
Principal	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	1,770	6,850	30,000	5,920	50,000	-	-	-	-	-
Total Services & Charges	14,505	6,850	40,000	12,420	50,000	-	-	-	-	-
Capital	115,792	36,730	106,800	95,000	75,000	139,000	80,000	80,000	80,000	-
Total Expenditures by Type	178,387	148,214	205,217	149,990	183,000	165,000	125,000	125,000	125,000	-
Net Surplus / (Deficit)	25,355	80,506	(9,517)	(135,093)	(39,300)	(12,800)	27,200	31,200	31,200	-
Beginning Cash Balance	406,730	432,085	512,591	512,591	503,074	463,774	450,974	478,174	509,374	-
Cash Adjustments	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance	432,085	512,591	503,074	377,498	463,774	450,974	478,174	509,374	540,574	-
Cash Reserves Target	44,597	37,054	51,304	37,498	45,750	41,250	31,250	31,250	31,250	-

Significant Revenue and Expenditure Changes

Funding for this fund is through a portion of user fees from various venues and must be dedicated to that particular venue. These are picnic sites at Potawatomi and Rum Village Parks,

Forestry, the East Race Waterway, Howard Park Ice Rink, and the golf courses. Potawatomi Zoo revenues are now retained by the Potawatomi Zoological Society per the memorandum of understanding. Revenues are dependent on attendance at the various locations.

Fund Description & Purpose

Fund accounts for capital improvement projects for park venues, including picnic facilities, forestry, East Race, Howard Park Ice Rink, City Golf Courses, and Potawatomi Zoo. For 2015, capital for Central Mowing will be accounted for in this fund. Funding provided by user fees collected and deposited directly or in Fund 201 and transferred to this fund.

2014 Accomplishments & Outcomes

- Provide additional revenue for major repairs and equipment for designated facilities and operations
- Central Mowing capital will be accounted for in this fund

2015 Department Goals & Objectives & Linkage to City Goals

Good Government (GG)

- Provide additional revenue for major repairs and equipment for designated facilities and operations

Key Performance Indicators

Measure	City Goal	Type	2016	2013	2014	2015
			Long Term Goal	Actual	Estimated	Target
Elbel Golf Course- Customer Service Index (CSI)	GG	Quality	4.25	3.9	3.9	4.0
Erskine Golf Course- CSI	GG	Quality	4.0	3.9	3.5	3.75
Nonreverting Golf Revenue	GG	Outcome	100,000	91,048	90,000	95,000
East Race Waterway Nonreverting Revenue	GG	Outcome	7,000	6,390	6,000	6,500
Howard Park Ice Rink Nonreverting Revenue	GG	Outcome	6,000	4,615	5,000	5,500

2015 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- The additional revenue provided by this fund is increasingly more significant due to the dwindling capital provided from the Parks Special Revenue fund due to decreased property tax revenues. Because the revenues in this fund are based on attendance, it is important to offer the public a quality entertainment choice for their dollar.

Cumulative Capital Development – 406

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014 Actual	2015	Forecast				
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019	
REVENUE										
Property Taxes	517,710	463,331	430,000	235,215	450,000	450,000	450,000	450,000	450,000	
Local Income Taxes	-	-	-	-	-	-	-	-	-	
Other Taxes	38,122	39,849	40,400	18,976	38,000	38,000	38,000	38,000	38,000	
Grants/Intergovernmental	43,768	46,055	46,894	23,346	52,191	53,757	55,369	57,031	58,741	
Charges for Services	-	-	-	-	-	-	-	-	-	
Interfund Allocations	-	-	-	-	-	-	-	-	-	
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	
Donations	-	-	-	-	-	-	-	-	-	
Other Income	3,808	2,913	3,500	2,146	2,500	2,500	2,500	2,500	2,500	
Transfers In	-	-	-	-	-	-	-	-	-	
Total Revenue	603,408	552,148	520,794	279,683	542,691	544,257	545,869	547,531	549,241	
EXPENDITURES										
Expenditures by Cost Center										
Police Dept. Vehicle Leases	569,869	601,614	722,935	361,467	542,691	609,843	361,026	225,301	-	
Police Dept. Vehicle Purchase	19,364	-	-	-	-	-	-	-	-	
Administrative Allocations	636	504	-	-	-	-	-	-	-	
Estimate for New Leases	-	-	-	-	-	-	300,000	300,000	300,000	
Total Cost Center Expenditures	589,869	602,118	722,935	361,467	542,691	609,843	661,026	525,301	300,000	
Expenditures by Account Type										
Personnel										
Salaries & Wages	-	-	-	-	-	-	-	-	-	
Fringe Benefits	-	-	-	-	-	-	-	-	-	
Total Personnel	-	-	-	-	-	-	-	-	-	
Supplies										
Supplies	-	-	-	-	-	-	-	-	-	
Services & Charges										
Professional Services	-	-	-	-	-	-	-	-	-	
Printing & Advertising	-	-	-	-	-	-	-	-	-	
Utilities	-	-	-	-	-	-	-	-	-	
Education & Training	-	-	-	-	-	-	-	-	-	
Travel	-	-	-	-	-	-	-	-	-	
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	
Interfund Allocations	636	504	-	-	-	-	-	-	-	
Debt Service:										
Principal	531,042	566,652	685,082	340,334	517,681	595,954	649,142	517,256	294,000	
Interest & Fees	38,827	34,962	37,853	21,133	25,010	13,889	11,884	8,045	6,000	
Grants & Subsidies	-	-	-	-	-	-	-	-	-	
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	-	-	-	
Other Services & Charges	-	-	-	-	-	-	-	-	-	
Total Services & Charges	570,505	602,118	722,935	361,467	542,691	609,843	661,026	525,301	300,000	
Capital										
Capital	19,364	-	-	-	-	-	-	-	-	
Total Expenditures by Type	589,869	602,118	722,935	361,467	542,691	609,843	661,026	525,301	300,000	
Net Surplus / (Deficit)	13,539	(49,970)	(202,141)	(81,784)	-	(65,586)	(115,157)	22,230	249,241	
Beginning Cash Balance	822,230	835,769	785,799	785,799	583,658	583,658	518,072	402,915	425,145	
Cash Adjustments	-	-	-	-	-	-	-	-	-	
Ending Cash Balance	835,769	785,799	583,658	704,015	583,658	518,072	402,915	425,145	674,386	
Cash Reserves Target	147,467	150,530	180,734	90,367	135,673	152,461	165,257	131,325	75,000	

Significant Revenue and Expenditure Change

Assumed additional police leases to be taken out in 2017-2019 due to payoff of old leases. This fund may be used instead of COIT in the future to fund other capital leases. \$180,244 is police lease costs transferred to the COIT Fund in 2015 to allow this fund to balance.

Fund Description & Purpose

This fund receives revenue from a property tax levy and distributions are received from St. Joseph County in June and December. Expenditures are for debt service payments on capital leases and the due dates vary per lease. The fund is used to finance police vehicles and related equipment. The fund also receives PILOT payments from the Water Works and Wastewater utilities on a monthly basis.

2014 Accomplishments & Outcomes

- Continue to earn interest on available cash balance
- Adequate cash reserves maintained
- Capital lease payments are made in a timely matter

Key Performance Indicators

Measure	City Goal	Type	2016	2013	2014	2015
			Long Term Goal	Actual	Estimated	Target
Cash Reserves	GG	Output	\$228,000	\$785,799	\$583,658	\$396,021
Police vehicles replaced	GG	Output	40-50 per yr	38	26	43
Lease payments/% on time	GG	Output/Efficiency	9/100%	100%	100%	100%
Property Tax Rate	GG	Efficiency	>.0500%	.0328%	.0328%	.0328%
Financing quotes requested/received	GG	Output	10/10	10/6	12/6	12/8
Interest Rate on Capital Lease	GG	Efficiency	<1.5%	1.58%	1.55%	1.50%
Cash Reserves % of Expenditures	GG	Output	>25%	131%	81%	55%

2015 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Fund performs within budgetary guidelines
- Properly account for property tax revenues, auto excise tax and commercial vehicle tax received from State
- No new leases for 2014. Plan to build back up cash reserves in 2015 and in future years.
- The property tax rate is fixed by the DLGF and does not increase based on the State growth quotient
- Cash reserves have been decreasing in this fund due to declining property tax revenue. Cash reserves are still expected to exceed the City target of 25% of expenditures at 12/31/15

Cumulative Capital Improvement – 407

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014 Actual	2015	Forecast				
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019	
REVENUE										
Property Taxes	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-
Other Taxes	418,323	421,457	409,000	123,553	397,000	397,000	397,000	397,000	397,000	397,000
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	25,000	25,000	25,000	-	25,000	25,000	25,000	25,000	25,000	25,000
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Other Income	5,915	122	150	84	150	150	150	150	150	150
Transfers In	-	-	-	-	-	-	-	-	-	-
Total Revenue	449,238	446,579	434,150	123,637	422,150	422,150	422,150	422,150	422,150	422,150
EXPENDITURES										
Expenditures by Cost Center										
Debt Service Payments - Century Ctr	402,277	367,575	369,800	185,250	365,625	365,906	368,906	186,506	-	-
Estimated New Debt Service for Capital Projects	-	-	-	-	-	-	-	200,000	200,000	-
Total Cost Center Expenditures	402,277	367,575	369,800	185,250	365,625	365,906	368,906	386,506	200,000	200,000
Expenditures by Account Type										
Personnel										
Salaries & Wages	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-
Supplies										
Supplies	-	-	-	-	-	-	-	-	-	-
Services & Charges										
Professional Services	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Debt Service:										
Principal	356,250	326,250	330,000	165,000	337,500	345,000	356,250	383,750	200,000	-
Interest & Fees	46,027	41,325	39,800	20,250	28,125	20,906	12,656	2,756	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	402,277	367,575	369,800	185,250	365,625	365,906	368,906	386,506	200,000	200,000
Capital										
Capital	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	402,277	367,575	369,800	185,250	365,625	365,906	368,906	386,506	200,000	200,000
Net Surplus / (Deficit)	46,961	79,004	64,350	(61,613)	56,525	56,244	53,244	35,644	222,150	222,150
Beginning Cash Balance	50,759	97,720	176,724	176,724	241,074	297,599	353,843	407,087	442,731	442,731
Cash Adjustments	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance	97,720	176,724	241,074	115,111	297,599	353,843	407,087	442,731	664,881	664,881
Cash Reserves Target	100,569	91,894	92,450	46,313	91,406	91,477	92,227	96,627	50,000	50,000

Significant Revenue and Expenditure Change

Beginning in 2012, Fund 407 pays for 75% of the 2011 Century Center Bond refunding with 25% paid by the COIT Fund. Cigarette tax money is down and fund 407 cash reserves have been declining for several years. The fund received hotel/motel taxes in the amount of \$150,000 per year.

The fund cash flow position has improved during 2012 and 2013. The Century Center bonds were refunded during 2011 and this has resulted in significant interest savings. Bonds to be paid off in 2018. Possible use of this fund would be to fund capital projects necessary to maintain the Century Center beginning in 2018.

Fund Description & Purpose

Account for state cigarette tax distribution revenue, hotel/motel tax and South Bend School Corporation contractual revenue used for Century Center related debt service. Debt will be paid off in 2018.

2014 Accomplishments & Outcomes

- State distributions received are recorded in a timely manner
- Debt service payments for Century Center are paid on time

2015 Department Goals & Objectives & Linkage to City Goals

Good Government (GG)

- Ensure that fund performs within budgetary guidelines.
- Account for state cigarette tax distribution, hotel/motel tax and SBCSC revenue used for Century Center debt service
- Exceed target cash reserve requirement of 25% of expenditures at June 30 and December 31

Key Performance Indicators

Measure	City Goal	Type	2016	2013	2014	2015
			Long Term Goal	Actual	Estimated	Target
Positive cash balance	GG	Output	> \$91,000	\$176,724	\$246,112	\$302,637
Cash reserves % of expenditures	GG	Output	> 25%	48%	67%	83%
Debt service payments on time	GG	Effectiveness	2/2	2/2	2/2	2/2

2015 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Receive state tax distributions without delay from State
- Declining revenue in cigarette tax money has resulted in the payment of 25% of the 2011 Century Center bond refunding from the COIT Fund

EDIT – 408

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	2014	2015	Forecast			
	Actual	Actual	Amended Budget	6/30/2014 Actual	Proposed Budget	2016	2017	2018	2019
REVENUE									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	9,068,785	8,177,352	8,796,821	4,398,410	8,970,839	9,306,420	9,672,368	10,038,315	10,404,263
Other Taxes	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	150,000	150,000	150,000	-	150,000	150,000	150,000	150,000	150,000
Interfund Allocations	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	354,660	354,660	354,660	354,660	354,660	354,660	354,660	354,660	354,660
Donations	-	-	-	-	-	-	-	-	-
Other Income	100,031	103,065	45,000	31,724	40,000	40,000	40,000	40,000	40,000
Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	9,673,476	8,785,077	9,346,481	4,784,794	9,515,499	9,851,080	10,217,028	10,582,975	10,948,923
EXPENDITURES									
Expenditures by Cost Center									
Debt Service - MPAC and Eco Devl	1,901,453	1,914,214	1,925,783	962,550	1,917,313	1,933,630	974,300	-	-
Grants & Subsidies	634,741	444,126	692,500	182,000	580,000	580,000	580,000	580,000	580,000
Prof Svs for PY projects: Mirade Pk, Crowe and Eddy St TIF Consult	214,192	60,787	141,913	69,496	-	-	-	-	-
Capital	71,508	-	125,000	-	-	-	-	-	-
Printing/Advertising	7,384	24,098	25,000	11,723	25,000	25,000	25,000	25,000	25,000
Code and Animal Control	-	-	2,806,895	1,348,853	2,663,144	2,716,407	2,770,735	2,826,150	2,882,673
Vacant and Abandoned Properties	420,147	299,279	561,558	165,685	-	-	-	-	-
Interfund Trans - to MVH Fund	1,940,000	2,700,000	1,866,582	933,291	1,853,000	2,700,000	2,700,000	2,700,000	2,700,000
Police Auto Repairs	-	741,522	280,794	280,732	280,794	379,037	379,037	379,037	379,037
PZS - expires 12/31/18	-	-	150,000	150,000	100,000	100,000	100,000	100,000	-
Interfund Trans - to DCI	1,527,146	1,717,519	1,688,959	844,480	1,967,638	2,046,344	2,128,197	2,213,325	2,301,858
Fire Auto Repairs	-	-	-	-	98,243	-	-	-	-
Miscellaneous	1,352,756	25,816	25,000	-	-	-	-	-	-
Total Cost Center Expenditures	8,069,327	7,927,361	10,289,984	4,948,810	9,485,132	10,480,417	9,657,269	8,823,512	8,868,568
Expenditures by Account Type									
Personnel									
Salaries & Wages	-	-	343,245	138,541	-	-	-	-	-
Fringe Benefits	-	-	157,090	57,032	-	-	-	-	-
Total Personnel	-	-	500,335	195,573	-	-	-	-	-
Supplies									
Services & Charges									
Professional Services	214,192	60,787	141,913	69,496	-	-	-	-	-
Printing & Advertising	7,384	24,098	25,000	11,723	25,000	25,000	25,000	25,000	25,000
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	741,522	280,794	280,732	379,037	379,037	379,037	379,037	379,037
Interfund Allocations	756	816	-	-	-	-	-	-	-
Debt Service:									
Principal	1,715,000	1,610,000	1,683,000	830,000	1,743,000	1,833,000	963,000	-	-
Interest & Fees	186,453	304,214	242,783	132,550	174,313	100,630	11,300	-	-
Grants & Subsidies	634,741	444,126	692,500	182,000	680,000	680,000	680,000	680,000	580,000
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-
Transfers Out	4,767,146	4,417,519	5,862,101	2,931,051	6,483,782	7,462,750	7,598,932	7,739,475	7,884,531
Other Services & Charges	472,147	324,279	736,558	315,685	-	-	-	-	-
Total Services & Charges	7,997,819	7,927,361	9,664,649	4,753,237	9,485,132	10,480,417	9,657,269	8,823,512	8,868,568
Capital									
Capital	71,508	-	125,000	-	-	-	-	-	-
Total Expenditures by Type	8,069,327	7,927,361	10,289,984	4,948,810	9,485,132	10,480,417	9,657,269	8,823,512	8,868,568
Net Surplus / (Deficit)	1,604,149	857,716	(943,503)	(164,016)	30,367	(629,338)	559,758	1,759,463	2,080,355
Beginning Cash Balance	8,380,260	9,984,409	10,842,125	10,842,125	9,898,622	9,928,989	9,299,651	9,859,410	11,618,873
Cash Adjustments	-	-	-	-	-	-	-	-	-
Ending Cash Balance	9,984,409	10,842,125	9,898,622	10,678,109	9,928,989	9,299,651	9,859,410	11,618,873	13,699,228
Cash Reserves Target	4,034,664	3,963,681	5,144,992	2,474,405	4,742,566	5,240,209	4,828,635	4,411,756	4,434,284

Significant Revenue and Expenditure Changes

Code and Animal Control had budgeted expenses (salaries/other transfers out) flowing through this fund in 2014. All of Code and Animal Control will flow through Fund 600 for 2015 and beyond. MVH received funding from gas tax for 2014 and 2015 of approx. \$825k each year. This is not scheduled to continue in 2016 and beyond. Adjusted budget accordingly. Decrease in other services and charges due to Animal Control expenses being paid directly out of this fund for 2014. However, in 2015 and beyond this will be done by transfer to Fund 600. This fund also pays debt service for the 2009 Morris Performing Arts Center Refunding bonds and the 2006 CEDIT bonds. In addition, this fund transfers money to Fund 211 to pay for DCI administration costs. EDIT fund revenue increased by 4.35% for 2015 less an offset to revenue of \$208,222 for PSAP debt service paid by St. Joseph County and reimbursed in part by the City of South Bend.

Fund Description & Purpose

Fund is used to account for 0.4% local option income tax revenue. Distributions are made monthly from the State of Indiana based on certified tax levies. Fund used for debt service, economic development, capital expenditures benefitting economic development, street department operations, grants/subsidies and general infrastructure maintenance.

2014 Accomplishments & Outcomes

- Continue to earn interest on invested cash balance.
- Funds used for debt service payments made in timely manner.
- Adequate cash reserves maintained.
- Monthly EDIT distributions from Saint Joseph County are on schedule.

2015 Department Goals & Objectives & Linkage to City Goals

Good Government (GG)

- Successfully collect and account for local option income tax distributed by the County on a monthly basis
- Fund performs within budgetary guidelines.
- Maintain cash reserves in excess of City target reserve policy of 50% of annual expenditures (fund reserves reviewed by bond rating agencies and the source of repayment for certain bonds).

Key Performance Indicators

Measure	City Goal	Type	2016	2013	2014	2015
			Long Term Goal	Actual	Estimated	Target
- Maintain Cash Reserves	GG	Output	\$5,240,209	\$10,842,128	\$5,144,992	\$4,742,566
- Interest Earned	GG	Output	\$40,000	\$33,100	\$45,000	\$40,000
- Cash Reserves % of Expenditures	GG	Output	>50%	137%	96%	85%
- Debt Service Paid/% Paid On Time	GG	Output/Effect.	4/100%	4/100%	4/100%	4/100%

2015 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- MVH taxes to decrease by approx. \$825k in 2016. This was accounted for in the worksheets.

Full-Time Employees

Position	2013	2014	6/30/2014	2015	Forecast			
	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019
Staffing (Full-Time Employees)								
Non-Bargaining								
Code Enforcement (moved back to Fund 600 for 2015 and beyond)	-	9.0	6.0	-	-	-	-	-
Total Non-Bargaining	-	9.0	6.0	-	-	-	-	-
Bargaining								
Total Bargaining	-	-	-	-	-	-	-	-
Total Full-Time Employees	-	9.0	6.0	-	-	-	-	-

Urban Development Action Grant – 410

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014 Actual	2015	Forecast				
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019	
REVENUE										
Property Taxes	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Other Income	7,669	3,833	110	53	438,313	238,173	126,142	132,618	140,083	-
Transfers In	-	-	-	-	-	-	-	-	-	-
Total Revenue	7,669	3,833	110	53	438,313	238,173	126,142	132,618	140,083	-
EXPENDITURES										
Expenditures by Cost Center										
Economic Development	200,451	-	-	-	438,203	238,173	126,142	132,618	140,083	-
Total Cost Center Expenditures	200,451	-	-	-	438,203	238,173	126,142	132,618	140,083	-
Expenditures by Account Type										
Personnel										
Salaries & Wages	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-
Supplies										
Supplies	-	-	-	-	-	-	-	-	-	-
Services & Charges										
Professional Services	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Debt Service:										
Principal	200,451	-	-	-	438,203	238,173	126,142	132,618	140,083	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	200,451	-	-	-	438,203	238,173	126,142	132,618	140,083	-
Capital										
Capital	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	200,451	-	-	-	438,203	238,173	126,142	132,618	140,083	-
Net Surplus / (Deficit)	(192,782)	3,833	110	53	110	-	-	-	-	-
Beginning Cash Balance	216,535	23,753	27,587	27,587	27,697	27,807	27,807	27,807	27,807	27,807
Cash Adjustments	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance	23,753	27,587	27,697	27,640	27,807	27,807	27,807	27,807	27,807	27,807
Cash Reserves Target	50,113	-	-	-	109,551	59,543	31,536	33,155	35,021	-

Significant Revenue and Expenditure Change

The BDC ("Business Development Corporation") payback has been deferred until April 2015. Once the BDC begins making payments, fund 410 will be able to make payments to COIT. Due to the deferred BDC payments, investment interest income was reduced.

Fund Description & Purpose

Account for economic development expenditures which are financed by federal grants and loan repayments.

2015 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- If BDC ("Business Development Corporation") fails to meet its obligation to the City, we will need to find other sources to pay back the COIT funds or the City will need to forgive or reschedule the repayment of funds.

Significant Revenue and Expenditure Change

The only ongoing revenue source is principal and interest from loans to TIF funds for the Eddy Street Commons, and Douglas Road projects. Revenue in 2015 will include some planned accelerated repayments from the Douglas Road TIF. Appropriation for 2014 in the amount of \$950,000 is for the Smart Streets program, \$350,000 for MLK Drive design and \$30,000 for alley improvements.

Fund Description & Purpose

Fund accounts for proceeds of one-time State of Indiana Toll Road Lease distribution of \$12,823,151 received in 2006. The City has utilized this money to make loans to certain economic development projects to be repaid from tax increment financing revenue and other important infrastructure projects. For 2015, the fund will be used to pay for a portion of the City's complete street/two way street initiative in the downtown.

Morris Performing Arts Center Capital – 416

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014 Actual	2015	Forecast				
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019	
REVENUE										
Property Taxes	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	85,904	100,535	75,000	47,603	100,000	100,000	105,000	105,000	110,000	
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Other Income	1,997	1,412	1,725	912	1,500	1,500	1,500	1,500	1,500	
Transfers In	-	-	-	-	-	-	-	-	-	-
Total Revenue	87,901	101,947	76,725	48,515	101,500	101,500	106,500	106,500	111,500	
EXPENDITURES										
Expenditures by Cost Center										
	172,417	41,405	53,200	7,139	60,000	45,000	40,000	75,000	65,000	
Total Cost Center Expenditures	172,417	41,405	53,200	7,139	60,000	45,000	40,000	75,000	65,000	
Expenditures by Account Type										
Personnel										
Salaries & Wages	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	
Supplies	6,274	13,632	14,700	5,374	20,000	20,000	20,000	10,000	10,000	
Services & Charges										
Professional Services	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	17,867	11,945	38,500	1,765	40,000	25,000	20,000	15,000	15,000	
Interfund Allocations	-	-	-	-	-	-	-	-	-	
Debt Service:										
Principal	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	17,867	11,945	38,500	1,765	40,000	25,000	20,000	15,000	15,000	
Capital	148,276	15,828	-	-	-	-	-	50,000	40,000	
Total Expenditures by Type	172,417	41,405	53,200	7,139	60,000	45,000	40,000	75,000	65,000	
Net Surplus / (Deficit)	(84,516)	60,542	23,525	41,376	41,500	56,500	66,500	31,500	46,500	
Beginning Cash Balance	480,784	396,268	456,810	456,810	480,335	521,835	578,335	644,835	676,335	
Cash Adjustments	-	-	-	-	-	-	-	-	-	
Ending Cash Balance	396,268	456,810	480,335	498,186	521,835	578,335	644,835	676,335	722,835	
Cash Reserves Target	43,104	10,351	13,300	1,785	15,000	11,250	10,000	18,750	16,250	

Significant Revenue and Expenditure Change

- Decorative Painting / Repairs - \$5,000
Misc. & Unexpected Repairs / Improvements - \$20,000
- Phase #1 - Amp Replacement (Sound System) - \$10,000
Fly-Rail Rope Replacement (1st of 3) - \$5,000

- Curtain Track Replacement (main, mid, rear) - \$15,000
- Rigging (Fire Curtain Improvement) - \$5,000

Fund Description & Purpose

This fund was established for the purpose of renovating, remodeling, or, otherwise improving the facilities and / or service to the patrons of the Morris Performing Arts Center. Fund in this funds are received from a per ticket surcharge included on every sold ticket.

2014 Accomplishments & Outcomes

- Awarded 2014 Visit South Bend Mishawaka "Industry Partner of the Year" Tourism Award
- This year we acquired a state of the art Orchestra Pit Lift. This new feature will save \$\$ to promoters, hence, will entice them to come back to our facility.

2015 Department Goals & Objectives & Linkage to City Goals

Good Government (GG)

- To continue maintaining our Magnificent and Historical Building

2015 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- One of the challenges of attracting more acts / performances depends on our marketability and availability of house equipment to be up to date

TIF – SBCDA General – 420

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014 Actual	2015	Forecast			
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019
REVENUE									
Property Taxes	3,671,478	2,590,808	3,400,000	2,485,266	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
Local Income Taxes	-	-	-	-	-	-	-	-	-
Other Taxes	398,000	398,500	401,000	200,000	489,500	396,000	394,000	395,000	396,500
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	592,598	468,799	371,036	192,005	348,702	331,014	107,671	13,000	13,000
Transfers In	833,768	5,959	6,000	3,351	6,000	6,000	6,000	6,000	6,000
Total Revenue	5,495,844	3,464,066	4,178,036	2,880,622	4,344,202	4,233,014	4,007,671	3,914,000	3,915,500
EXPENDITURES									
Expenditures by Cost Center									
SBCDA Activities	7,147,163	3,697,475	5,829,261	1,796,276	4,344,202	4,233,014	4,007,671	3,914,000	3,915,500
Total Cost Center Expenditures	7,147,163	3,697,475	5,829,261	1,796,276	4,344,202	4,233,014	4,007,671	3,914,000	3,915,500
Expenditures by Account Type									
Personnel									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-
Supplies									
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	371,671	111,708	149,340	48,979	77,500	77,500	77,500	77,500	77,500
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Debt Service:									
Principal	1,392,581	1,851,667	1,961,668	1,093,333	2,056,668	1,550,000	1,615,000	1,685,000	1,765,000
Interest & Fees	842,958	1,029,255	1,011,298	437,676	823,025	753,572	684,439	614,256	542,983
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Other Services & Charges	414,419	355,720	435,610	200,952	359,000	359,000	359,000	325,000	325,000
Total Services & Charges	3,021,629	3,348,350	3,557,916	1,780,940	3,316,193	2,740,072	2,735,939	2,701,756	2,710,483
Capital									
Capital	4,125,534	349,125	2,271,345	15,336	1,028,009	1,492,942	1,271,732	1,212,244	1,205,017
Total Expenditures by Type	7,147,163	3,697,475	5,829,261	1,796,276	4,344,202	4,233,014	4,007,671	3,914,000	3,915,500
Net Surplus / (Deficit)	(1,651,319)	(233,409)	(1,651,225)	1,084,346	-	-	-	-	-
Beginning Cash Balance	3,968,559	2,843,357	2,604,474	2,604,474	953,249	953,249	953,249	953,249	953,249
Cash Adjustments	526,117	(5,474)	-	-	-	-	-	-	-
Ending Cash Balance	2,843,357	2,604,474	953,249	3,688,820	953,249	953,249	953,249	953,249	953,249
Cash Reserves Target	1,786,791	924,369	1,457,315	449,069	1,086,051	1,058,254	1,001,918	978,500	978,875

Significant Revenue and Expenditure Changes

2012 Revenues included one-time receipts from pay-off of 1996 bonds and land sales. 2013 TIF revenue down because of 3 significant property tax refunds. Expect TIF revenues will increase again in 2014 and beyond, but being a bit conservative until we see actual 2014 receipts.

Fund Description & Purpose

To account for expenditures for public improvements in the central business tax incremental district. Also, transfers are made to debt service fund to meet debt obligations as they mature. Financing is provided by property tax proceeds in excess of those attributable to the assessed valuation of the property in the district before redevelopment.

2014 Accomplishments & Outcomes

- Sale of LaSalle Hotel and commitment for developer to renovate
- Rehabilitation of Hoffman Hotel to begin
- Beginning of conversion to 2-way streets
- Improvement of Jefferson Boulevard in East Bank
- Groundbreaking on Hill & Colfax development

2015 Department Goals & Objectives & Linkage to City Goals

Economic Development (ED)

- Infrastructure improvements to stimulate development
- Grow Assessed Value of the area
- Create new residential units in downtown

Key Performance Indicators

Measure	City Goal	Type	2016	2013	2014	2015
			Long Term Goal	Actual	Estimated	Target
New jobs announced from approved projects	ED	Outcome	50	35	50	50
Number of new residential units	ED	Output	100	57	72	100
Grow Assessed Value of the area	ED	Effectiveness	5.00%	-0.19%	13.19%	5.0%

TIF – West Washington District – 422

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014 Actual	2015	Forecast			
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019
REVENUE									
Property Taxes	422,715	493,608	420,000	304,152	420,000	420,000	420,000	420,000	420,000
Local Income Taxes	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	3,920	1,435	2,000	1,163	2,000	2,000	2,000	2,000	2,000
Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	426,635	495,043	422,000	305,315	422,000	422,000	422,000	422,000	422,000
EXPENDITURES									
Expenditures by Cost Center									
WWCDA Activities	906,749	331,502	657,534	319	722,000	422,000	422,000	422,000	422,000
Total Cost Center Expenditures	906,749	331,502	657,534	319	722,000	422,000	422,000	422,000	422,000
Expenditures by Account Type									
Personnel									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-
Supplies									
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	6,089	1,168	319	319	-	-	-	-	-
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	610	1,140	10,000	-	-	-	-	-	-
Total Services & Charges	6,699	2,308	10,319	319	-	-	-	-	-
Capital	900,050	331,502	647,215	-	722,000	422,000	422,000	422,000	422,000
Total Expenditures by Type	906,749	333,810	657,534	319	722,000	422,000	422,000	422,000	422,000
Net Surplus / (Deficit)	(480,114)	161,233	(235,534)	304,996	(300,000)	-	-	-	-
Beginning Cash Balance	931,843	451,729	612,962	612,962	377,428	77,428	77,428	77,428	77,428
Cash Adjustments	-	-	-	-	-	-	-	-	-
Ending Cash Balance	451,729	612,962	377,428	917,958	77,428	77,428	77,428	77,428	77,428
Cash Reserves Target	226,687	83,453	164,384	80	180,500	105,500	105,500	105,500	105,500

Significant Revenue and Expenditure Changes

Rushton Square and Hansel Center projects were completed in 2013.

Fund Description & Purpose

To account for expenditures for public improvement projects in the West Washington Development Area. Financing is provided by property tax proceeds in excess of those attributable to the assessed value of the property in the district before redevelopment.

2015 Department Goals & Objectives & Linkage to City Goals

Economic Development (ED)

- Infrastructure improvements to stimulate development
- Grow Assessed Value

Key Performance Indicators

Measure	City Goal	Type	2016	2013	2014	2015
			Long Term Goal	Actual	Estimated	Target
Grow Assessed Value	ED	Effectiveness	5.0%	22.28%	24.53%	5.0%

TIF – Leighton Plaza – 425

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014 Actual	2015	Forecast				
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019	
REVENUE										
Property Taxes	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Other Income	131,799	159,290	164,303	80,001	189,123	192,905	196,764	200,699	202,706	-
Transfers In	-	-	-	-	-	-	-	-	-	-
Total Revenue	131,799	159,290	164,303	80,001	189,123	192,905	196,764	200,699	202,706	-
EXPENDITURES										
Expenditures by Cost Center										
Leighton Retail	89,830	82,942	112,104	50,131	114,352	107,649	105,934	111,060	108,291	-
Leighton Plaza	22,591	32,045	31,500	15,764	30,300	31,500	31,815	31,815	32,292	-
Wayne Street Retail	23,462	6,629	5,821	4,421	10,064	10,215	10,368	10,368	10,368	-
Total Cost Center Expenditures	135,883	121,616	149,425	70,316	154,716	149,364	148,117	153,243	150,951	-
Expenditures by Account Type										
Personnel										
Salaries & Wages	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-
Supplies	7,366	10,466	9,450	2,469	8,250	8,250	10,000	10,100	12,000	-
Services & Charges										
Professional Services	14,135	3,840	7,000	1,909	7,000	7,700	7,000	7,000	8,000	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-
Utilities	4,922	7,087	7,392	3,473	4,452	8,000	7,392	7,392	8,200	-
Education & Training	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	56,703	58,381	64,870	26,493	86,050	87,582	84,064	86,751	77,751	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Debt Service:										
Principal	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	38,757	35,533	39,661	21,619	48,964	37,832	39,661	42,000	45,000	-
Total Services & Charges	114,517	104,841	118,923	53,494	146,466	141,114	138,117	143,143	138,951	-
Capital	14,000	6,309	21,052	14,353	-	-	-	-	-	-
Total Expenditures by Type	135,883	121,616	149,425	70,316	154,716	149,364	148,117	153,243	150,951	-
Net Surplus / (Deficit)	(4,084)	37,674	14,878	9,685	34,407	43,541	48,647	47,456	51,755	-
Beginning Cash Balance	99,475	95,391	133,067	133,067	147,945	182,352	225,893	274,540	321,996	-
Cash Adjustments	-	2	-	-	-	-	-	-	-	-
Ending Cash Balance	95,391	133,067	147,945	142,752	182,352	225,893	274,540	321,996	373,751	-
Cash Reserves Target	33,971	30,404	37,356	17,579	38,679	37,341	37,029	38,311	37,738	-

Fund Description & Purpose

Upkeep and management of the Michigan Street Shops, Leighton Plaza, and Wayne Street Retail spaces in downtown.

2014 Accomplishments & Outcomes

- Upgrade HVAC units
- Maintain full occupancy
- Replace awnings

2015 Department Goals & Objectives & Linkage to City Goals

Economic Development (ED)

- Collect rents as stated in lease terms
- Maintain occupancy

2015 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Keep retail spaces maintained and occupied to complement a vibrant downtown.

TIF – Central Medical Services Area – 426

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014 Actual	2015	Forecast				
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019	
REVENUE										
Property Taxes	1,606,915	1,221,676	625,000	459,659	625,000	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Other Income	16,841	12,242	15,000	5,461	7,000	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-
Total Revenue	1,623,756	1,233,918	640,000	465,120	632,000	-	-	-	-	-
EXPENDITURES										
Expenditures by Cost Center										
Central Medical Activities	1,262,380	1,860,607	4,153,504	1,729,515	1,610,908	-	-	-	-	-
Total Cost Center Expenditures	1,262,380	1,860,607	4,153,504	1,729,515	1,610,908	-	-	-	-	-
Expenditures by Account Type										
Personnel										
Salaries & Wages	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-
Supplies										
-	-	-	-	-	-	-	-	-	-	-
Services & Charges										
Professional Services	176,938	116,014	189,077	11,452	-	-	-	-	-	-
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	-	-	1,532,233	1,532,233	-	-	-	-	-	-
Total Services & Charges	176,938	116,014	1,721,310	1,543,685	-	-	-	-	-	-
Capital										
1,085,442	1,744,593	2,382,194	185,830	1,610,908	-	-	-	-	-	-
Total Expenditures by Type	1,262,380	1,860,607	4,103,504	1,729,515	1,610,908	-	-	-	-	-
Net Surplus / (Deficit)	361,376	(626,689)	(3,463,504)	(1,264,395)	(978,908)	-	-	-	-	-
Beginning Cash Balance	3,497,725	3,859,101	3,232,412	3,232,412	978,908	-	-	-	-	-
Cash Adjustments	-	-	1,210,000	-	-	-	-	-	-	-
Ending Cash Balance	3,859,101	3,232,412	978,908	1,968,017	-	-	-	-	-	-
Cash Reserves Target	315,595	465,152	1,025,876	432,379	402,727	-	-	-	-	-

Significant Revenue and Expenditure Changes

This TIF area is set to expire in 2015 unless steps are taken to extend it. \$1.5M expenditure in 2014 is refund of Memorial Hospital taxes as their appeal was settled.

Fund Description & Purpose

To account for expenditures for public improvements in the central business tax incremental district, medical service area. Financing is provided by property tax proceeds in excess of those attributable to the assessed valuation of the property in the district before redevelopment.

2015 Department Goals & Objectives & Linkage to City Goals

Economic Development (ED)

- Infrastructure improvements to stimulate development
- Grow Assessed Value

Key Performance Indicators

Measure	City Goal	Type	2016	2013	2014	2015
			Long Term Goal	Actual	Estimated	Target
Grow Assessed Value	ED	Effectiveness	2.00%	-9.42%	-64.48%	2.0%

TIF – Northeast District – 429

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014 Actual	2015	Forecast			
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019
REVENUE									
Property Taxes	1,351,048	841,627	820,000	808,184	820,000	820,000	820,000	820,000	820,000
Local Income Taxes	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	5,286	8,057	9,000	5,774	7,000	7,000	7,000	7,000	7,000
Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	1,356,334	849,684	829,000	813,958	827,000	827,000	827,000	827,000	827,000
EXPENDITURES									
Expenditures by Cost Center									
NNDA Activities	38,788	60,517	2,806,117	1,476	1,252,000	827,000	827,000	827,000	827,000
Total Cost Center Expenditures	38,788	60,517	2,806,117	1,476	1,252,000	827,000	827,000	827,000	827,000
Expenditures by Account Type									
Personnel									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-
Supplies									
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	38,684	35,717	142,827	1,476	-	-	-	-	-
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	104	24,800	-	-	-	-	-	-	-
Total Services & Charges	38,788	60,517	142,827	1,476	-	-	-	-	-
Capital									
Capital	-	-	2,663,290	-	1,252,000	827,000	827,000	827,000	827,000
Total Expenditures by Type	38,788	60,517	2,806,117	1,476	1,252,000	827,000	827,000	827,000	827,000
Net Surplus / (Deficit)	1,317,546	789,167	(1,977,117)	812,482	(425,000)	-	-	-	-
Beginning Cash Balance	902,076	2,219,622	3,008,791	3,008,791	1,031,674	606,674	606,674	606,674	606,674
Cash Adjustments	-	2	-	-	-	-	-	-	-
Ending Cash Balance	2,219,622	3,008,791	1,031,674	3,821,273	606,674	606,674	606,674	606,674	606,674
Cash Reserves Target	9,697	15,129	701,529	369	313,000	206,750	206,750	206,750	206,750

Fund Description & Purpose

To account for expenditures for public improvements in the northeast development tax incremental district. Financing is provided by property tax proceeds in excess of those attributable to the assessed valuation of the property in the district before redevelopment.

2014 Accomplishments & Outcomes

- Work continues on 5 points area

2015 Department Goals & Objectives & Linkage to City Goals

Economic Development (ED)

- Grow Assessed Value

Key Performance Indicators

Measure	City Goal	Type	2016 Long Term Goal	2013 Actual	2014 Estimated	2015 Target
Grow Assessed Value	ED	Effectiveness	5%	-28.23%	50.72%	5.0%

Southside Development Area #1 – 430

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	2014	2015	Forecast			
	Actual	Actual	Amended Budget	6/30/2014 Actual	Proposed Budget	2016	2017	2018	2019
REVENUE									
Property Taxes	2,466,203	2,404,416	2,500,000	1,268,946	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000
Local Income Taxes	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	24,139	17,222	15,000	6,343	10,000	10,000	10,000	10,000	10,000
Transfers In	1,401,397	-	-	-	-	-	1,021,893	-	-
Total Revenue	3,891,739	2,421,638	2,515,000	1,275,289	2,410,000	2,410,000	3,431,893	2,410,000	2,410,000
EXPENDITURES									
Expenditures by Cost Center									
SSDA Activities	2,247,813	4,373,768	6,238,173	206,646	1,620,000	5,042,000	3,500,000	2,410,000	2,410,000
Total Cost Center Expenditures	2,247,813	4,373,768	6,238,173	206,646	1,620,000	5,042,000	3,500,000	2,410,000	2,410,000
Expenditures by Account Type									
Personnel									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-
Supplies									
	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	881,580	552,512	230,284	139,195	-	-	-	-	-
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	38,303	675	19,500	151	-	-	-	-	-
Total Services & Charges	919,883	553,187	249,784	139,346	-	-	-	-	-
Capital	1,327,930	3,823,581	6,238,173	206,646	1,620,000	5,042,000	3,500,000	2,410,000	2,410,000
Total Expenditures by Type	2,247,813	4,376,768	6,487,957	345,992	1,620,000	5,042,000	3,500,000	2,410,000	2,410,000
Net Surplus / (Deficit)	1,643,926	(1,955,130)	(3,972,957)	929,297	790,000	(2,632,000)	(68,107)	-	-
Beginning Cash Balance	3,750,851	5,394,777	3,439,647	3,439,647	2,266,690	3,056,690	424,690	356,583	356,583
Cash Adjustments	-	-	2,800,000	-	-	-	-	-	-
Ending Cash Balance	5,394,777	3,439,647	2,266,690	4,368,944	3,056,690	424,690	356,583	356,583	356,583
Cash Reserves Target	561,953	1,094,192	1,621,989	86,498	405,000	1,260,500	875,000	602,500	602,500

Fund Description & Purpose

To account for expenditures for improvements in the Southside development tax incremental district no. 1. Financing is provided by property tax proceeds in excess of those attributable to the assessed valuation of the property in the district before redevelopment.

2014 Accomplishments & Outcomes

- Completion of the Main/Lafayette crossover
- Completion of the Fellows Street Connector

2015 Department Goals & Objectives & Linkage to City Goals

Economic Development (ED)

- Grow Assessed Value
- Infrastructure improvements to stimulate development

Key Performance Indicators

Measure	City Goal	Type	2016 Long Term Goal	2013 Actual	2014 Estimated	2015 Target
Grow Assessed Value	ED	Effectiveness	5.00%	-0.59%	-3.17%	5.0%

TIF SSDA # 2 – Erskine Comm – 431

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014	2015	Forecast			
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019
REVENUE									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Grants/ Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	2,329	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	2,329	-	-	-	-	-	-	-	-
EXPENDITURES									
Expenditures by Cost Center									
Total Cost Center Expenditures	-	-	-	-	-	-	-	-	-
Expenditures by Account Type									
Personnel									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-
Transfers Out	1,401,397	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	1,401,397	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	1,401,397	-	-	-	-	-	-	-	-
Net Surplus / (Deficit)	(1,399,068)	-	-	-	-	-	-	-	-
Beginning Cash Balance	1,399,068	-	-	-	-	-	-	-	-
Cash Adjustments	-	-	-	-	-	-	-	-	-
Ending Cash Balance	-	-	-	-	-	-	-	-	-
Cash Reserves Target	350,349	-	-	-	-	-	-	-	-

TIF SSDA # 3 – Erskine Village – 432

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014 Actual	2015	Forecast				
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019	
REVENUE										
Property Taxes	-	1,311,129	-	9,175	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-
Changes for Services	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Other Income	27,801	18,842	27,000	11,735	25,000	25,000	1,000	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-
Total Revenue	27,801	1,329,971	27,000	20,910	25,000	25,000	1,000	-	-	-
EXPENDITURES										
Expenditures by Cost Center										
Debt Service and Fees	-	-	494,151	354,606	489,380	490,503	4,984,561	-	-	-
Total Cost Center Expenditures	-	-	494,151	354,606	489,380	490,503	4,984,561	-	-	-
Expenditures by Account Type										
Personnel										
Salaries & Wages	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-
Supplies										
-	-	-	-	-	-	-	-	-	-	-
Services & Charges										
Professional Services	-	1,157	656	656	1,000	1,000	1,000	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Debt Service:										
Principal	149,809	195,000	210,000	210,000	220,000	235,000	3,800,000	-	-	-
Interest & Fees	-	293,848	283,495	143,950	268,380	254,503	161,668	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	1,021,893	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	149,809	490,005	494,151	354,606	489,380	490,503	4,984,561	-	-	-
Capital										
-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	149,809	490,005	494,151	354,606	489,380	490,503	4,984,561	-	-	-
Net Surplus / (Deficit)	(122,008)	839,966	(467,151)	(333,696)	(464,380)	(465,503)	(4,983,561)	-	-	-
Beginning Cash Balance	5,689,634	5,567,627	6,407,594	6,407,594	5,940,443	5,476,063	5,010,561	27,000	27,000	-
Cash Adjustments	1	1	-	-	-	-	-	-	-	-
Ending Cash Balance	5,567,627	6,407,594	5,940,443	6,073,898	5,476,063	5,010,561	27,000	27,000	27,000	27,000
Cash Reserves Target	37,452	122,501	123,538	88,652	122,345	122,626	1,246,140	-	-	-

Significant Revenue and Expenditure Changes

Anticipate payoff of bond in February 1, 2017 which is the earliest date we can pay them off. There will be a \$38,000 penalty for early pay-off, but that is much less than the interest we would pay if we continued making payments on current amortization schedule.

Fund Description & Purpose

To account for tax increment financing revenues and expenditures for the South Side Development Area #3 (Erskine Village).

Redevelopment Administration General – 433

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014	2015	Forecast			
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019
REVENUE									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Grants/ Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	164	104	-	36	252	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	164	104	-	36	252	-	-	-	-
EXPENDITURES									
Expenditures by Cost Center									
Services	3,213	5,798	20,000	15,703	6,000	-	-	-	-
Total Cost Center Expenditures	3,213	5,798	20,000	15,703	6,000	-	-	-	-
Expenditures by Account Type									
Personnel									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	3,213	5,798	20,000	15,703	6,000	-	-	-	-
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	3,213	5,798	20,000	15,703	6,000	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	3,213	5,798	20,000	15,703	6,000	-	-	-	-
Net Surplus / (Deficit)	(3,049)	(5,694)	(20,000)	(15,667)	(5,748)	-	-	-	-
Beginning Cash Balance	34,491	31,442	25,748	25,748	5,748	-	-	-	-
Cash Adjustments	-	-	-	-	-	-	-	-	-
Ending Cash Balance	31,442	25,748	5,748	10,081	-	-	-	-	-
Cash Reserves Target	803	1,450	5,000	3,926	1,500	-	-	-	-

Significant Revenue and Expenditure Changes

Fund available to cover general administrative expenses not covered by project budgets. No additional revenue coming in, expect 2015 may be last year for fund.

Fund Description & Purpose

To account for eligible redevelopment activities in the Studebaker Corridor financed by proceeds from land sales or leases.

2014 Accomplishments & Outcomes

- Provide legal services to Redevelopment Commission as needed

CRED Fund – 434

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	2014	2015	Forecast			
	Actual	Actual	Amended Budget	6/30/2014 Actual	Proposed Budget	2016	2017	2018	2019
REVENUE									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Other Taxes	653,185	244,481	650,000	-	650,000	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	1,259	418	1,000	154	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	654,444	244,899	651,000	154	650,000	-	-	-	-
EXPENDITURES									
Expenditures by Cost Center									
Section 108 Loan Payment	878,554	458,949	650,950	20,975	650,000	-	-	-	-
Total Cost Center Expenditures	878,554	458,949	650,950	20,975	650,000	-	-	-	-
Expenditures by Account Type									
Personnel									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-
Supplies									
-	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Debt Service:									
Principal	775,000	385,000	609,000	-	180,000	-	-	-	-
Interest & Fees	103,554	73,949	41,950	20,975	7,794	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	462,206	-	-	-	-
Total Services & Charges	878,554	458,949	650,950	20,975	650,000	-	-	-	-
Capital									
-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	878,554	458,949	650,950	20,975	650,000	-	-	-	-
Net Surplus / (Deficit)	(224,110)	(214,050)	50	(20,821)	-	-	-	-	-
Beginning Cash Balance	447,696	223,586	9,536	9,536	9,586	9,586	9,586	9,586	9,586
Cash Adjustments	-	-	-	-	-	-	-	-	-
Ending Cash Balance	223,586	9,536	9,586	(11,285)	9,586	9,586	9,586	9,586	9,586
Cash Reserves Target	219,639	114,737	162,738	5,244	162,500	-	-	-	-

Significant Revenue and Expenditure Change

CRED is derived from State sale taxes generated within the CRED district (within Studebaker/Oliver area) up to a maximum \$1M annually through 2015. The distribution is made once a year in October and amount fluctuates significantly (note historical revenues). Fund did not have sufficient revenue last year to make full debt payment so COIT had to make \$415,000 of the

payment. Anticipating revenue will again be short in 2014 to make full payments, but possibly 2015 funding will allow us to reimburse COIT at least a portion of its funding.

Fund Description & Purpose

CRED funds committed to repay Federal Section 108 loan each year until 2015

2015 Department Goals & Objectives & Linkage to City Goals

Good Government (GG)

- Pay our debts in timely manner

2015 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- If CRED funds dry up or are not in an amount great enough to make full debt service payments, COIT or other source will need to make payments.

TIF – Douglas Road – 435

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014 Actual	2015	Forecast				
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019	
REVENUE										
Property Taxes	285,713	323,939	320,000	160,947	320,000	320,000	320,000	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Other Income	723	454	750	504	750	750	750	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-
Total Revenue	286,436	324,393	320,750	161,451	320,750	320,750	320,750	-	-	-
EXPENDITURES										
Expenditures by Cost Center										
Douglas Road Activities	318,183	190,718	399,823	95,391	341,188	341,188	341,188	-	-	-
Total Cost Center Expenditures	318,183	190,718	399,823	95,391	341,188	341,188	341,188	-	-	-
Expenditures by Account Type										
Personnel										
Salaries & Wages	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-
Supplies										
-	-	-	-	-	-	-	-	-	-	-
Services & Charges										
Professional Services	19,223	257	4,360	160	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Debt Service:										
Principal	211,761	122,481	128,682	63,547	300,647	315,892	268,017	-	-	-
Interest & Fees	78,699	67,980	61,781	31,684	40,541	25,296	9,303	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	309,683	190,718	194,823	95,391	341,188	341,188	277,320	-	-	-
Capital										
8,500	-	205,000	-	-	-	-	218,081	-	-	-
Total Expenditures by Type	318,183	190,718	399,823	95,391	341,188	341,188	495,401	-	-	-
Net Surplus / (Deficit)	(31,747)	133,675	(79,073)	66,060	(20,438)	(20,438)	(174,651)	-	-	-
Beginning Cash Balance	192,672	160,925	294,600	294,600	215,527	195,089	174,651	(0)	(0)	(0)
Cash Adjustments	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance	160,925	294,600	215,527	360,660	195,089	174,651	(0)	(0)	(0)	(0)
Cash Reserves Target	79,546	47,680	99,956	23,848	85,297	85,297	123,850	-	-	-

Significant Revenue and Expenditure Changes

Will accelerate payments to retire debt early and then close TIF.

Fund Description & Purpose

To account for expenditures for improvements in the Douglas road development tax incremental district. Financing is provided by property tax proceeds in excess of those attributable to the assessed valuation of the property in the district before redevelopment.

2014 Accomplishments & Outcomes

- Completion of right turn lane

2015 Department Goals & Objectives & Linkage to City Goals

Economic Development (ED)

- Grow Assessed Value
- Infrastructure improvements to stimulate development

Key Performance Indicators

Measure	City Goal	Type	2016 Long Term Goal	2013 Actual	2014 Estimated	2015 Target
Grow Assessed Value	ED	Effectiveness	5.00%	-43.37%	-2.88%	5.0%

TIF – Northeast Residential – 436

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014 Actual	2015	Forecast				
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019	
REVENUE										
Property Taxes	2,514,048	2,262,765	2,392,000	1,382,498	2,599,000	2,948,923	3,298,403	3,493,518	3,688,633	
Local Income Taxes	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Other Income	10,211	8,423	4,200	2,314	5,000	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-
Total Revenue	2,524,259	2,271,188	2,396,200	1,384,812	2,604,000	2,948,923	3,298,403	3,493,518	3,688,633	
EXPENDITURES										
Expenditures by Cost Center										
NNDA Residential Activities	897,251	3,218,420	3,583,228	1,866,291	3,425,632	3,427,130	3,424,631	3,424,130	3,426,131	
Total Cost Center Expenditures	897,251	3,218,420	3,583,228	1,866,291	3,425,632	3,427,130	3,424,631	3,424,130	3,426,131	
Expenditures by Account Type										
Personnel										
Salaries & Wages	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-
Supplies										
	-	-	-	-	-	-	-	-	-	-
Services & Charges										
Professional Services	1,137	1,370	6,346	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Debt Service:										
Principal	594,726	1,103,652	1,278,190	610,444	1,379,628	1,437,273	1,490,504	1,569,347	1,658,833	
Interest & Fees	301,388	2,113,398	2,084,118	1,041,274	2,046,004	1,989,857	1,934,127	1,854,783	1,767,298	
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	897,251	3,218,420	3,368,654	1,651,718	3,425,632	3,427,130	3,424,631	3,424,130	3,426,131	
Capital										
	-	-	214,574	214,573	-	-	-	-	-	-
Total Expenditures by Type	897,251	3,218,420	3,583,228	1,866,291	3,425,632	3,427,130	3,424,631	3,424,130	3,426,131	
Net Surplus / (Deficit)	1,627,008	(947,232)	(1,187,028)	(481,479)	(821,632)	(478,207)	(126,228)	69,388	262,502	
Beginning Cash Balance	1,874,303	3,501,311	2,554,079	2,554,079	1,367,051	545,419	67,212	(59,016)	10,372	
Cash Adjustments	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance	3,501,311	2,554,079	1,367,051	2,072,600	545,419	67,212	(59,016)	10,372	272,874	
Cash Reserves Target	224,313	804,605	895,807	466,573	856,408	856,783	856,158	856,033	856,533	

Fund Description & Purpose

To account for expenditures for improvements in the Southside development tax incremental district no. 1. Financing is provided by property tax proceeds in excess of those attributable to the assessed valuation of the property in the district before redevelopment.

2014 Accomplishments & Outcomes

- Work with developer to encourage construction of remaining pieces of original development project

2015 Department Goals & Objectives & Linkage to City Goals

Economic Development (ED)

- Infrastructure improvements to stimulated development
- Grow Assessed Value

Key Performance Indicators

Measure	City Goal	Type	2016	2013	2014	2015
			Long Term Goal	Actual	Estimated	Target
Grow Assessed Value	ED	Effectiveness	10.00%	2.22%	0.89%	5.0%

Certified Technology Park – 439

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014	2015	Forecast				
	Actual	Actual	Amended Budget	Actual	Proposed Budget	2016	2017	2018	2019	
REVENUE										
Property Taxes	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Other Income	3,571	2,866,234	1,462,000	7,115	4,404	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-
Total Revenue	3,571	2,866,234	1,462,000	7,115	4,404	-	-	-	-	-
EXPENDITURES										
Expenditures by Cost Center										
Capital Improvements	-	-	3,600,000	-	1,549,000	-	-	-	-	-
Total Cost Center Expenditures	-	-	3,600,000	-	1,549,000	-	-	-	-	-
Expenditures by Account Type										
Personnel										
Salaries & Wages	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-
Supplies										
Supplies	-	-	-	-	-	-	-	-	-	-
Services & Charges										
Professional Services	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
Capital										
Capital	-	-	3,600,000	-	1,549,000	-	-	-	-	-
Total Expenditures by Type	-	-	3,600,000	-	1,549,000	-	-	-	-	-
Net Surplus / (Deficit)	3,571	2,866,234	(2,138,000)	7,115	(1,544,596)	-	-	-	-	-
Beginning Cash Balance	812,791	816,362	3,682,596	3,682,596	1,544,596	-	-	-	-	-
Cash Adjustments	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance	816,362	3,682,596	1,544,596	3,689,711	-	-	-	-	-	-
Cash Reserves Target	-	-	900,000	-	387,250	-	-	-	-	-

Significant Revenue and Expenditure Change

Maximum of \$5M will be captured by the State from the incremental personal income and sales taxes generated by employment and sales within the Certified Technology Park. These funds are then sent to the City to be used for approved uses, such as: acquisition, construction, improvement, planning or equipping facilities or operation of facilities within a certified technology park. Also can

repay debt or establish debt service reserve for same. No budget for 2016-2019 due to a complete spend down of the fund expected in 2015 and no further activity expected at this time.

Fund Description & Purpose

Funds derived under State program which collects sales and use taxes and distributes to local government. Funds can be used for activities in Innovation Park and Ignition Park.

2014 Accomplishments & Outcomes

- Augment facilities construction, improvement and/or equipping within certified technology park.

Palais Royale Historic Preservation– 450

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014 Actual	2015	Forecast				
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019	
REVENUE										
Property Taxes	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	11,866	15,346	10,300	3,625	16,000	16,500	16,500	16,500	16,500	16,500
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Other Income	247	215	200	107	150	150	150	150	150	150
Transfers In	-	-	-	-	-	-	-	-	-	-
Total Revenue	12,113	15,561	10,500	3,732	16,150	16,650	16,650	16,650	16,650	16,650
EXPENDITURES										
Expenditures by Cost Center										
	-	20,470	10,000	-	16,150	16,650	16,650	16,650	16,650	16,650
Total Cost Center Expenditures	-	20,470	10,000	-	16,150	16,650	16,650	16,650	16,650	16,650
Expenditures by Account Type										
Personnel										
Salaries & Wages	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-
Supplies										
	-	-	-	-	-	-	-	-	-	-
Services & Charges										
Professional Services	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	20,470	10,000	-	16,150	16,650	16,650	16,650	16,650	16,650
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Debt Service:										
Principal	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	20,470	10,000	-	16,150	16,650	16,650	16,650	16,650	16,650
Capital										
	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	-	20,470	10,000	-	16,150	16,650	16,650	16,650	16,650	16,650
Net Surplus / (Deficit)	12,113	(4,909)	500	3,732	-	-	-	-	-	-
Beginning Cash Balance	46,191	58,304	53,395	53,395	53,895	53,895	53,895	53,895	53,895	53,895
Cash Adjustments	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance	58,304	53,395	53,895	57,128	53,895	53,895	53,895	53,895	53,895	53,895
Cash Reserves Target	-	5,118	2,500	-	4,038	4,163	4,163	4,163	4,163	4,163

Significant Revenue and Expenditure Change

Miscellaneous and unexpected Historic Preservation Repairs

Fund Description & Purpose

The Palais Royale Historic Preservation Fund was established as a separate non-reverting fund to receive monies from a 2% charge assessed on all services provided in connection with the use and rental of the Palais Royale facilities, and to receive monies from donations to the Palais Royale. All sums so collected and deposited in this fund are to be used for the sole purpose of assisting with the continued historic preservation, maintenance and repair of the Palais Royale building and related facilities.

Airport Urban Enterprise Zone – 454

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014	2015	Forecast			
	Actual	Actual	Amended Budget	Actual	Proposed Budget	2016	2017	2018	2019
REVENUE									
Property Taxes	111,721	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	1,323	1,289	1,500	727	1,500	1,500	1,500	1,500	1,500
Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	113,044	1,289	1,500	727	1,500	1,500	1,500	1,500	1,500
EXPENDITURES									
Expenditures by Cost Center									
Total Cost Center Expenditures	-	-	-	-	-	-	-	-	-
Expenditures by Account Type									
Personnel									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-
Supplies									
-	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Capital									
-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	-	-	-	-	-	-	-	-	-
Net Surplus / (Deficit)	113,044	1,289	1,500	727	1,500	1,500	1,500	1,500	1,500
Beginning Cash Balance	262,068	375,082	376,371	376,371	377,871	379,371	380,871	382,371	383,871
Cash Adjustments	(30)	-	-	-	-	-	-	-	-
Ending Cash Balance	375,082	376,371	377,871	377,098	379,371	380,871	382,371	383,871	385,371
Cash Reserves Target	-	-	-	-	-	-	-	-	-

Significant Revenue and Expenditure Change

Unclear if this fund will receive any additional revenue as it was tied to personal property of former AJ Wright building.

Fund Description & Purpose

To account for expenditures for improvements in the Zone area, financed by property taxes on qualifying properties in the Zone.

Consolidated Building – 600

Fund Summary – Operating and Capital Budget Summary

Description	2014				2015 Proposed Budget	Forecast			
	2012 Actual	2013 Actual	Amended Budget	6/30/2014 Actual		2016	2017	2018	2019
REVENUE									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	990,148	951,275	1,335,695	559,387	1,210,082	1,480,013	1,617,821	1,769,113	1,935,325
Interfund Allocations	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	200,000	101,704	258,820	-	-	-	-
Donations	-	-	-	3,941	-	-	-	-	-
Other Income	11,903	2,954	3,050	2,389	22,067	22,000	24,200	26,620	29,282
Transfers In	8,016	-	2,306,560	1,153,280	2,663,144	2,740,117	2,833,703	2,953,180	3,097,834
Total Revenue	1,010,067	954,229	3,845,305	1,820,701	4,154,113	4,242,129	4,475,724	4,748,913	5,062,441
EXPENDITURES									
Expenditures by Cost Center									
Inspections	392,664	432,725	547,657	212,129	542,815	586,191	588,645	594,485	600,526
Licensing	127,844	140,887	178,307	69,065	176,731	190,853	191,652	193,553	195,520
Permits/Plan Review	219,162	241,521	305,668	118,398	302,966	327,176	328,546	331,806	335,177
Zoning	173,503	191,203	241,988	93,732	239,848	259,014	260,099	262,679	265,348
Code Enforcement	-	-	1,836,074	551,146	2,549,903	2,468,320	2,443,136	2,503,622	2,577,738
Animal Control	-	-	689,215	306,251	769,862	845,307	814,613	785,225	867,368
Total Cost Center Expenditures	913,173	1,006,336	3,798,909	1,350,721	4,582,125	4,676,861	4,626,691	4,671,370	4,841,677
Expenditures by Account Type									
Personnel									
Salaries & Wages	574,716	635,558	1,388,134	652,578	1,682,407	1,763,225	1,798,310	1,820,625	1,843,359
Fringe Benefits	197,890	228,432	624,657	244,163	769,570	873,920	916,659	957,496	1,001,932
Total Personnel	772,606	863,990	2,012,791	896,741	2,451,977	2,637,145	2,714,969	2,778,121	2,845,291
Supplies	24,552	37,677	193,893	63,158	162,193	182,614	179,376	186,468	193,813
Services & Charges									
Professional Services	12,809	13,809	221,866	81,720	152,915	224,284	216,443	222,722	252,290
Printing & Advertising	1,165	108	23,630	7,894	25,100	31,845	32,504	33,177	33,866
Utilities	5,623	5,040	34,040	13,002	32,243	27,747	28,302	28,868	29,445
Education & Training	1,062	2,269	7,055	1,156	21,000	18,975	19,465	19,970	20,491
Travel	1,297	2,480	11,250	993	4,350	5,448	5,675	5,913	6,161
Repairs & Maintenance	29,833	28,127	798,047	205,486	906,943	963,827	1,008,856	1,043,881	1,075,222
Interfund Allocations	35,112	34,428	140,412	34,753	163,317	67,498	70,415	73,468	76,665
Debt Service:									
Principal	8,699	13,911	20,326	8,170	28,624	55,418	85,485	108,029	137,437
Interest & Fees	-	832	1,474	512	2,418	4,547	6,581	7,456	8,492
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Other Services & Charges	4,653	3,665	135,655	39,705	203,033	225,234	232,397	239,746	247,399
Total Services & Charges	100,253	104,669	1,393,755	393,392	1,539,943	1,624,823	1,706,122	1,783,231	1,887,468
Capital	15,762	-	198,470	-	-	77,100	51,400	51,400	51,400
Total Expenditures by Type	913,173	1,006,336	3,798,909	1,353,290	4,154,113	4,521,682	4,651,867	4,799,220	4,977,972
Net Surplus / (Deficit)	96,894	(52,107)	46,396	467,411	-	(279,553)	(176,143)	(50,307)	84,469
Beginning Cash Balance	69,456	203,790	151,681	151,681	198,077	198,077	(81,476)	(257,619)	(307,926)
Cash Adjustments	37,440	(2)	-	-	-	-	-	-	-
Ending Cash Balance	203,790	151,681	198,077	619,092	198,077	(81,476)	(257,619)	(307,926)	(223,456)
Cash Reserves Target	228,293	251,584	949,727	338,323	1,038,528	1,130,421	1,162,967	1,199,805	1,244,493

Significant Revenue and Expenditure Change

Code personnel that were previously paid from Fund 408 EDIT are now being budgeted for payment from this fund

Fund Description & Purpose

The mission of **Code Enforcement** is to provide clean and safe properties by inspecting those properties and working with property owners to make the properties meet the environmental standards set forth in the City Ordinance.

The mission of **Animal Care and Control (ACC)** is to promote and educate the public on the humane treatment of animals and to foster respect, understanding and compassion for all creatures while insuring that all pet owners adhere to the City ordinance.

The mission of the **Building Department** is to insure the health, safety and welfare of the general public through proper construction of all structures and by providing precise, up-to-date, innovative and technical expertise based on nationally recognized Building Codes. We serve as Zoning Administrators and Floodplain Administrators for St. Joseph County and City of South Bend; and serve the public by inspecting, informing, and insuring a safe place to work, play and live..

2014 Accomplishments & Outcomes

- (Code) Hired new, skilled staff including a data analyst, full time fiscal officer, financial specialist, chief inspector and AmeriCorps member.
- (Code) Signed the Accela contract to upgrade case management system and enable greater accuracy, faster citation processing, better information tracking and transparency.
- (ACC) Utilize donation funds to provide SBACC Shelter with additional technology as well as an outdoor canine adoption center play yard.
- (ACC) Implement technology to improve efficiency for Animal Control Officers in the field and improve enforcement and call dispatch.
- (ACC) Utilize donation funds to provide SBACC Shelter with additional technology as well as an outdoor canine adoption center play yard.
- (ACC) Secure a grant through NACA (National Animal Control Association) and ASPCA for \$1,500 to equip each Animal Control Officer with custom ballistics vests.
- (Bldg) Community Outreach - Minority Health Coalition - met with community reps regarding building and zoning procedures along with the relationship of the Building Department with Area
- (Bldg) Plan and Community Investment

- (Bldg) Two (2) replacement hires for front office - one cross-trained in fiscal duties; the other in computer training and troubleshooting
- (Bldg) All bookkeeping now tied to the permit system which incorporates real-time financial reporting on daily, monthly, quarterly, yearly and three-year comparisons
- (Bldg) Developed iPad electronic mileage reporting sheet that cross-tracks inspections, mileage and commuting
- (Bldg) Completed integration of field and office software for real-time data transfer of permits, inspections, plan review and certificates of occupancy

2015 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

- (Code) We aim to improve our operational efficiency, particularly as it relates to V&A inspections and processing grass citations. We anticipate that clearer protocols and improved IT infrastructure (i.e. a new case management system and mobile inspector application) will help to eliminate excess time spent on citations and back office processing.
- (ACC) Secure \$34,000 in spay/neuter services through private partnerships.
- (ACC) Secure \$1,500 through NACA and ASPCA for ACO ballistics vests.
- (Bldg) Maintain fiscal duties through the use of a pilot program team approach
- (Bldg) Make as many office procedures as possible easily cross-trained through the use of computerized manuals

Good Government (GG)

- (Code) We will be hiring 1-2 AmeriCorps members full-time between July 2014 and June 2015. These individuals will help increase bandwidth with community education and improved enforcement overall.
- (Bldg) Find a solution to the archives mandate of saving hard copies of certain documents. This flies in the face of our goal of a paperless office.
- (Bldg) Create a verifiable method of tracking processing time for permits in order to use for KPI study.
- (Bldg) Continue Community Outreach

Economic Development (ED)

- The work that Code Enforcement does - particularly as it relates to demolitions - improves market values in our neighborhoods, and supports community well-being by removing vacant properties that attract negative activity and attention.

Key Performance Indicators

Measure	City Goal	Type	2016	2013	2014	2015
			Long Term Goal	Actual	Estimated	Target
(Code) Collections - (Code) percentage of accounts receivable collected	BE	Efficiency	.25	NA	.15	.20
(Code) V&A - (Code) number of houses going on vacant and abandoned list	GG	Effectiveness	275	1045	400	325
(Code) Percentage of environmental issues deaned by owner	GG	Effectiveness	.70	.40	.57	.60
(Code) Percentage of Housing issues repaired by owner	GG	Effectiveness	.65	NA	.52	.55
(ACC) Volunteer Hours	BE	Output	2,500 hrs	Unknown	1,645 hrs	2,000 hrs
(ACC) Pets Returned Home	BE	Output	390	342	365	375
(ACC) Rescue/Rehab Transfer Out (Domestic & Wildlife)	GG	Effectiveness	460	391	410	425
(ACC) Bite Cases Serviced by SBACC (Cats, Dogs, Wildlife)	GG	Output	100	Unknown	162	130
(ACC) Adoptions	ED	Efficiency	325	257	260	300
(Bldg) Permit Fees/ Operational Costs	GG	Efficiency	\$155,727	(\$52,107)	(\$114,520)	\$1,481
(Bldg) Cost/Inspection	GG	Effectiveness	\$40.00	\$35.00	\$41.50	\$41.00

2015 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- (Code) New software will drive positive processing and reporting changes. There are opportunities for improved data collection, decreased transaction time and more analytical reporting. These efficiencies will enable faster service to our customers and more streamlined decision-making.
- (ACC) Difficulty in hiring qualified Animal Control Officers. Focus on NACA (National Animal Control Association) Certification training for all officers up to Level 1.
- (ACC) Continuous enforcement of new Chapter 5 Ordinance. Provide training to staff and community outreach to educate public on new animal care expectations.
- (ACC) Implementation of education and outreach programs--run by volunteers.
- (ACC) Continue improving IT throughout Animal Care and Control to ensure best possible service to citizens.
- (ACC) Continue drafting and implementing new SOP's to fit new ordinance.
- (ACC) Improve relations to the public and perception of the agency.
- (Bldg) Maintaining fiscal requirements without a designated Fiscal Officer.
- (Bldg) Supplying inspection coverage with a limited staff
- (Bldg) Getting through the year without any fleet replacement
- (Bldg) Possible Permit Fee Increase to cover skyrocketing Health and Benefit Costs
- (Bldg) Coverage during any future retirements

Full-Time Employees

Position	2013 Actual	2014		2015 Proposed Budget	Forecast			
		Amended Budget	6/30/2014 Actual		2016	2017	2018	2019
Staffing (Full-Time Employees)								
Non-Bargaining								
<u>Building Department</u>								
Building Commissioner	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Plan/Design Review Specialist	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Zoning Administrator	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Fiscal Officer	1.0	1.0	1.0	-	-	-	-	-
Inspector VI	6.0	7.0	6.0	6.0	6.0	6.0	6.0	6.0
Secretary V	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Administrative Assistant	2.0	2.0	1.0	2.0	2.0	2.0	2.0	2.0
Zoning Inspector	-	-	-	-	-	-	-	-
<u>Code Enforcement</u>								
Director	-	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Chief Code Inspector	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Financial Specialist IV	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Code Inspector IV	-	2.0	2.0	8.0	8.0	8.0	8.0	8.0
Secretary IV	-	2.0	-	2.0	2.0	2.0	2.0	2.0
Fiscal Officer	-	-	-	1.0	1.0	1.0	1.0	1.0
Secretary V	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Director of Financial Services	-	-	1.0	-	-	-	-	-
Data Analyst	-	-	-	1.0	1.0	1.0	1.0	1.0
<u>Animal Care & Control</u>								
Director	-	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Shelter Manager	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Asst Shelter Manager	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Animal Control Officer	-	3.0	2.0	3.0	3.0	3.0	3.0	3.0
Animal Control Assistant	-	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Total Non-Bargaining	14.0	31.0	27.0	37.0	37.0	37.0	37.0	37.0
Bargaining								
Total Bargaining	-	-	-	-	-	-	-	-
Total Full-Time Employees	14.0	31.0	27.0	37.0	37.0	37.0	37.0	37.0

Significant Staffing Changes

2015 - Change Assistant Zoning Administrator to Zoning/Business Service Administrator and eliminate one Inspector VI and replace with one Zoning Inspector at the Administrative Assistant Pay.

Parking Garages – 601

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014 Actual	2015	Forecast				
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019	
REVENUE										
Property Taxes	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	812,140	841,449	901,568	456,985	973,926	983,665	988,584	993,527	993,527	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	107,108	96,704	135,900	40,255	130,800	131,000	131,500	132,000	132,500	-
Donations	-	-	-	-	-	-	-	-	-	-
Other Income	4,718	33,445	4,000	66,232	4,000	4,000	4,100	4,200	4,300	-
Transfers In	-	-	-	-	-	-	-	-	-	-
Total Revenue	923,966	971,598	1,041,468	563,472	1,108,726	1,118,665	1,124,184	1,129,727	1,130,327	
EXPENDITURES										
Expenditures by Cost Center										
Main Street Garage	293,839	241,909	388,575	107,368	182,664	185,317	187,524	187,899	193,097	-
Leighton Garage	362,483	441,349	575,008	191,614	285,543	290,254	294,559	297,075	304,457	-
On-Street Enforcement	84,685	72,447	90,606	35,126	89,236	90,021	90,321	88,753	91,968	-
Wayne Street Garage	241,187	186,550	527,719	98,950	165,382	167,690	169,543	169,559	174,389	-
Eddy Street Enforcement	1,220	600	15,900	-	15,900	16,218	15,553	15,815	16,132	-
Total Cost Center Expenditures	983,414	942,855	1,597,808	433,058	738,725	749,500	757,500	759,101	780,043	
Expenditures by Account Type										
Personnel										
Salaries & Wages	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-
Supplies										
Supplies	-	-	-	-	-	-	-	-	-	-
Services & Charges										
Professional Services	547,280	558,621	575,603	340,183	630,433	640,000	646,400	646,401	665,793	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	8,148	15,883	54,700	6,417	75,000	75,000	75,000	75,000	75,000	-
Interfund Allocations	20,760	23,700	33,776	16,890	29,092	30,000	31,500	33,000	34,500	-
Debt Service:										
Principal	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	1,552	3,430	12,600	1,588	4,200	4,500	4,600	4,700	4,800	-
Total Services & Charges	577,740	601,634	676,679	365,078	738,725	749,500	757,500	759,101	780,093	
Capital										
Capital	405,671	341,221	921,129	67,980	-	-	-	-	-	-
Total Expenditures by Type	983,411	942,855	1,597,808	433,058	738,725	749,500	757,500	759,101	780,093	
Net Surplus / (Deficit)	(59,445)	28,743	(556,340)	130,414	370,001	369,165	366,684	370,625	350,233	
Beginning Cash Balance	914,890	855,445	884,860	884,860	328,520	698,521	1,067,686	1,434,370	1,804,995	-
Cash Adjustments	-	672	-	-	-	-	-	-	-	-
Ending Cash Balance	855,445	884,860	328,520	1,015,274	698,521	1,067,686	1,434,370	1,804,995	2,155,229	
Cash Reserves Target	245,853	235,714	399,452	108,265	184,681	187,375	189,375	189,775	195,023	-

Significant Revenue and Expenditure Change

Anticipate going forward with parking rate increase of \$5/month in garages. Last increase was in 2008.

Fund Description & Purpose

Manage 3 parking garages (Main & Colfax, Leighton, and Wayne & St. Joseph) for downtown use. Also provide parking enforcement for downtown and Eddy Street Commons area.

2014 Accomplishments & Outcomes

- Install new building signage to help parkers find places; install new trash receptacles to increase usability and attractiveness.
- Review and reconcile cash receipts in the fund
- Review and process monthly billings for accuracy and eligibility of expenses

2015 Department Goals & Objectives & Linkage to City Goals

Good Government (GG)

- Install heaters in elevator control rooms to improve operations and upgrade elevators to improve efficiency
- Address Wayne Street Façade and results of garage study

Key Performance Indicators

Measure	City Goal	Type	2016	2013	2014	2015
			Long Term Goal	Actual	Estimated	Target
Maximize occupancy/usage rates	GG	Effectiveness	98%	92%	95%	96%
Customer satisfaction rates	GG	Effectiveness	80%	70%	77%	78%

2015 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Review overall downtown parking inventory and ability to respond to downtown business growth

Solid Waste Operations – 610

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014	2015	Forecast			
	Actual	Actual	Amended Budget	Actual	Proposed Budget	2016	2017	2018	2019
REVENUE									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	178,820	-	-	-	-	-	-	-
Charges for Services	4,805,802	4,866,862	4,931,830	2,472,693	5,219,316	5,219,315	5,219,315	5,219,315	5,219,315
Interfund Allocations	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	281,547	362,263	443,371	99,231	492,973	503,415	516,773	530,937	545,972
Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	5,087,349	5,407,945	5,375,201	2,571,924	5,712,289	5,722,730	5,736,088	5,750,252	5,765,287
EXPENDITURES									
Expenditures by Cost Center									
Solid Waste	4,386,246	5,160,011	4,746,979	2,341,362	4,638,347	4,795,992	4,883,196	4,635,519	4,597,068
Recycling Program	700,193	644,056	744,588	349,535	745,088	745,168	745,249	745,330	745,413
Code Clean-up Crew	-	-	362,896	212,936	488,473	498,915	512,273	526,437	541,472
Total Cost Center Expenditures	5,086,439	5,804,067	5,854,463	2,903,832	5,871,908	6,040,075	6,140,718	5,907,286	5,883,953
Expenditures by Account Type									
Personnel									
Salaries & Wages	1,177,119	1,236,945	1,219,911	604,572	1,227,169	1,216,769	1,241,004	1,267,723	1,290,938
Fringe Benefits	367,408	428,231	440,293	214,614	504,220	527,386	559,869	595,241	633,784
Total Personnel	1,544,527	1,665,176	1,660,204	819,186	1,731,389	1,744,155	1,800,873	1,862,964	1,924,722
Supplies	264,778	410,240	443,695	212,551	369,533	385,422	403,987	425,471	443,922
Services & Charges									
Professional Services	-	-	669	-	-	-	-	-	-
Printing & Advertising	34	70	415	78	1,250	1,250	1,250	1,250	1,250
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	971	-	1,000	-	2,000	2,000	2,000	2,000	2,000
Travel	1,043	-	1,550	-	2,600	2,660	2,722	2,786	2,852
Repairs & Maintenance	663,267	707,346	632,625	353,896	649,400	709,750	745,223	782,474	821,595
Interfund Allocations	200,724	244,413	468,519	300,990	502,479	521,283	536,924	553,029	569,621
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-
Transfers Out	259,200	830,239	836,002	449,916	752,811	768,170	735,705	358,087	190,883
Other Services & Charges	2,151,895	1,946,583	1,809,784	767,215	1,860,446	1,905,385	1,912,034	1,919,225	1,927,108
Total Services & Charges	3,277,134	3,728,651	3,750,564	1,872,095	3,770,986	3,910,498	3,935,858	3,618,851	3,515,309
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	5,086,439	5,804,067	5,854,463	2,903,832	5,871,908	6,040,075	6,140,718	5,907,286	5,883,953
Net Surplus / (Deficit)	910	(396,122)	(479,262)	(331,908)	(159,619)	(317,345)	(404,630)	(157,034)	(118,666)
Beginning Cash Balance	1,181,620	1,169,980	795,275	795,275	316,013	156,394	(160,951)	(565,581)	(722,615)
Cash Adjustments	(12,550)	21,417	-	(6,418)	-	-	-	-	-
Ending Cash Balance	1,169,070	795,275	316,013	456,949	156,394	(160,951)	(565,581)	(722,615)	(841,281)
Cash Reserves Target	1,017,288	1,160,813	1,170,893	580,766	1,174,382	1,208,015	1,228,144	1,181,457	1,176,791

Significant Revenue and Expenditure Change

Revenue reflects a proposed 9% rate increase to help defray continually increasing operating costs. The last rate increase was passed in 2009. No increase is shown in the 2016-2019 forecast, however a smaller increase may be needed in those years as well.

Fund Description & Purpose

Trash collection and disposal for City residents.

2014 Accomplishments & Outcomes

- Installation of CNG Fueling Station
- Initiation of RFID tagging
- Distribution of yard waste totes. 6000 totes to date.

2015 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

- Improve customer satisfaction. Close complaint calls within 48 hours.
- Reduce the number of missed collections to 250 per month.

Good Government (GG)

- Increase collection productivity to 175 collections per hour

Economic Development (ED)

- Move half of Solid Waste fleet to CNG fuel. Savings of an average \$2.70 per gallon.

Full-Time Employees

Position	2013	2014	6/30/2014 Actual	2015	Forecast			
	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019
Staffing (Full-Time Employees)								
Non-Bargaining								
Manager of Solid Waste Operations	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Superintendent V	1.0	-	-	1.0	1.0	1.0	1.0	1.0
Financial Specialist II	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Secretary V	1.0	-	-	1.0	1.0	1.0	1.0	1.0
Superintendent II	-	-	-	1.0	1.0	1.0	1.0	1.0
Total Non-Bargaining	4.0	2.0	2.0	5.0	5.0	5.0	5.0	5.0
Bargaining								
Solid Waste Driver	16.0	17.0	15.0	17.0	17.0	17.0	17.0	17.0
Solid Waste Job Leader	2.0	1.0	1.0	-	-	-	-	-
Code Operator III	4.0	3.0	5.0	3.0	3.0	3.0	3.0	3.0
Code Job Leader	-	1.0	1.0	-	-	-	-	-
Total Bargaining	22.0	22.0	22.0	20.0	20.0	20.0	20.0	20.0
Total Full-Time Employees	26.0	24.0	24.0	25.0	25.0	25.0	25.0	25.0

Significant Staffing Changes

Changing Job Leader (hourly) to Superintendent II (salaried)

Solid Waste Capital – 611

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	2014	2015	Forecast			
	Actual	Actual	Amended Budget	6/30/2014 Actual	Proposed Budget	2016	2017	2018	2019
REVENUE									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	279	469	200	130	200	200	200	200	200
Transfers In	259,200	830,239	836,002	449,916	752,811	768,170	735,705	358,087	190,883
Total Revenue	259,479	830,708	836,202	450,046	753,011	768,370	735,905	358,287	191,083
EXPENDITURES									
Expenditures by Cost Center									
Solid Waste	275,191	712,375	996,070	513,119	752,811	768,170	735,705	358,087	190,883
Total Cost Center Expenditures	275,191	712,375	996,070	513,119	752,811	768,170	735,705	358,087	190,883
Expenditures by Account Type									
Personnel									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-
Supplies									
	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Debt Service:									
Principal	271,785	615,767	690,354	355,381	717,335	735,212	714,430	347,210	186,238
Interest & Fees	-	33,636	45,648	18,288	35,476	32,958	21,275	10,877	4,645
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	271,785	649,403	736,002	373,669	752,811	768,170	735,705	358,087	190,883
Capital									
	3,406	62,972	260,068	139,450	-	-	-	-	-
Total Expenditures by Type	275,191	712,375	996,070	513,119	752,811	768,170	735,705	358,087	190,883
Net Surplus / (Deficit)	(15,712)	118,333	(159,868)	(63,073)	200	200	200	200	200
Cash Balance									
Beginning Cash Balance	15,821	109	118,442	118,442	(0)	200	400	600	800
Cash Adjustments	-	-	41,426	-	-	-	-	-	-
Ending Cash Balance	109	118,442	(0)	55,368	200	400	600	800	1,000
Cash Reserves Target	-	-	-	-	-	-	-	-	-

Significant Revenue and Expenditure Change

Fund receives transfers from Solid Waste Operations Fund #610 to finance capital asset acquisition and debt service financing costs. Final debt payment on current outstanding debt (vehicle leases) due in 2018. Additional amounts included for anticipated radio lease which will begin in 2015.

Fund Description & Purpose

Acquisition of assets, debt service, and lease payments for Solid Waste operations. Fund receives transfers from Solid Waste Operations Fund #610 to finance capital asset acquisition and debt service financing costs.

Blackthorn Golf Course Operations – 619

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014 Actual	2015	Forecast				
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019	
REVENUE										
Property Taxes	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	1,669,151	1,530,013	1,721,979	773,413	1,696,879	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-
Transfers In	-	50,500	-	-	-	-	-	-	-	-
Total Revenue	1,669,151	1,580,513	1,721,979	773,413	1,696,879	-	-	-	-	-
EXPENDITURES										
Expenditures by Cost Center										
Debt Service/ Capital	651,500	216,695	10,578	15,674	10,578	-	-	-	-	-
Maintenance	527,046	494,230	561,086	225,997	561,086	-	-	-	-	-
Administration	161,679	128,530	150,935	63,296	150,935	-	-	-	-	-
Pro Shop	717,512	647,692	677,534	207,332	677,534	-	-	-	-	-
Concessions	170,171	156,522	165,573	60,028	165,573	-	-	-	-	-
Management Fees	103,917	102,413	106,000	53,782	106,000	-	-	-	-	-
Total Cost Center Expenditures	2,331,825	1,746,082	1,671,706	626,109	1,671,706	-	-	-	-	-
Expenditures by Account Type										
Personnel										
Salaries & Wages	596,913	559,600	573,972	241,729	573,972	-	-	-	-	-
Fringe Benefits	104,120	95,262	115,709	43,685	115,709	-	-	-	-	-
Total Personnel	701,033	654,862	689,681	285,414	689,681	-	-	-	-	-
Supplies	108,100	105,072	103,244	66,523	103,244	-	-	-	-	-
Services & Charges										
Professional Services	33,113	34,649	38,656	17,599	38,656	-	-	-	-	-
Printing & Advertising	46,071	23,410	43,727	20,154	43,727	-	-	-	-	-
Utilities	53,880	50,070	50,178	17,681	50,178	-	-	-	-	-
Education & Training	308	402	875	1,207	875	-	-	-	-	-
Travel	5,043	9,394	8,401	7,673	8,401	-	-	-	-	-
Repairs & Maintenance	107,232	98,549	96,095	21,505	96,095	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Debt Service:										
Principal	712,182	264,687	55,824	13,844	55,824	-	-	-	-	-
Interest & Fees	-	-	5,249	1,830	5,249	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	554,284	495,206	569,198	172,679	569,198	-	-	-	-	-
Total Services & Charges	1,512,113	976,367	868,203	274,172	868,203	-	-	-	-	-
Capital	10,579	8,816	10,578	-	10,578	-	-	-	-	-
Total Expenditures by Type	2,331,825	1,745,117	1,671,706	626,109	1,671,706	-	-	-	-	-
Net Surplus / (Deficit)	(662,674)	(164,604)	50,273	147,304	25,173	-	-	-	-	-
Beginning Cash Balance	54,744	44,271	82,629	82,629	132,902	158,075	158,075	158,075	158,075	-
Cash Adjustments	652,201	202,962	-	-	-	-	-	-	-	-
Ending Cash Balance	44,271	82,629	132,902	229,933	158,075	158,075	158,075	158,075	158,075	-
Cash Reserves Target	466,365	349,023	334,341	125,222	334,341	-	-	-	-	-

Significant Revenue and Expenditure Change

Expect to put property up for sale in 2014 with the hope to close in same year. 2015 budget submitted to keep course operating in case no sale occurs or is delayed into 2015.

Fund Description & Purpose

To account for the preparation and maintenance of the City's Blackthorn Golf Course.

2014 Accomplishments & Outcomes

- Hosted 3rd Annual Four Winds Invitational...raised money for Memorial Children's Hospital.
- Improved golf course conditions
- Obtaining appraisals of course, with possibility of seeking sale proposals

2015 Department Goals & Objectives & Linkage to City Goals

Good Government (GG)

- Continue to grow membership revenue
- Grow the LPGA event profitability
- Control expenses

Key Performance Indicators

Measure	City Goal	Type	2016	2013	2014	2015
			Long Term Goal	Actual	Estimated	Target
Increase rounds	GG	Output	31000	30419	29464	29525
Increase revenue	GG	Output	1700000	1530013	1696879	1697000
Increase membership revenues	GG	Output	215000	189379	210621	212000
Control expenses	GG	Efficiency	166128	1527625	1666128	1666128
Increased profitability	GG	Outcome	30751	2388	30751	30751

2015 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Lack of cash to fund capital needs to maintain and improve a 19 year old golf course
- Economy and golf business in general are down. Need to focus on creating correct pricing structure to entice golfers to play more golf
- Competition continues to cut pricing to compete for the decreasing market share in South Bend area
- Began First Tee program with other community partners @ Studebaker golf course

Water Works Operations – 620

Fund Summary – Operating and Capital Budget Summary

Description	2014				2015 Proposed Budget	Forecast			
	2012 Actual	2013 Actual	Amended Budget	6/30/2014 Actual		2016	2017	2018	2019
REVENUE									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	15,309,552	14,981,858	14,608,453	6,861,905	14,638,403	14,638,403	14,638,403	14,638,403	14,638,403
Interfund Allocations	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	212,951	113,874	164,825	69,968	102,580	102,580	102,580	102,580	102,580
Transfers In	76,306	13,891	19,500	7,744	19,500	19,500	19,500	19,500	19,500
Total Revenue	15,598,809	15,109,623	14,792,778	6,939,617	14,760,483	14,760,483	14,760,483	14,760,483	14,760,483
EXPENDITURES									
Expenditures by Cost Center									
Supply & Treatment Operations	1,709,846	1,769,435	2,197,319	866,647	2,220,138	2,320,756	2,457,358	2,592,041	2,734,110
Distribution System Operations	2,832,995	3,222,438	4,063,886	2,046,625	4,204,188	4,173,799	4,354,776	4,417,143	4,605,654
Customer Service & Administration	4,773,422	4,979,082	5,267,190	2,572,886	5,869,587	5,988,575	6,171,387	6,363,622	6,557,292
Water Leak Service Program	1,025,958	1,054,870	1,115,000	365,199	1,115,000	1,148,450	1,182,904	1,218,391	1,254,942
Transfer Out - Capital Fund	3,146,599	-	-	-	-	800,000	800,000	800,000	800,000
Transfer Out - Sinking Fund	1,642,782	2,053,940	2,052,224	1,024,860	2,045,078	2,047,031	2,047,342	2,040,875	2,052,738
Transfer Out-Reserves(Bond Res/OM)	426,204	294,522	146,385	104,891	154,629	37,185	89,319	70,937	93,654
Total Cost Center Expenditures	15,557,806	13,374,287	14,842,004	6,981,108	15,608,620	16,515,796	17,103,086	17,503,009	18,098,390
Expenditures by Account Type									
Personnel									
Salaries & Wages	2,992,296	2,997,372	3,271,488	1,598,944	3,520,044	3,453,685	3,520,307	3,587,719	3,647,565
Fringe Benefits	1,038,333	1,086,397	1,306,646	595,056	1,485,991	1,552,287	1,652,315	1,762,005	1,878,200
Total Personnel	4,030,629	4,083,769	4,578,134	2,194,000	5,006,035	5,005,972	5,172,622	5,349,724	5,525,765
Supplies	732,910	959,736	1,618,415	778,754	1,471,244	1,525,407	1,582,664	1,634,283	1,688,115
Services & Charges									
Professional Services	1,030,198	887,102	1,202,493	435,504	1,196,981	1,156,630	1,236,592	1,196,209	1,276,890
Printing & Advertising	44,400	26,447	5,650	1,574	5,650	5,820	5,994	6,174	6,359
Utilities	658,144	670,306	717,600	335,213	780,600	848,849	923,119	1,003,716	1,091,413
Education & Training	13,242	20,847	21,558	8,400	21,770	19,611	21,678	20,061	22,062
Travel	3,105	2,653	13,710	4,376	14,950	15,200	15,490	15,740	16,025
Repairs & Maintenance	386,201	342,697	486,290	233,234	451,715	466,721	485,640	501,282	517,660
Interfund Allocations	340,389	903,152	808,521	482,041	935,644	962,875	991,590	1,021,160	1,051,569
Debt Service:									
Principal	5,186	2,547	5,210	1,607	14,316	12,130	12,864	13,713	13,597
Interest & Fees	-	46	1,345	488	3,620	2,541	1,808	1,035	1,415
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	1,468,339	1,541,756	1,618,844	809,424	1,942,613	2,000,891	2,060,918	2,122,745	2,186,428
Transfers Out	5,215,585	2,348,462	2,198,609	1,129,791	2,199,327	2,884,216	2,936,661	2,911,812	2,946,392
Other Services & Charges	1,629,478	1,584,767	1,565,625	566,702	1,563,775	1,608,933	1,655,446	1,705,355	1,754,700
Total Services & Charges	10,794,267	8,330,782	8,645,455	4,008,354	9,130,961	9,984,417	10,347,800	10,519,002	10,884,510
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	15,557,806	13,374,287	14,842,004	6,981,108	15,608,240	16,515,796	17,103,086	17,503,009	18,098,390
Net Surplus / (Deficit)	41,003	1,735,336	(49,226)	(41,491)	(847,757)	(1,755,313)	(2,342,603)	(2,742,526)	(3,337,907)
Beginning Cash Balance	1,726,272	1,760,723	3,507,256	3,507,256	3,458,030	2,610,273	854,960	(1,487,643)	(4,230,169)
Cash Adjustments	(6,552)	11,197	-	(48,436)	-	-	-	-	-
Ending Cash Balance	1,760,723	3,507,256	3,458,030	3,417,329	2,610,273	854,960	(1,487,643)	(4,230,169)	(7,568,076)
Cash Reserves Target	3,889,452	3,343,572	3,710,501	1,745,277	3,902,060	4,128,949	4,275,772	4,375,752	4,524,598

Significant Revenue and Expenditure Change

Five year revenue forecast is projected with minimal change. 2015 Personnel costs reflect a 2% increase in salaries and wages plus a 27th pay period. A new teamster productivity bonus along with the rise in health insurance are also contributing to the budget change of 9%. Supplies category reflects a general overall reduction in expense. Utility service cost increase is mostly attributed to change in a electricity rider and a general increase in natural gas cost. Travel increase request is for the purpose of attending a Customer Service and AWWA national conference. Debt service principal and interest expense is for copier leases and anticipated leasing of computer hardware and a 5 year AVL (radio based system) lease. Future accumulative operational transfers to the capital depreciation fund will be necessary for acquiring, constructing and improving fixed assets.

Fund Description & Purpose

Fund is used to account for all revenue and operational expense of the water utility. This fund provides the monies for debt service obligations, reserve requirements and revenue funded capital improvements through transfer of monies to other funds within the water utility operations.

2014 Accomplishments & Outcomes

- An exceptionally harsh winter caused operational problems but employees responded to the challenge with necessary repairs and work adjustments
- AMR meter change program finished

2015 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

- Continue partnership with Unity Gardens by providing water and support
- Maintain high water quality standards
- End 2015 in better financial position

Good Government (GG)

- Improve field service productivity and effectiveness to reduce cost, improve safety, and increase customer satisfaction.
- Verify utility customer account leases for initiation dates and validity.
- Research consumption patterns

Key Performance Indicators

Measure	City Goal	Type	2016	2013	2014	2015
			Long Term Goal	Actual	Estimated	Target
Large Meter Test Accuracy	2	Efficiency	88%	81%	84%	86%
Work Orders Completed on Schedule	2	Output	98%	95%	93%	96%
Customer Service Satisfaction Survey	2	Outcome	98%	N/A	N/A	90%

2015 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Reduce repair costs
- Form delinquent task force to combat water theft
- Explore bottled water option at production facility

Full-Time Employees

Position	2014			2015 Proposed Budget	Forecast			
	2013 Actual	Amended Budget	6/30/2014 Actual		2016	2017	2018	2019
Staffing (Full-Time Employees)								
Non-Bargaining								
Director of Utilities (50%)	1.0	1.0	-	0.5	0.5	0.5	0.5	0.5
Director of Finance	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Director of Distribution	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Director of Treatment	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
System Specialist III	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Network Engineer	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Superintendent V	1.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
System Specialist IV	1.0	1.0	-	1.0	1.0	1.0	1.0	1.0
Utilities System Specialist	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Ass't Director of Utilities	1.0	-	-	0.5	0.5	0.5	0.5	0.5
Ass't Director of Water Treatment	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Financial Specialist Senior	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Financial Specialist IV	2.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Financial Specialist III	2.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Water Treat. Operator PF	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Quality Assurance Treatment Tech	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Customer Serv. Supervisors	-	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Quality Assurance Dist. Tech	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Distribution Records Drafter	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Engineering Aide IV	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Total Non-Bargaining	22.0	24.0	22.0	24.0	24.0	24.0	24.0	24.0
Bargaining								
Job Leader	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
H. E. Operator II	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Machinist	1.0	1.0	-	1.0	1.0	1.0	1.0	1.0
H. E. Operator I	1.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Operator II	5.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Operator I	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Job Leader - Meter Room	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Field Rep/Inspector III	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Field Rep/Inspector II	2.0	2.0	1.0	2.0	2.0	2.0	2.0	2.0
Group Leader - Meter Reading	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Field Rep/Inspector I	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Meter Serviceman IV	9.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Maintenance Tech II	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Maintenance Tech I	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Shut-Off Clerk	1.0	-	-	-	-	-	-	-
Auditor I	1.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Cust. Serv. & Billing	7.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Data Processor	2.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Courier / Supply Clerk	1.0	-	-	-	-	-	-	-
Total Bargaining	48.0	44.0	42.0	44.0	44.0	44.0	44.0	44.0
Total Full-Time Employees	70.0	68.0	64.0	68.0	68.0	68.0	68.0	68.0

Water Works Capital – 622

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014	2015	Forecast			
	Actual	Actual	Amended Budget	Actual	Proposed Budget	2016	2017	2018	2019
REVENUE									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	644,882	13,709	10,000	6,817	10,000	10,000	10,000	10,000	10,000
Transfers In	3,146,599	-	-	-	-	800,000	800,000	800,000	800,000
Total Revenue	3,791,481	13,709	10,000	6,817	10,000	810,000	810,000	810,000	810,000
EXPENDITURES									
Expenditures by Cost Center									
Supply & Treatment Operations	223,650	242,800	579,958	1,853	94,000	335,000	45,000	40,000	40,000
Distribution Operations	786,527	384,501	376,300	1,800	633,000	634,000	687,000	630,000	455,000
Customer Service & Admin	38,950	-	22,000	-	26,000	-	-	-	-
Total Cost Center Expenditures	1,049,127	627,301	978,258	3,653	753,000	969,000	732,000	670,000	495,000
Expenditures by Account Type									
Personnel									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-
Supplies									
	38,950	2,704	-	-	-	-	-	-	-
Services & Charges									
Professional Services	-	22,450	3,600	3,600	-	-	-	-	-
Printing & Advertising	-	-	-	53	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	228,871	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	251,321	3,600	3,653	-	-	-	-	-
Capital									
	1,010,177	373,276	974,658	-	753,000	969,000	732,000	670,000	495,000
Total Expenditures by Type	1,049,127	627,301	978,258	3,653	753,000	969,000	732,000	670,000	495,000
Net Surplus / (Deficit)	2,742,354	(613,592)	(968,258)	3,164	(743,000)	(159,000)	78,000	140,000	315,000
Beginning Cash Balance	1,402,963	4,145,317	3,531,725	3,531,725	2,563,467	1,820,467	1,661,467	1,739,467	1,879,467
Cash Adjustments	-	-	-	-	-	-	-	-	-
Ending Cash Balance	4,145,317	3,531,725	2,563,467	3,534,889	1,820,467	1,661,467	1,739,467	1,879,467	2,194,467
Cash Reserves Target	262,282	156,825	244,565	913	188,250	242,250	183,000	167,500	123,750

Significant Revenue and Expenditure Change

Capital acquisition funding is not required from operational monies in 2015. Future accumulative transfers are necessary for new acquisitions, construction, and improving fixed assets.

Fund Description & Purpose

Fund is used to pay for capital expenditures of the water utility operations including supply and treatment operations, water distribution operations, and back office customer service operations. Monies are transferred as required from the water utility operating fund to provide necessary cash for the asset acquisitions.

Water Works Bond Capital – 623

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014 Actual	2015 Proposed Budget	Forecast				
	Actual	Actual	Amended Budget			2016	2017	2018	2019	
REVENUE										
Property Taxes	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Other Income	8,455,624	16,550	5,000	1,308	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-
Total Revenue	8,455,624	16,550	5,000	1,308	-	-	-	-	-	-
EXPENDITURES										
Expenditures by Cost Center										
Supply & Treatment Operations	130,946	3,069,646	640,480	430,218	-	-	-	-	-	-
Distribution Operations	1,667,011	1,937,111	170,531	17,780	-	-	-	-	-	-
Bond Closing Cost	424,359	-	-	-	-	-	-	-	-	-
Debt Service Reserve Funding	577,286	-	-	-	-	-	-	-	-	-
Total Cost Center Expenditures	2,799,602	5,006,757	811,011	447,998	-	-	-	-	-	-
Expenditures by Account Type										
Personnel										
Salaries & Wages	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-
Supplies	-	2,262,254	209,422	17,780	-	-	-	-	-	-
Services & Charges										
Professional Services	424,359	50,350	5,650	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	65,259	68,426	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Debt Service:										
Principal	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-
Transfers Out	577,286	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	1,001,645	115,609	74,076	-	-	-	-	-	-	-
Capital	1,797,957	2,628,894	527,513	430,218	-	-	-	-	-	-
Total Expenditures by Type	2,799,602	5,006,757	811,011	447,998	-	-	-	-	-	-
Net Surplus / (Deficit)	5,656,022	(4,990,207)	(806,011)	(446,690)	-	-	-	-	-	-
Beginning Cash Balance	146,815	5,802,837	812,630	812,630	-	-	-	-	-	-
Cash Adjustments	-	-	(6,619)	(1)	-	-	-	-	-	-
Ending Cash Balance	5,802,837	812,630	-	365,939	-	-	-	-	-	-
Cash Reserves Target	699,901	1,251,689	202,753	112,000	-	-	-	-	-	-

Significant Revenue and Expenditure Change

The 2012 Revenue Bond financing proceeds will be fully expended in 2014.

Fund Description & Purpose

The restricted fund is used for the purpose of segregating financed capital.

2014 Accomplishments & Outcomes

- Construction completion for the Pinhook Water Treatment Plant Efficiency Project.
- Secured the balance of meters needed for the exchange program.

Key Performance Indicators

Measure	City Goal	Type	2016 Long Term Goal	2013 Actual	2014 Estimated	2015 Target
Pinhook Upgrade Project Completion	GG	outcome	0	93 %	100%	0

Water Works Customer Deposit – 624

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014 Actual	2015	Forecast			
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019
REVENUE									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	6,864	4,861	6,000	2,817	6,000	6,000	6,000	6,000	6,000
Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	6,864	4,861	6,000	2,817	6,000	6,000	6,000	6,000	6,000
EXPENDITURES									
Expenditures by Cost Center									
Transfer Out - Operating Fund	6,864	4,901	6,000	2,817	6,000	6,000	6,000	6,000	6,000
Total Cost Center Expenditures	6,864	4,901	6,000	2,817	6,000	6,000	6,000	6,000	6,000
Expenditures by Account Type									
Personnel									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-
Supplies									
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-
Transfers Out	6,864	4,901	6,000	2,817	6,000	6,000	6,000	6,000	6,000
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	6,864	4,901	6,000	2,817	6,000	6,000	6,000	6,000	6,000
Capital									
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	6,864	4,901	6,000	2,817	6,000	6,000	6,000	6,000	6,000
Net Surplus / (Deficit)	-	(40)	-	-	-	-	-	-	-
Beginning Cash Balance	1,379,830	1,408,694	1,452,815	1,452,815	1,452,815	1,452,815	1,452,815	1,452,815	1,452,815
Cash Adjustments	28,864	44,161	-	12,605	-	-	-	-	-
Ending Cash Balance	1,408,694	1,452,815	1,452,815	1,465,420	1,452,815	1,452,815	1,452,815	1,452,815	1,452,815
Cash Reserves Target	1,716	1,225	1,500	704	1,500	1,500	1,500	1,500	1,500

Significant Revenue and Expenditure Change

Fund is used to retain security deposits collected from customers when establishing new service. Upon termination of service, the deposit is returned to the customer through application on the final invoice.

Fund Description & Purpose

Fund used to retain security deposits collected from customers when establishing new service. Upon termination of service, the deposit is returned to the customer through application on the final invoice.

Water Works Sinking Fund – 625

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014	2015	Forecast			
	Actual	Actual	Amended Budget	Actual	Proposed Budget	2016	2017	2018	2019
REVENUE									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	3,961	2,064	5,000	944	5,000	5,000	5,000	5,000	5,000
Transfers In	1,642,783	2,053,940	2,052,224	1,024,860	2,045,078	2,047,031	2,047,342	2,040,875	2,052,738
Total Revenue	1,646,744	2,056,004	2,057,224	1,025,804	2,050,078	2,052,031	2,052,342	2,045,875	2,057,738
EXPENDITURES									
Expenditures by Cost Center									
Principal	821,847	1,241,768	1,281,835	-	1,312,053	1,352,424	1,392,954	1,428,648	1,484,510
Interest	823,943	809,672	767,889	383,870	731,025	692,607	652,388	610,227	566,228
Agent Fees	1,750	1,800	2,500	-	2,000	2,000	2,000	2,000	2,000
Transfer Out Operating Fund	3,961	2,064	5,000	944	5,000	5,000	5,000	5,000	5,000
Total Cost Center Expenditures	1,651,501	2,055,304	2,057,224	384,814	2,050,078	2,052,031	2,052,342	2,045,875	2,057,738
Expenditures by Account Type									
Personnel									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-
Supplies									
	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Debt Service:									
Principal	821,847	1,241,768	1,281,835	-	1,312,053	1,352,424	1,392,954	1,428,648	1,484,510
Interest & Fees	825,693	811,472	770,389	383,870	733,025	694,607	654,388	612,227	568,228
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-
Transfers Out	3,961	2,064	5,000	944	5,000	5,000	5,000	5,000	5,000
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	1,651,501	2,055,304	2,057,224	384,814	2,050,078	2,052,031	2,052,342	2,045,875	2,057,738
Capital									
	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	1,651,501	2,055,304	2,057,224	384,814	2,050,078	2,052,031	2,052,342	2,045,875	2,057,738
Net Surplus / (Deficit)	(4,757)	700	-	640,990	-	-	-	-	-
Beginning Cash Balance	9,394	4,637	5,337	5,337	5,337	5,337	5,337	5,337	5,337
Cash Adjustments	-	-	-	-	-	-	-	-	-
Ending Cash Balance	4,637	5,337	5,337	646,327	5,337	5,337	5,337	5,337	5,337
Cash Reserves Target	412,875	513,826	514,306	96,204	512,520	513,008	513,086	511,469	514,435

Significant Revenue and Expenditure Change

Fund is used to disburse principal and interest payments on obligated debt to paying agent trustees. Source of monies for debt repayment are transfers from the water utility operating fund. The 2000 SRF Loan is scheduled to retire at the end of 2019. Original loan amount is \$2,600,000.

Fund Description & Purpose

Fund is used to disburse principal and interest payments on obligated debt to paying agent trustees. Source of monies for debt repayment are transfers from the water utility operating fund

Water Works Bond Reserve – 626

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014	2015	Forecast				
	Actual	Actual	Amended Budget	Actual	Proposed Budget	2016	2017	2018	2019	
REVENUE										
Property Taxes	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Other Income	3,221	4,767	5,500	3,007	-	-	-	-	-	-
Transfers In	882,064	249,221	84,573	51,384	-	-	-	-	-	-
Total Revenue	885,285	253,988	90,073	54,391	-	-	-	-	-	-
EXPENDITURES										
Expenditures by Cost Center										
	-	-	-	-	-	-	-	-	-	-
Total Cost Center Expenditures	-	-	-	-	-	-	-	-	-	-
Expenditures by Account Type										
Personnel										
Salaries & Wages	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-
Supplies										
	-	-	-	-	-	-	-	-	-	-
Services & Charges										
Professional Services	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
Capital										
	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	-	-	-	-	-	-	-	-	-	-
Net Surplus / (Deficit)	885,285	253,988	90,073	54,391	-	-	-	-	-	-
Beginning Cash Balance	426,403	1,311,688	1,565,676	1,565,676	1,655,749	1,655,749	1,655,749	1,655,749	1,655,749	1,655,749
Cash Adjustments	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance	1,311,688	1,565,676	1,655,749	1,620,067	1,655,749	1,655,749	1,655,749	1,655,749	1,655,749	1,655,749
Cash Reserves Target	-	-	-	-	-	-	-	-	-	-

Significant Revenue and Expenditure Change

Maximum reserve requirement amount of \$1,641,654 will be met in 2014 to comply with debt service bond covenants. A budget transfer request will be arranged later this year to adjust downward the transfer in revenue. The interest income earnings in this fund have not previously transferred out to the operating fund.

Fund Description & Purpose

Restricted funds required to ensure compliance with certain debt service bond covenants. Balance in fund is determined by debt service financing arrangements at bond issuance. Funds on deposit with trustee, Bank of New York Trust account.

Water Works Reserve – O&M – 629

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014	2015	Forecast			
	Actual	Actual	Amended Budget	Actual	Proposed Budget	2016	2017	2018	2019
REVENUE									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	9,729	6,927	8,500	3,983	8,500	8,500	8,500	8,500	8,500
Transfers In	121,426	45,301	61,812	53,507	154,249	37,185	89,319	70,937	93,654
Total Revenue	131,155	52,228	70,312	57,490	162,749	45,685	97,819	79,437	102,154
EXPENDITURES									
Expenditures by Cost Center									
Transfer Out - Operating Fund	9,729	6,927	8,500	3,983	8,500	8,500	8,500	8,500	8,500
Total Cost Center Expenditures	9,729	6,927	8,500	3,983	8,500	8,500	8,500	8,500	8,500
Expenditures by Account Type									
Personnel									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-
Supplies									
	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-
Transfers Out	9,729	6,927	8,500	3,983	8,500	8,500	8,500	8,500	8,500
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	9,729	6,927	8,500	3,983	8,500	8,500	8,500	8,500	8,500
Capital									
	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	9,729	6,927	8,500	3,983	8,500	8,500	8,500	8,500	8,500
Net Surplus / (Deficit)	121,426	45,301	61,812	53,507	154,249	37,185	89,319	70,937	93,654
Beginning Cash Balance	1,864,805	1,986,231	2,031,532	2,031,532	2,085,039	2,239,288	2,276,473	2,365,792	2,436,729
Cash Adjustments	-	-	(8,305)	-	-	-	-	-	-
Ending Cash Balance	1,986,231	2,031,532	2,085,039	2,085,039	2,239,288	2,276,473	2,365,792	2,436,729	2,530,383
Cash Reserves Target	2,432	1,732	2,125	996	2,125	2,125	2,125	2,125	2,125

Significant Revenue and Expenditure Change

The Water Works Reserve- O & M Fund is for the purpose of holding funds in the reserve for fiscal protection against the risk of revenue shortfalls. The transfer in revenue monies is for the purpose of satisfying the cash reserve requirement. Interest earnings on investments are transferred out to the operating fund.

Fund Description & Purpose

Restricted cash fund is for the purpose of holding funds in the reserve for fiscal protection against risk of revenue shortfalls.

Sewer Repair Insurance – 640

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014		2015	Forecast			
	Actual	Actual	Amended Budget	6/30/2014 Actual	Proposed Budget	2016	2017	2018	2019
REVENUE									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	544,920	548,665	573,570	289,559	548,000	548,000	548,000	548,000	548,000
Interfund Allocations	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	5,003	4,204	4,700	2,725	1,200	1,200	1,200	1,200	1,200
Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	549,923	552,869	578,270	292,284	549,200	549,200	549,200	549,200	549,200
EXPENDITURES									
Expenditures by Cost Center									
	-	-	-	-	-	-	-	-	-
Total Cost Center Expenditures	-	-	-	-	-	-	-	-	-
Expenditures by Account Type									
Personnel									
Salaries & Wages	51,077	87,901	128,867	57,563	148,484	141,896	144,731	147,623	150,573
Fringe Benefits	17,809	24,354	48,520	19,055	58,358	58,702	62,199	65,998	70,129
Total Personnel	68,886	112,255	177,387	76,618	206,842	200,598	206,930	213,621	220,702
Supplies	21,290	15,876	17,115	5,351	28,603	22,581	23,032	23,493	23,963
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	160	-	-	-	-	-	-	-
Utilities	360	360	360	73	384	392	400	408	416
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	190,443	179,970	305,599	55,641	257,475	257,520	257,646	257,778	257,917
Interfund Allocations	-	8,940	15,082	7,543	16,443	16,936	17,444	17,968	18,507
Debt Service:									
Principal	14,218	26,680	26,580	13,491	27,512	27,928	14,122	-	-
Interest & Fees	-	1,755	1,855	727	944	528	107	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Other Services & Charges	14,578	5,028	6,000	2,135	7,500	7,650	7,803	7,959	8,118
Total Services & Charges	219,599	222,893	355,476	79,609	310,258	310,954	297,522	284,113	284,958
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	309,775	351,024	549,978	161,578	545,703	534,133	527,484	521,227	529,623
Net Surplus / (Deficit)	240,148	201,845	28,292	130,706	3,497	15,067	21,716	27,973	19,577
Beginning Cash Balance	921,234	1,160,017	1,363,695	1,363,695	1,391,987	1,395,484	1,410,551	1,432,267	1,460,240
Cash Adjustments	(1,365)	1,833	-	-	-	-	-	-	-
Ending Cash Balance	1,160,017	1,363,695	1,391,987	1,494,401	1,395,484	1,410,551	1,432,267	1,460,240	1,479,817
Cash Reserves Target	61,955	70,205	109,996	32,316	109,141	106,827	105,497	104,245	105,925

Significant Revenue and Expenditure Change

EXPENSES - Personnel costs include \$7,677.00 for "27th" payroll.

2014 Accomplishments & Outcomes

- Implemented pre-qualification program for contractors providing field services for program

- Through ordinance, reduced co-pay for program.

2015 Department Goals & Objectives & Linkage to City Goals

Good Government (GG)

- Evaluate fee structure to provide potential for additional contractors in pre-qualification

Full-Time Employees

Position	2013 Actual	2014 Amended Budget	6/30/2014 Actual	2015 Proposed Budget	Forecast				
					2016	2017	2018	2019	
Staffing (Full-Time Employees)									
Non-Bargaining									
1 - Superintendent V	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Total Non-Bargaining	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Bargaining									
Total Bargaining	-	-	-	-	-	-	-	-	-
Total Full-Time Employees	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0

Sewage Works Operations – 641

Fund Summary – Operating and Capital Budget Summary

Description	2014				2015 Proposed Budget	Forecast			
	2012 Actual	2013 Actual	Amended Budget	6/30/2014 Actual		2016	2017	2018	2019
REVENUE									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	30,906,614	31,675,219	34,894,568	16,407,801	35,209,467	37,101,190	38,956,250	40,904,063	42,949,266
Interfund Allocations	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	91,049	94,066	79,560	44,112	110,000	110,000	110,000	110,000	110,000
Transfers In	99,281	15,258	15,000	6,556	15,000	15,000	15,000	15,000	15,000
Total Revenue	31,096,944	31,784,543	34,989,128	16,458,469	35,334,467	37,226,190	39,081,250	41,029,063	43,074,266
EXPENDITURES									
Expenditures by Cost Center									
Sewers	4,243,604	4,652,501	5,132,912	2,174,628	5,132,275	5,193,334	5,336,808	5,419,331	5,544,701
Wastewater	23,844,393	22,703,366	28,766,521	15,046,337	29,941,245	29,213,777	28,192,060	28,549,384	27,423,589
Clay Utilities	2,666	7,160	1,000	(1,137)	500	200	100	-	-
Concrete Crew	222,285	374,730	453,145	191,955	449,088	433,133	446,092	459,709	474,037
Organic Resources	842,392	1,127,611	1,202,616	503,632	1,420,075	1,474,786	1,500,161	1,526,883	1,563,709
LTCP costs	-	-	-	-	-	3,489,000	3,075,000	4,459,000	7,440,000
Total Cost Center Expenditures	29,155,340	28,865,368	35,556,194	17,915,416	36,943,183	39,804,230	38,550,221	40,414,307	42,446,036
Expenditures by Account Type									
Personnel									
Salaries & Wages	4,117,539	4,632,447	4,987,278	2,461,040	5,254,331	5,171,868	5,275,166	5,380,528	5,495,255
Fringe Benefits	1,364,949	1,639,838	1,901,329	896,117	2,148,231	2,217,150	2,352,687	2,500,148	2,662,098
Total Personnel	5,482,488	6,272,285	6,888,607	3,357,157	7,402,562	7,389,018	7,627,853	7,880,676	8,157,353
Supplies	1,603,978	1,768,615	2,416,226	770,653	1,980,698	2,013,579	2,070,906	2,112,044	2,152,894
Services & Charges									
Professional Services	720,204	957,811	1,700,330	335,993	938,500	948,483	965,285	982,413	999,874
Printing & Advertising	2,590	1,927	2,395	959	2,500	3,265	3,279	3,294	3,309
Utilities	835,259	830,942	999,161	454,708	993,925	1,013,432	1,029,387	1,045,711	1,061,024
Education & Training	8,881	11,580	20,530	4,097	28,500	28,500	28,500	28,500	28,500
Travel	13,733	8,851	15,540	4,175	17,750	15,430	15,613	15,799	15,990
Repairs & Maintenance	1,228,712	1,180,715	1,724,535	570,546	2,018,801	1,869,053	1,914,627	1,962,218	2,011,932
Interfund Allocations	2,681,424	2,539,680	2,331,202	1,141,288	2,395,178	2,463,908	2,534,979	2,608,130	2,686,373
Debt Service:									
Principal	100,575	242,055	345,726	148,229	511,761	540,229	535,571	397,034	356,692
Interest & Fees	-	31,774	38,757	16,371	43,423	41,472	31,077	21,093	12,364
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	2,405,289	2,775,553	2,914,333	1,457,166	3,497,197	3,602,113	3,710,176	3,821,482	3,378,508
Transfers Out	11,900,317	9,667,884	13,548,940	8,779,478	14,875,700	17,885,215	16,039,874	17,437,809	18,868,815
Other Services & Charges	2,157,031	2,538,695	2,609,912	874,592	2,236,687	2,500,832	2,568,702	2,639,181	2,712,408
Total Services & Charges	22,054,015	20,787,467	26,251,361	13,787,602	27,559,922	30,911,932	29,377,070	30,962,664	32,135,789
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	29,140,481	28,828,367	35,556,194	17,915,412	36,943,182	40,314,529	39,075,829	40,955,384	42,446,036
Net Surplus / (Deficit)	1,956,463	2,956,176	(567,066)	(1,456,943)	(1,608,715)	(3,088,339)	5,421	73,679	628,230
Beginning Cash Balance	2,716,928	4,431,152	7,285,553	7,285,553	6,718,487	5,109,772	2,021,433	2,026,854	2,100,533
Cash Adjustments	(242,239)	(101,775)	-	(22,147)	-	-	-	-	-
Ending Cash Balance	4,431,152	7,285,553	6,718,487	5,806,463	5,109,772	2,021,433	2,026,854	2,100,533	2,728,763
Cash Reserves Target	1,457,024	1,441,418	1,777,810	895,771	1,847,159	2,015,726	1,953,791	2,047,769	2,122,302

Significant Revenue and Expenditure Change

The approved 5% Sewer rate increase is impacted by unrealized revenue from industrial/commercial customer loss, resulting in a net budgeted increase of 2.2%. Other income budgeted increase is expected from inter-fund activities. Personnel cost increase due to overall 2% wage increase, an additional payroll in 2015, and large increase in health insurance rates. Overall supplies costs are expected to decrease due to belt tightening. The Professional Services amended budget number includes large dollar roll-over engineering dollars, making the variance look unusual. Travel and education cost increases are budgeted to aid and support staff to pursue job-related training and skill upgrades. PILOT increase helps support General Fund activities.

Fund Description & Purpose

Operation and maintenance of the City's sewage funds. Includes Organic Resources.

2014 Accomplishments & Outcomes

- Wastewater - We had zero NPDES permit violations in the past 12 months.
- Wastewater - We had two CSO dry weather overflows in the past 12 months-both were due to events we could not control.
- Wastewater - EmNet reports that we have reduced the volume by 23%.
- Wastewater - We have reduced the backlog of compost materials by 20%.

2015 Department Goals & Objectives & Linkage to City Goals

Good Government (GG)

- Wastewater - Maintain WWTP NPDES permit parameters to 100% compliance
- Wastewater - Reduce backlog of plastics laden compost at Organic Resources to zero.
- Wastewater - Goal of zero CSO dry weather overflows for permit compliance.

Key Performance Indicators

Measure	City Goal	Type	2016	2013	2014	2015
			Long Term Goal	Actual	Estimated	Target
Wastewater - NPDES Permit violations	GG	effectiveness	0	0	0	0
Wastewater - Dry weather overflows	GG	quality	0	2	1	0

2015 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Wastewater - Change the identity and name of the Wastewater Plant so we are more aligned with a green "sustainability" vision.

Full-Time Employees

Position	2013	2014	6/30/2014 Actual	2015	Forecast			
	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019
Staffing (Full-Time Employees)								
Non-Bargaining								
Division Director Environ. Services	1.0	1.0	1.0	-	-	-	-	-
Director of Utilities				0.5	0.5	0.5	0.5	0.5
Asst. Director of Utilities				0.5	0.5	0.5	0.5	0.5
Director of Wastewater Maint.	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Maintenance Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Operations Manager	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Superintendent V	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Mgr. Environmental Compliance	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Director of Financial Services	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Industrial Pre-treatment Specialist I	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Chemist / Safety Officer	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Chemist	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Chemist Lead	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Assistant City Engineer	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Director of SCADA Infor. Systems	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Manager of Parts Maintenance	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Assistant I	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
SCADA Instrument Specialist	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Operations Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Secretary V	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Director, CSO Project Management	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Manager of Sewer Operations	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Superintendent III	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Superintendent V	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Accounting Clerk	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Total Non-Bargaining	29.0	29.0	29.0	29.0	29.0	29.0	29.0	29.0
Bargaining								
Lead Operator	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Senior Operator	5.0	5.0	6.0	6.0	6.0	6.0	6.0	6.0
General Operator	5.0	4.0	3.0	3.0	3.0	3.0	3.0	3.0
Maintenance Lead	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Maintenance Repair	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Maintenance Electrician V	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Sanitation Operator	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Lift Station Rep. II	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
CSO Rep. II	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
General Laborer	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Heavy Equipment Operator II	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Job Leader	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Heavy Equipment Operator I	7.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0
Operator III	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0
Operator II	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
	-	-	-	-	-	-	-	-
Total Bargaining	56.0	60.0	60.0	60.0	60.0	60.0	60.0	60.0
Total Full-Time Employees	85.0	89.0	89.0	89.0	89.0	89.0	89.0	89.0

Sewage Works Capital – 642

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	2014	2015	Forecast			
	Actual	Actual	Amended Budget	6/30/2014 Actual	Proposed Budget	2016	2017	2018	2019
REVENUE									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	46,026	194,410	39,000	10,028	39,000	20,000	20,000	15,000	15,000
Transfers In	4,450,000	-	4,000,000	4,000,000	5,359,000	8,890,500	7,064,500	8,594,000	11,301,000
Total Revenue	4,496,026	194,410	4,039,000	4,010,028	5,398,000	8,910,500	7,084,500	8,609,000	11,316,000
EXPENDITURES									
Expenditures by Cost Center									
Sewers	3,394,911	2,590,387	3,247,718	1,047,184	3,137,000	3,191,000	2,808,000	2,890,000	2,575,000
Wastewater	2,011,302	2,422,565	6,188,317	1,595,743	2,222,000	1,699,500	656,500	704,000	726,000
LTCP Projects	-	-	-	-	-	4,000,000	3,600,000	5,000,000	8,000,000
Total Cost Center Expenditures	5,406,213	5,012,952	9,436,035	2,642,927	5,359,000	8,890,500	7,064,500	8,594,000	11,301,000
Expenditures by Account Type									
Personnel									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-
Supplies									
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	-	201,936	133,264	43,269	-	-	-	-	-
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	-	201,936	133,264	43,269	-	-	-	-	-
Capital	5,406,213	4,811,016	9,302,771	2,599,659	5,359,000	8,890,500	7,064,500	8,594,000	11,301,000
Total Expenditures by Type	5,406,213	5,012,952	9,436,035	2,642,927	5,359,000	8,890,500	7,064,500	8,594,000	11,301,000
Net Surplus / (Deficit)	(910,187)	(4,818,542)	(5,397,035)	1,367,101	39,000	20,000	20,000	15,000	15,000
Beginning Cash Balance	9,819,500	8,863,109	4,044,567	4,044,567	304,326	343,326	363,326	383,326	398,326
Cash Adjustments	(46,204)	-	1,656,794	-	-	-	-	-	-
Ending Cash Balance	8,863,109	4,044,567	304,326	5,411,668	343,326	363,326	383,326	398,326	413,326
Cash Reserves Target	-	-	-	-	-	-	-	-	-

Significant Revenue and Expenditure Change

The increase in "transfers in" from Fund 641 moves cash generated from prior and current year sewage rate adjustments into this fund to be used to acquire capital assets and help fund mandated long term control projects.

Fund Description & Purpose

Fund used to acquire capital assets for the Sewage Works operations. Monies are transferred from operating Fund 641 and potentially other sources to fund capital asset acquisitions.

2014 Accomplishments & Outcomes

See Fund 641

Sewage Works Reserve – O&M – 643

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014	2015	Forecast			
	Actual	Actual	Amended Budget	Actual	Proposed Budget	2016	2017	2018	2019
REVENUE									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	15,457	11,036	15,000	6,556	15,000	15,000	15,000	15,000	15,000
Transfers In	-	200,296	223,715	129,964	235,612	-	98,575	77,657	100,191
Total Revenue	15,457	211,332	238,715	136,520	250,612	15,000	113,575	92,657	115,191
EXPENDITURES									
Expenditures by Cost Center									
Wastewater	74,960	11,036	15,000	6,556	15,000	15,000	15,000	15,000	15,000
Total Cost Center Expenditures	74,960	11,036	15,000	6,556	15,000	15,000	15,000	15,000	15,000
Expenditures by Account Type									
Personnel									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-
Supplies									
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-
Transfers Out	74,960	11,036	15,000	6,556	15,000	10,725	15,000	15,000	15,000
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	74,960	11,036	15,000	6,556	15,000	10,725	15,000	15,000	15,000
Capital									
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	74,960	11,036	15,000	6,556	15,000	10,725	15,000	15,000	15,000
Net Surplus / (Deficit)	(59,503)	200,296	223,715	129,964	235,612	4,275	98,575	77,657	100,191
Beginning Cash Balance	3,151,807	3,092,304	3,292,600	3,292,600	3,516,315	3,751,927	3,756,202	3,854,777	3,932,434
Cash Adjustments	-	-	-	-	-	-	-	-	-
Ending Cash Balance	3,092,304	3,292,600	3,516,315	3,422,564	3,751,927	3,756,202	3,854,777	3,932,434	4,032,625
Cash Reserves Target	2,873,935	3,194,053	3,668,610	1,522,960	3,678,649	3,738,967	3,830,092	3,920,380	3,930,323

Significant Revenue and Expenditure Change

Interest earnings are transferred out to fund 641 annually. Cash Reserves Target is equal to 16.67% of expenditures (net of transfers) of Fund 641.

Fund Description & Purpose

The Sewage Works utility is required to maintain operations and maintenance (O&M) cash reserves equal to two months of operating expenditures (16.7%) per bond covenants.

Sewage Works Debt Service – 649

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014	2015	Forecast			
	Actual	Actual	Amended Budget	Actual	Proposed Budget	2016	2017	2018	2019
REVENUE									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	14,736	10,232	7,000	4,588	7,000	7,000	7,000	7,000	7,000
Transfers In	8,354,292	9,453,493	9,797,645	4,649,514	9,281,088	9,265,391	9,255,243	9,134,776	7,883,374
Total Revenue	8,369,028	9,463,725	9,804,645	4,654,102	9,288,088	9,272,391	9,262,243	9,141,776	7,890,374
EXPENDITURES									
Expenditures by Cost Center									
	-	-	-	-	-	-	-	-	-
Total Cost Center Expenditures	-	-	-	-	-	-	-	-	-
Expenditures by Account Type									
Personnel									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-
Supplies									
	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Debt Service:									
Principal	4,736,450	5,080,425	5,954,511	-	6,103,712	6,258,032	6,427,472	6,607,038	5,421,732
Interest & Fees	3,488,590	4,436,539	3,847,520	1,674,352	3,178,397	3,010,766	2,830,786	2,645,043	2,452,683
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	8,225,040	9,516,964	9,802,031	1,674,352	9,282,109	9,268,798	9,258,258	9,252,081	7,874,415
Capital									
	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	8,225,040	9,516,964	9,802,031	1,674,352	9,282,109	9,268,798	9,258,258	9,252,081	7,874,415
Net Surplus / (Deficit)	143,988	(53,239)	2,614	2,979,750	5,979	3,593	3,985	(110,305)	15,959
Beginning Cash Balance	692,058	836,046	782,807	782,807	785,421	791,400	794,993	798,978	688,673
Cash Adjustments	-	-	-	-	-	-	-	-	-
Ending Cash Balance	836,046	782,807	785,421	3,762,557	791,400	794,993	798,978	688,673	704,632
Cash Reserves Target	-	-	-	-	-	-	-	-	-

Significant Revenue and Expenditure Change

The required reserve for older debt was fully funded in 2013. New bond issue reserves are fully funded from the bond proceeds at the time of issue. Funds are held in reserve at a separate financial institution to satisfy bond covenants. The expenses shown in 2013 resulted from the refunding of the 2004 bond and 1998 SRF loan.

Fund Description & Purpose

Fund used to hold mandatory bond reserve monies according to bond covenants.

Project ReLeaf – 655

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014 Actual	2015	Forecast				
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019	
REVENUE										
Property Taxes	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	428,726	433,026	429,000	217,828	429,000	429,000	429,000	429,000	429,000	429,000
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Other Income	4,230	2,914	2,700	1,920	2,700	2,700	2,700	2,700	2,700	2,700
Transfers In	-	-	-	-	-	-	-	-	-	-
Total Revenue	432,956	435,940	431,700	219,748	431,700	431,700	431,700	431,700	431,700	431,700
EXPENDITURES										
Expenditures by Cost Center										
	-	-	-	-	-	-	-	-	-	-
Total Cost Center Expenditures	-	-	-	-	-	-	-	-	-	-
Expenditures by Account Type										
Personnel										
Salaries & Wages	43,772	38,008	59,252	1,216	59,252	59,252	59,252	59,252	59,252	59,252
Fringe Benefits	3,645	3,347	5,126	241	4,829	4,829	4,829	4,829	4,829	4,829
Total Personnel	47,417	41,355	64,378	1,457	64,081	64,081	64,081	64,081	64,081	64,081
Supplies	6,688	6,081	8,369	-	6,000	4,810	4,810	4,810	4,810	4,810
Services & Charges										
Professional Services	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	20,506	12,791	5,000	605	5,000	5,250	5,513	5,788	6,078	6,078
Interfund Allocations	20,940	18,936	23,583	11,793	25,058	27,503	28,328	29,178	30,053	30,053
Debt Service:										
Principal	-	22,103	67,079	33,661	68,587	69,615	70,659	48,404	-	-
Interest & Fees	-	1,135	5,705	2,448	3,632	2,603	1,560	576	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-
Transfers Out	240,000	250,000	250,000	-	350,000	350,000	350,000	350,000	350,000	350,000
Other Services & Charges	5,101	5,367	6,000	2,204	6,000	-	-	-	-	-
Total Services & Charges	286,547	310,332	357,367	50,710	458,277	454,971	456,060	433,946	386,131	386,131
Capital	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	340,652	357,768	430,114	52,167	528,358	523,862	524,951	502,837	455,022	455,022
Net Surplus / (Deficit)	92,304	78,172	1,586	167,581	(96,658)	(92,162)	(93,251)	(71,137)	(23,322)	(23,322)
Beginning Cash Balance	767,517	859,452	938,578	938,578	940,164	843,506	751,343	658,092	586,955	586,955
Cash Adjustments	(369)	954	-	-	-	-	-	-	-	-
Ending Cash Balance	859,452	938,578	940,164	1,106,159	843,506	751,343	658,092	586,955	563,633	563,633
Cash Reserves Target	68,130	71,554	86,023	10,433	105,672	104,772	104,990	100,567	91,004	91,004

Significant Revenue and Expenditure Change

Transfer out to MVH to cover a portion of costs paid for Project ReLeaf increased by \$100,000.00 in 2015. Includes wages, benefits, overtime, vehicle maintenance and fuel.

Fund Description & Purpose

Fund used to account for the fall seasonal leaf pickup collections in the City. Funding provided through a user fee charged on the monthly water bills. The Street department provides supervision and equipment for the ReLeaf program and a transfer is made to MVH fund 202 to cover these costs.

2014 Accomplishments & Outcomes

- Conducted Spring and Fall ReLeaf sweeps

2015 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

- Conduct Fall and Spring leaf collection activities. Sweep City twice in the Fall and once in the Spring
- Develop Fall schedule map early, and aggressively communicate schedule with stakeholders
- Ensure that Fall and Spring sweeps have call-in opportunities for early call-in leaf pick-up

2011 Sewer Bond – 659

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014	2015	Forecast			
	Actual	Actual	Amended Budget	Actual	Proposed Budget	2016	2017	2018	2019
REVENUE									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	91,421	30,970	25,000	14,021	6,000	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	91,421	30,970	25,000	14,021	6,000	-	-	-	-
EXPENDITURES									
Expenditures by Cost Center									
Sewers	9,660,707	2,041,330	593,617	96,627	250,000	-	-	-	-
Wastewater	-	307,651	13,004,869	2,396,280	1,756,000	-	-	-	-
Total Cost Center Expenditures	9,660,707	2,348,981	13,598,486	2,492,907	2,006,000	-	-	-	-
Expenditures by Account Type									
Personnel									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-
Supplies									
-	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	399,253	261,589	705,491	1,764	306,000	-	-	-	-
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	399,253	261,589	705,491	1,764	306,000	-	-	-	-
Capital	9,261,454	2,087,392	12,892,995	2,491,143	1,700,000	-	-	-	-
Total Expenditures by Type	9,660,707	2,348,981	13,598,486	2,492,907	2,006,000	-	-	-	-
Net Surplus / (Deficit)	(9,569,286)	(2,318,011)	(13,573,486)	(2,478,886)	(2,000,000)	-	-	-	-
Beginning Cash Balance	19,735,796	10,166,510	7,848,499	7,848,499	2,000,000	-	-	-	-
Cash Adjustments	-	-	7,724,987	-	-	-	-	-	-
Ending Cash Balance	10,166,510	7,848,499	2,000,000	5,369,613	-	-	-	-	-
Cash Reserves Target	-	-	-	-	-	-	-	-	-

Significant Revenue and Expenditure Change

Bond to be fully spent in 2015. No forecast for 2016 through 2019.

Fund Description & Purpose

2011 Sewer Bond to be used to fund various wastewater and sewer projects related to the long term control project.

2014 Accomplishments & Outcomes

- Remained in compliance with the requirements of the EPA Consent Decree
- Completed Phase 3 of Diamond Ave. Trunk Storm Sewer project
- Completed Phase 4 of East Bank Storm Sewer project
- Continued construction on WWTP Digester #2 upgrade
- Started design work for the rehab of WWTP clarifiers #6 & #7

2015 Department Goals & Objectives & Linkage to City Goals

Good Government (GG)

- Remain in compliance with EPA Consent Decree
- Design and construct CSO LTCP projects

Key Performance Indicators

Measure	City Goal	Type	2016	2013	2014	2015
			Long Term Goal	Actual	Estimated	Target
Remain in compliance with EPA Consent Decree	BE	effectiveness	100%	NA	100%	100%
Complete Consent Decree projects on time	BE	effectiveness	100%	NA	100%	100%
Complete Consent Decree projects on budget	BE	effectiveness	97%	NA	97%	97%

2012 Sewer Refund Bonds – 661

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014	2015	Forecast				
	Actual	Actual	Amended Budget	Actual	Proposed Budget	2016	2017	2018	2019	
REVENUE										
Property Taxes	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Other Income	25,196,371	65,016	65,000	34,713	20,000	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-
Total Revenue	25,196,371	65,016	65,000	34,713	20,000	-	-	-	-	-
EXPENDITURES										
Expenditures by Cost Center										
Sewers	1,949,483	5,012,877	9,868,570	513,294	4,000,000	-	-	-	-	-
Wastewater	-	-	9,000,000	-	11,000,000	-	-	-	-	-
Total Cost Center Expenditures	1,949,483	5,012,877	18,868,570	513,294	15,000,000	-	-	-	-	-
Expenditures by Account Type										
Personnel										
Salaries & Wages	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-
Supplies										
-	-	-	-	-	-	-	-	-	-	-
Services & Charges										
Professional Services	384,566	104,981	4,870,000	-	1,000,000	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Debt Service:										
Principal	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-
Transfers Out	1,564,917	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	1,949,483	104,981	4,870,000	-	1,000,000	-	-	-	-	-
Capital										
-	-	4,907,896	13,998,570	513,294	14,000,000	-	-	-	-	-
Total Expenditures by Type	1,949,483	5,012,877	18,868,570	513,294	15,000,000	-	-	-	-	-
Net Surplus / (Deficit)	23,246,888	(4,947,861)	(18,803,570)	(478,581)	(14,980,000)	-	-	-	-	-
Beginning Cash Balance	-	23,246,888	18,299,027	18,299,027	15,000,000	20,000	20,000	20,000	20,000	20,000
Cash Adjustments	-	-	15,504,543	-	-	-	-	-	-	-
Ending Cash Balance	23,246,888	18,299,027	15,000,000	17,820,446	20,000	20,000	20,000	20,000	20,000	20,000
Cash Reserves Target	-	-	-	-	-	-	-	-	-	-

Significant Revenue and Expenditure Change

2012 Bond is supposed to be fully spent by the end of 2015.

Fund Description & Purpose

This bond is to fund various wastewater and sewer projects in connection with the Long Term Control Plan.

2014 Accomplishments & Outcomes

- Remained in compliance with the requirements of the EPA Consent Decree
- Completed Southwood Sewer Separation Project
- Completed Kensington pond valve and flow control
- Complete East Bank Phase V Design

2015 Department Goals & Objectives & Linkage to City Goals

Good Government (GG)

- Remain in compliance with EPA Consent Decree
- Design and construct CSO LTCP projects

Key Performance Indicators

Measure	City Goal	Type	2016 Long Term Goal	2013 Actual	2014 Estimated	2015 Target
Remain in compliance with EPA Consent Decree	BE	effectiveness	100%	100%	100%	100%
Complete Consent Decree projects on time	BE	effectiveness	100%	100%	100%	100%
Complete Consent Decree projects on budget	BE	effectiveness	100%	NA	NA	100%

2013A Sewer Refund Bonds – 664

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014	2015	Forecast			
	Actual	Actual	Amended Budget	Actual	Proposed Budget	2016	2017	2018	2019
REVENUE									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	-	85,747	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	-	85,747	-	-	-	-	-	-	-
EXPENDITURES									
Expenditures by Cost Center									
	-	-	-	-	-	-	-	-	-
Total Cost Center Expenditures	-	-	-	-	-	-	-	-	-
Expenditures by Account Type									
Personnel									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	-	81,279	-	-	-	-	-	-	-
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	-	81,279	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	-	81,279	-	-	-	-	-	-	-
Net Surplus / (Deficit)	-	4,468	-	-	-	-	-	-	-
Beginning Cash Balance	-	-	4,468	4,468	4,468	4,468	4,468	4,468	4,468
Cash Adjustments	-	-	-	-	-	-	-	-	-
Ending Cash Balance	-	4,468	4,468	4,468	4,468	4,468	4,468	4,468	4,468
Cash Reserves Target	-	-	-	-	-	-	-	-	-

Significant Revenue and Expenditure Change

As required for the refunding of the 2004 Sewer Bond and 1998 SRF loan, this fund was set up to receive the proceeds and pay the issuance costs related to the refunding. All costs have been paid; this balance should be transferred to the appropriate fund before the end of 2014.

Century Center – 670

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014	2015	Forecast			
	Actual	Actual	Amended Budget	Actual	Proposed Budget	2016	2017	2018	2019
REVENUE									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Other Taxes	1,313,436	1,313,436	1,313,450	656,725	1,313,436	1,313,436	1,313,436	1,313,436	1,313,436
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	1,345,462	1,820,379	3,256,462	878,160	3,219,126	3,347,891	3,481,807	3,621,079	3,765,922
Interfund Allocations	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	2,658,898	3,133,815	4,569,912	1,534,885	4,532,562	4,661,327	4,795,243	4,934,515	5,079,358
EXPENDITURES									
Expenditures by Cost Center									
Century Center Events	2,395,957	2,528,633	2,723,503	1,330,332	2,798,504	2,820,746	2,877,160	2,934,704	3,032,542
Food and Beverage	-	610,988	1,426,366	543,174	1,490,107	1,515,488	1,586,902	1,663,995	1,708,165
Transfer to Capital Fund 671	1,344,057	-	-	-	-	-	-	-	-
Operating to Capital Line	-	222,976	415,029	338,300	243,951	325,093	331,181	335,816	338,652
Total Cost Center Expenditures	3,740,014	3,362,598	4,564,898	2,211,806	4,532,562	4,661,327	4,795,243	4,934,515	5,079,359
Expenditures by Account Type									
Personnel									
Salaries & Wages	1,130,300	1,487,974	2,003,851	848,671	2,022,490	1,986,535	2,026,265	2,066,791	2,108,126
Fringe Benefits	348,623	347,171	447,024	166,117	483,327	531,660	584,826	643,308	707,639
Total Personnel	1,478,923	1,835,145	2,450,875	1,014,788	2,505,817	2,518,194	2,611,091	2,710,099	2,815,765
Supplies	51,528	281,676	476,400	234,761	496,646	506,579	516,710	527,045	537,585
Services & Charges									
Professional Services	138,732	177,149	558,786	219,370	514,366	524,653	535,146	545,849	556,766
Printing & Advertising	58,083	46,601	45,000	18,572	45,000	45,900	46,818	47,754	48,709
Utilities	271,458	299,303	277,000	187,396	328,000	334,560	341,251	348,076	355,038
Education & Training	5,774	5,810	15,500	1,820	15,500	15,500	15,500	15,500	15,500
Travel	16,685	14,804	23,000	10,914	23,000	23,000	23,000	23,000	23,000
Repairs & Maintenance	65,553	96,827	116,088	81,713	130,088	132,690	135,344	138,050	140,811
Interfund Allocations	17,808	23,342	37,835	15,765	32,000	33,000	33,000	33,000	33,000
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-
Transfers Out	1,344,057	-	-	-	-	-	-	-	-
Other Services & Charges	291,413	358,965	149,385	88,407	198,194	202,158	206,201	210,325	214,532
Total Services & Charges	2,209,563	1,022,802	1,222,594	623,957	1,286,148	1,311,461	1,336,260	1,361,555	1,387,356
Capital	-	222,976	415,029	338,300	243,951	325,093	331,181	335,816	338,652
Total Expenditures by Type	3,740,014	3,362,599	4,564,898	2,211,806	4,532,562	4,661,327	4,795,243	4,934,515	5,079,359
Net Surplus / (Deficit)	(1,081,116)	(228,784)	5,014	(676,921)	-	(0)	0	(0)	(0)
Beginning Cash Balance	1,951,204	901,198	887,476	892,490	892,490	892,490	892,490	892,490	892,490
Cash Adjustments	31,110	215,062	-	208,409	-	-	-	-	-
Ending Cash Balance	901,198	887,476	892,490	423,978	892,490	892,490	892,490	892,490	892,489
Cash Reserves Target	935,003	840,650	1,141,225	552,951	1,133,141	1,165,332	1,198,811	1,233,629	1,269,840

Significant Revenue and Expenditure Change

Charges for Services - Increasing rental and food and beverage revenue. Increase includes Health Insurance. Repair and Maintenance is increased to expect some unexpected expenses to occur if

repairs to the building or equipment is needed. Other Services & Charges has an increase because we will be tracking the cost of having off duty police officers come on the premise when an event requires. Capital line item - This line item is what Century Center is projecting to have to be able to help with Capital items.

** Note: Cash adjustments are due to deposits received on events that have not yet happened. Entries were made in July 2014 to adjust for these deposits.

Fund Description & Purpose

Century Center is Convention Center aimed at attracting local and regional meetings, special events, trade shows, conventions, and banquets. Century Center receives funding from charges for services, rental income, hotel/motel taxes and other sources.

2014 Accomplishments & Outcomes

- Increase booking in the year for future years
- Continue focus on yield management assessment opportunities
- Improve client/customer relations through streamlines communication objectives
- Decrease year over year net operating loss
- Create partnership opportunities for self-promoted events
- Food and Beverage profit of 30%
- Increase convention business potential with current and future improvements

2015 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

- Continue to create partnership opportunities for self-promoted events
- Getting entry onto NaviLine by the 7th of the month

Good Government (GG)

- Improve client/customer relations through streamlines communication objectives

Economic Development (ED)

- Increase booking in the year for future years
- Increase convention business potential with current and future improvements to enhance overall economic impact for Downtown South Bend
- Decrease year over year net operating loss

Key Performance Indicators

Measure	City Goal	Type	2016	2013	2014	2015
			Long Term Goal	Actual	Estimated	Target
Number of events with 20 or more rooms on peak			26	n/a	26	26
Net Operating Loss			699,996	n/a	699,996	699,996
Net Promoter Score			.80	n/a	.80	.80

2015 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Increasing convention/bookings. Century Center has increased its visibility in other markets by partnering with Visit South Bend/Mishawaka on multiple Trade Shows, Fams, Site Visits and Blitzes
- Part Time Food and Beverage Staffing. Century Center is working with industry partners to train and develop quality Food and Beverage personnel

Century City Capital – 671

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	2014	2015	Forecast			
	Actual	Actual	Amended Budget	6/30/2014 Actual	Proposed Budget	2016	2017	2018	2019
REVENUE									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Other Taxes	100,000	100,000	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	365	575,315	500	145	500	500	500	500	500
Transfers In	1,344,057	-	-	-	-	-	-	-	-
Total Revenue	1,444,422	675,315	500	145	500	500	500	500	500
EXPENDITURES									
Expenditures by Cost Center									
Kitchen repairs, equip and supplies	-	192,495	54,184	-	-	-	-	-	-
Capital Line	-	-	-	-	-	-	-	-	-
Freight Elevator Replacement	-	-	339,363	-	-	-	-	-	-
Total Cost Center Expenditures	-	192,495	393,547	-	-	-	-	-	-
Expenditures by Account Type									
Personnel									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-
Supplies	-	114,242	54,184	-	-	-	-	-	-
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	37	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	10,928	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	10,965	-	-	-	-	-	-	-
Capital	169,545	67,288	339,363	-	-	-	-	-	-
Total Expenditures by Type	169,545	192,496	393,547	-	-	-	-	-	-
Net Surplus / (Deficit)	1,274,877	482,820	(393,047)	145	500	500	500	500	500
Beginning Cash Balance	-	1,274,877	1,757,697	1,757,697	1,364,650	1,365,150	1,365,650	1,366,150	1,366,650
Cash Adjustments	-	-	-	-	-	-	-	-	-
Ending Cash Balance	1,274,877	1,757,697	1,364,650	1,757,842	1,365,150	1,365,650	1,366,150	1,366,650	1,367,150
Cash Reserves Target	42,386	48,124	98,387	-	-	-	-	-	-

Significant Revenue and Expenditure Change

The Century Center typically tries to not use the funds set aside for capital unless absolutely necessary. Funds used in 2014 to pay for an emergency replacement of the freight elevator. Most

other capital projects are funded through hotel/motel tax and operation funds. Therefore, no capital is projected to be spent in future years at this time per the Century Center BOD.

Fund Description & Purpose

The purpose of this fund is to help with capital expenditures if needed.

Hall of Fame Capital – 677

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	2014	2015	Forecast			
	Actual	Actual	Amended Budget	6/30/2014 Actual	Proposed Budget	2016	2017	2018	2019
REVENUE									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-
Other Income	119,192	2,458	2,500	1,247	2,500	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	119,192	2,458	2,500	1,247	2,500	-	-	-	-
EXPENDITURES									
Expenditures by Cost Center									
Building Activities	274,558	63,136	188,567	44,333	188,824	-	-	-	-
Total Cost Center Expenditures	274,558	63,136	188,567	44,333	188,824	-	-	-	-
Expenditures by Account Type									
Personnel									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-
Supplies	1,416	3,242	15,000	365	15,000	-	-	-	-
Services & Charges									
Professional Services	-	9,036	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-
Utilities	-	32,441	108,051	26,624	108,051	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	268,906	14,241	59,208	14,187	59,208	-	-	-	-
Interfund Allocations	4,236	4,176	6,308	3,156	6,565	-	-	-	-
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-
Total Services & Charges	273,142	59,894	173,567	43,967	173,824	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	274,558	63,136	188,567	44,332	188,824	-	-	-	-
Net Surplus / (Deficit)	(155,366)	(60,678)	(186,067)	(43,085)	(186,324)	-	-	-	-
Beginning Cash Balance	874,452	719,086	658,408	472,341	472,341	286,017	286,017	286,017	286,017
Cash Adjustments	-	-	-	-	-	-	-	-	-
Ending Cash Balance	719,086	658,408	472,341	429,256	286,017	286,017	286,017	286,017	286,017
Cash Reserves Target	54,912	12,627	37,713	8,866	37,765	-	-	-	-

Significant Revenue and Expenditure Change

Actively trying to find appropriate re-use of vacant downtown structure.

Fund Description & Purpose

Fund is used to fund repairs and maintenance of the building and infrastructure components at the city-owned College Football Hall of Fame building. Fund received revenue transfers of professional sports development area (PSDA) taxes from Fund 377 of \$200,000 per year through 2010 while Hall was open. Transfers have stopped and monies used to keep facility available for sale.

2014 Accomplishments & Outcomes

- Sponsored competition to offer options for re-use.
- Allowing Ivy Tech time to explore feasibility of their culinary training facility concept until fall of 2014

2015 Department Goals & Objectives & Linkage to City Goals

Good Government (GG)

- Maintain asset in saleable condition until appropriate buyer is found

Key Performance Indicators

Measure	City Goal	Type	2016	2013	2014	2015
			Long Term Goal	Actual	Estimated	Target
Find appropriate re-use for the building	GG	Output	Sold	Keep maintained	Prepare for sale	SELL

Firefighters Pension – 701

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014		2015	Forecast				
	Actual	Actual	Amended Budget	6/30/2014 Actual	Proposed Budget	2016	2017	2018	2019	
REVENUE										
Property Taxes	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-
Other Taxes	5,233,388	5,035,292	5,386,832	2,564,549	5,207,092	5,311,234	5,417,459	5,525,808	5,636,324	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Other Income	6,463	2,918	4,500	710	4,500	4,500	4,500	4,500	4,500	-
Transfers In	-	-	-	-	-	-	-	-	-	-
Total Revenue	5,239,851	5,038,210	5,391,332	2,565,259	5,211,592	5,315,734	5,421,959	5,530,308	5,640,824	-
EXPENDITURES										
Expenditures by Cost Center										
	-	-	-	-	-	-	-	-	-	-
Total Cost Center Expenditures	-	-	-	-	-	-	-	-	-	-
Expenditures by Account Type										
Personnel										
Salaries & Wages	5,322,938	5,183,822	5,497,248	2,599,567	5,386,271	5,290,515	5,396,325	5,504,252	5,614,337	-
Fringe Benefits	284,260	262,773	372,247	125,811	275,308	280,814	286,430	292,159	298,002	-
Total Personnel	5,607,198	5,446,595	5,869,495	2,725,378	5,661,579	5,571,329	5,682,756	5,796,411	5,912,339	-
Supplies	69	-	200	-	200	-	-	-	-	-
Services & Charges										
Professional Services	-	-	2,000	-	2,000	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-
Travel	-	213	300	-	350	-	-	-	-	-
Repairs & Maintenance	99	-	100	-	100	-	-	-	-	-
Interfund Allocations	204	96	100	-	100	-	-	-	-	-
Debt Service:										
Principal	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	977	1,071	2,250	337	2,250	2,250	2,250	2,250	2,250	-
Total Services & Charges	1,280	1,380	4,750	337	4,800	2,250	2,250	2,250	2,250	-
Capital	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	5,608,547	5,447,975	5,874,445	2,725,715	5,666,579	5,573,579	5,685,006	5,798,661	5,914,589	-
Net Surplus / (Deficit)	(368,696)	(409,765)	(483,113)	(160,456)	(454,987)	(257,845)	(263,047)	(268,353)	(273,765)	-
Beginning Cash Balance	1,716,561	1,347,865	938,100	938,100	454,987	-	(257,845)	(520,893)	(789,246)	-
Cash Adjustments	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance	1,347,865	938,100	454,987	777,644	-	(257,845)	(520,893)	(789,246)	(1,063,011)	-
Cash Reserves Target	1,402,137	1,361,994	1,468,611	681,429	1,416,645	1,393,395	1,421,251	1,449,665	1,478,647	-

Significant Revenue and Expenditure Change

Significant loss of cash on hand in 2014 budget is due to unreimbursed health insurance expenses and a few mandatory statutory budgeting requirements.

Fund Description & Purpose

Paying retired Firefighter Pensions and securing funding through pension relief.

2014 Accomplishments & Outcomes

- Processed 7 new pensions to date, including 3 disability pensions
- Published and mailed 2 newsletters to 274 Retirees and Widows
- Serviced and counseled prospective retirees
- Processed 9 Retiree/Dependent Deaths
- Held first annual pension information symposium for current Firefighters
- Prepared and submitted the 2013 Pension relief report

2015 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

- Continuing to improve communication with fund members

Good Government (GG)

- Fulfill all statutory obligations
- Minimize unnecessary expenses

Economic Development (ED)

- Securing funding for Pensioner health insurance

2015 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- The most significant current challenge to the Firefighter's Pension Fund is finding funding for the retiree health insurance which was previously funded through the cash balance in the fund.

Police Pension – 702

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014 Actual	2015	Forecast				
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019	
REVENUE										
Property Taxes	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-
Other Taxes	6,731,621	5,863,697	6,300,000	3,055,933	6,350,000	6,250,000	6,350,000	6,300,000	6,400,000	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Other Income	19,802	11,167	10,500	1,632	10,000	10,000	10,000	10,000	10,000	-
Transfers In	-	-	-	-	-	-	-	-	-	-
Total Revenue	6,751,423	5,874,864	6,310,500	3,057,565	6,360,000	6,260,000	6,360,000	6,310,000	6,410,000	
EXPENDITURES										
Expenditures by Cost Center										
Pension Administration	11,286	11,388	17,496	4,840	17,384	17,584	17,798	17,997	18,211	-
Pension Payments	6,595,376	6,463,447	7,204,445	3,478,356	6,814,851	6,755,294	6,807,060	6,932,391	7,188,707	-
Total Cost Center Expenditures	6,606,662	6,474,835	7,221,941	3,483,196	6,832,235	6,772,878	6,824,858	6,950,388	7,206,918	
Expenditures by Account Type										
Personnel										
Salaries & Wages	6,362,759	6,207,748	6,897,005	3,346,525	6,507,579	6,416,606	6,433,810	6,521,092	6,735,550	-
Fringe Benefits	240,950	264,561	319,436	136,352	319,456	351,072	385,848	424,096	466,168	-
Total Personnel	6,603,709	6,472,309	7,216,441	3,482,877	6,827,035	6,767,678	6,819,658	6,945,188	7,201,718	
Supplies	812	642	1,100	-	800	800	800	800	800	
Services & Charges										
Professional Services	-	-	2,500	-	2,500	2,500	2,500	2,500	2,500	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-
Travel	-	-	500	-	500	500	500	500	500	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	1,056	912	-	-	-	-	-	-	-	-
Debt Service:										
Principal	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	1,085	972	1,400	319	1,400	1,400	1,400	1,400	1,400	-
Total Services & Charges	2,141	1,884	4,400	319	4,400	4,400	4,400	4,400	4,400	
Capital	-	-	-	-	-	-	-	-	-	
Total Expenditures by Type	6,606,662	6,474,835	7,221,941	3,483,196	6,832,235	6,772,878	6,824,858	6,950,388	7,206,918	
Net Surplus / (Deficit)	144,761	(599,971)	(911,441)	(425,631)	(472,235)	(512,878)	(464,858)	(640,388)	(796,918)	
Beginning Cash Balance	2,163,865	2,308,626	1,708,655	1,708,655	797,214	324,979	(187,899)	(652,757)	(1,293,145)	-
Cash Adjustments	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance	2,308,626	1,708,655	797,214	1,283,024	324,979	(187,899)	(652,757)	(1,293,145)	(2,090,063)	
Cash Reserves Target	1,651,666	1,618,709	1,805,485	870,799	1,708,059	1,693,220	1,706,215	1,737,597	1,801,730	-

Fund Description & Purpose

Account for post-employment retirement benefits paid to retired 1925 plan member police officers and surviving dependents. Financing is provided by state pension relief distributions.

2014 Accomplishments & Outcomes

- Prepared pension relief request with INPRS and will receive approximately \$ 6,112,000 for the year 2013.
- Conducted 12 monthly pension board meetings.
- Processed retirements, death benefits and DROP payments.
- No audit exceptions for the Pension Fund by the State Board of Accounts for the year 2013.

2015 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

- To maintain pension benefits to retirees, widows and dependents.
- To serve the membership of the Pension Fund in a courteous, timely and proper manner.
- To counsel and provide information regarding benefits to members of the Pension Fund. (Active & Retired)

Good Government (GG)

- To apply for pension relief funding from INPRS.
- To provide complete and concise records of the Pension Fund.

Key Performance Indicators

Measure	City Goal	Type	2016	2013	2014	2015
			Long Term Goal	Actual	Estimated	Target
Pension Board Meetings	BE	Output	12	12	12	12
Process Retirement applications	BE	Output	6	4	6	6
Process Pension Relief	GG	Outcome	15	20	20	18
Provide Pension counseling and advice	GG	Efficiency	15	12	15	15

2015 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Pension budget decreased \$389,706 including \$226,721 in DROP payments.
- No DROP payments to be made in 2015.
- Twelve officers are currently enrolled in the DROP program.
- Number of members is currently at 220. The members will continue to decrease due to deaths and having fewer remaining eligible officers still active.

Police K-9 Unit – 705

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014 Actual	2015	Forecast			
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019
REVENUE									
Property Taxes	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Donations	-	-	1,990	1,000	1,990	1,990	1,990	1,990	1,990
Other Income	11	8	10	3	10	10	10	10	10
Transfers In	-	-	-	-	-	-	-	-	-
Total Revenue	11	8	2,000	1,003	2,000	2,000	2,000	2,000	2,000
EXPENDITURES									
Expenditures by Cost Center									
Total Cost Center Expenditures	-	-	-	-	-	-	-	-	-
Expenditures by Account Type									
Personnel									
Salaries & Wages	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Services & Charges									
Professional Services	-	-	-	-	-	-	-	-	-
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	356	625	2,000	-	2,000	2,000	2,000	2,000	2,000
Total Services & Charges	356	625	2,000	-	2,000	2,000	2,000	2,000	2,000
Capital	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	356	625	2,000	-	2,000	2,000	2,000	2,000	2,000
Net Surplus / (Deficit)	(345)	(617)	-	1,003	-	-	-	-	-
Beginning Cash Balance	2,275	1,930	1,313	1,313	1,313	1,313	1,313	1,313	1,313
Cash Adjustments	-	-	-	-	-	-	-	-	-
Ending Cash Balance	1,930	1,313	1,313	2,316	1,313	1,313	1,313	1,313	1,313
Cash Reserves Target	71	125	400	-	400	400	400	400	400

Fund Description & Purpose

Account for donations for the development of the K-9 unit.

Self-Funded Employee Benefits – 711

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014 Actual	2015	Forecast				
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019	
REVENUE										
Property Taxes	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	10,855,113	11,920,784	13,757,150	6,425,442	16,200,000	17,798,995	19,557,890	21,492,675	23,620,937	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Other Income	220,191	235,864	33,300	22,039	23,345	23,345	23,345	23,345	23,345	-
Transfers In	-	-	-	-	-	-	-	-	-	-
Total Revenue	11,075,304	12,156,648	13,790,450	6,447,481	16,223,345	17,822,340	19,581,235	21,516,020	23,644,282	
EXPENDITURES										
Expenditures by Cost Center										
Administration (primarily CoSB)	197,495	196,532	361,815	180,756	432,764	445,717	459,058	472,800	486,954	-
EAP, Flex Spending, STD	368,816	379,563	420,200	204,713	456,824	502,506	552,757	608,032	668,837	-
Life	137,994	138,532	134,700	56,601	117,405	129,145	142,060	156,266	171,893	-
LTD	65,403	65,521	73,000	26,770	55,985	61,584	67,742	74,516	81,968	-
Dental & Vision	532,102	618,327	669,000	326,158	697,300	767,030	843,733	928,106	1,020,917	-
Medical	11,198,924	12,524,919	12,824,748	6,291,993	14,931,657	16,456,426	18,143,958	20,012,709	22,083,412	-
Wellness (included in Medical for now)	-	-	-	-	-	-	-	-	-	-
Total Cost Center Expenditures	12,500,734	13,923,394	14,483,463	7,086,991	16,691,935	18,362,408	20,209,308	22,252,429	24,513,981	
Expenditures by Account Type										
Personnel										
Salaries & Wages	-	-	-	-	4,000	4,080	4,162	4,245	4,330	-
Fringe Benefits	-	-	-	-	326	333	339	346	353	-
Total Personnel	-	-	-	-	4,326	4,413	4,501	4,591	4,683	
Supplies	20,460	11,866	38,675	27,783	21,875	21,875	21,875	21,875	21,875	
Services & Charges										
Professional Services	229,410	368,303	342,947	132,417	355,956	371,504	387,829	404,970	422,969	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-
Education & Training	475	-	400	398	2,000	2,000	2,000	2,000	2,000	-
Travel	766	-	2,900	229	5,300	5,300	5,300	5,300	5,300	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	180,756	194,592	360,815	180,408	431,764	444,717	458,058	471,800	485,954	-
Debt Service:										
Principal	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	12,068,867	13,348,633	15,185,900	6,745,756	15,870,714	17,512,599	19,329,745	21,341,893	23,571,200	-
Total Services & Charges	12,480,274	13,911,528	15,892,962	7,059,208	16,665,734	18,336,120	20,182,932	22,225,963	24,487,423	
Capital	-	-	-	-	-	-	-	-	-	
Total Expenditures by Type	12,500,734	13,923,394	15,931,637	7,086,991	16,691,935	18,362,408	20,209,308	22,252,429	24,513,981	
Net Surplus / (Deficit)	(1,425,430)	(1,766,746)	(2,141,187)	(639,510)	(468,590)	(540,068)	(628,073)	(736,409)	(869,699)	
Beginning Cash Balance	8,853,620	7,428,190	5,661,444	5,661,444	3,520,257	3,051,667	2,511,599	1,883,526	1,147,117	-
Cash Adjustments	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance	7,428,190	5,661,444	3,520,257	5,021,934	3,051,667	2,511,599	1,883,526	1,147,117	277,418	
Cash Reserves Target	3,125,184	3,480,849	3,982,909	1,771,748	4,172,984	4,590,602	5,052,327	5,563,107	6,128,495	-

Significant Revenue and Expenditure Change

This budget assumes no changes are made to the health plan model. We've assumed an increase in health plan costs of 15.8%, as projected by Wakely. This budget incorporates a 19% increase in both employee and employer contributions for medical, dental & vision. Part of the problem in this fund is that we have expenditures for EAP, STD, Flex Administration, and Wellness, none of which are funded. Dental & Vision should be funded entirely by the employee, but is not. Gibson has recommended plan design changes to increase the deductible, OOP max and co-pays which would save us approximately \$300,000. Another option is to implement a tobacco surcharge (approximately 30% of our employees use tobacco products); if we were to charge \$60 per employee per month (\$120 for employee & spouse) we could generate approximately \$300,000 in additional revenue. Gibson (Wakely) has estimated that eliminating the PPO plan and forcing all employees to an HRA would save the City about \$800,000. We are still researching the feasibility of an on-site clinic.

Fund Description & Purpose

This fund is used to account for expenditures of the employee benefit programs offered to full time City employees and to Police and Fire retirees, including healthcare, dental and vision, employee flexible benefits, life insurance, and short and long term disability.

2014 Accomplishments & Outcomes

- Conducted eligibility audit of employee medical coverage elections to ensure spouses/dependents are eligible.
- Conducted employee premium audit to ensure covered employees are paying appropriate rates for employee and/or dependent coverage.
- Will be working with Gibson to determine whether or not we should make changes to the Dental & Vision vendors or plan design.

2015 Department Goals & Objectives & Linkage to City Goals

Good Government (GG)

- Improve employee health due to an emphasis placed on wellness and prevention.
- Reduce employee health claim costs due to emphasis placed on wellness.
- Reduce certain medical and RX claim costs by implementing an on-site or near-site clinic.
- Reduce dental and vision premium costs.

Key Performance Indicators

Measure	City Goal	Type	2016	2013	2014	2015
			Long Term Goal	Actual	Estimated	Target
Utilization of on-site or near-site clinic	GG	Output	65%	n/a	n/a	50%

2015 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Rising health care costs continues to be a challenge. We are continuing to utilize the wellness program to increase awareness of health issues and help employees maintain/improve their health with a goal toward prevention of health problems.
- We must contain our health care costs while maintaining an attractive benefit package for our employees so we can continue to attract good talent.
- We are continuing to look at the feasibility of implementing an on-site or near-site clinic which could be opened in 2015.
- We are reviewing a variety of options to increase revenue such as a tobacco surcharge.
- We are reviewing a variety of options to reduce costs such as spousal carve-outs or increased co-pays or deductibles.

Unemployment Compensation – 713

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014 Actual	2015	Forecast				
	Actual	Actual	Amended Budget		Proposed Budget	2016	2017	2018	2019	
REVENUE										
Property Taxes	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	274,939	252,383	102,364	51,182	225,996	226,336	226,693	227,067	227,461	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Other Income	101	524	850	485	800	800	800	800	800	-
Transfers In	-	-	-	-	-	-	-	-	-	-
Total Revenue	275,040	252,907	103,214	51,667	226,796	227,136	227,493	227,867	228,261	
EXPENDITURES										
Expenditures by Cost Center										
Administrative charges	5,688	4,284	7,224	3,612	6,796	7,136	7,493	7,867	8,261	-
Unemployment claims	187,378	61,159	220,750	79,759	200,000	200,000	200,000	200,000	200,000	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Outplacement Services for Displaced Employees	-	-	-	-	20,000	20,000	20,000	20,000	20,000	-
Total Cost Center Expenditures	193,066	65,443	227,974	83,371	226,796	227,136	227,493	227,867	228,261	
Expenditures by Account Type										
Personnel										
Salaries & Wages	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-
Supplies										
Supplies	-	-	-	-	-	-	-	-	-	-
Services & Charges										
Professional Services	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	5,688	4,284	7,224	3,612	6,796	7,136	7,493	7,867	8,261	-
Debt Service:										
Principal	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	187,378	61,159	220,750	79,759	220,000	220,000	220,000	220,000	220,000	-
Total Services & Charges	193,066	65,443	227,974	83,371	226,796	227,136	227,493	227,867	228,261	
Capital										
Capital	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	193,066	65,443	227,974	83,371	226,796	227,136	227,493	227,867	228,261	
Net Surplus / (Deficit)	81,974	187,464	(124,760)	(31,704)	-	0	0	(0)	0	
Beginning Cash Balance	15,591	97,565	285,029	285,029	160,269	160,269	160,270	160,270	160,270	-
Cash Adjustments	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance	97,565	285,029	160,269	253,325	160,269	160,270	160,270	160,270	160,270	
Cash Reserves Target	38,613	13,089	45,595	16,674	45,359	45,427	45,499	45,573	45,652	-

Significant Revenue and Expenditure Change

Changed department charges to 0.5% of salaries and wages. Was 0.25% in prior year. Based on the work of HR, it appears that the claims are lower this year than previously expected and it would

appear reasonable that unemployment claims will decrease in the future due to the new termination procedures in place.

Fund Description & Purpose

Established effective January 1, 2012, the fund is used to account for the payment of City unemployment claims. Revenue source is an unemployment fee charged to operating units of City operations. The fund is an Internal Service fund that is used to benefit other city funds and departments and is designed to recover costs.

2014 Accomplishments & Outcomes

- An Excel data base for claims paid is being maintained to track claims by employee and department.
- A monthly allocation journal entry is used to charge departments for their share of fund revenue.
- Unemployment compensation rates charged to departments were reduced to 0.25% in 2014 due to low claims paid.

Key Performance Indicators

Measure	City Goal	Type	2016 Long Term Goal	2013 Actual	2014 Estimated	2015 Target
Cash Reserves % of Expenditures	GG	Output	>20%	425%	121%	100%

City Cemetery Trust – 730

Fund Summary – Operating and Capital Budget Summary

Description	2012	2013	2014	6/30/2014	2015	Forecast				
	Actual	Actual	Amended Budget	Actual	Proposed Budget	2016	2017	2018	2019	
REVENUE										
Property Taxes	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-
Other Income	202	138	250	71	150	100	100	100	100	100
Transfers In	-	-	-	-	-	-	-	-	-	-
Total Revenue	202	138	250	71	150	100	100	100	100	100
EXPENDITURES										
Expenditures by Cost Center										
City Cemetery	-	4,316	20,595	-	20,000	-	-	-	-	-
Total Cost Center Expenditures	-	4,316	20,595	-	20,000	-	-	-	-	-
Expenditures by Account Type										
Personnel										
Salaries & Wages	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-
Supplies										
	-	4,316	10,595	-	-	-	-	-	-	-
Services & Charges										
Professional Services	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	20,000	-	-	-	-	-
Total Services & Charges	-	-	-	-	20,000	-	-	-	-	-
Capital										
	-	-	10,000	-	-	-	-	-	-	-
Total Expenditures by Type	-	4,316	20,595	-	20,000	-	-	-	-	-
Net Surplus / (Deficit)	202	(4,178)	(20,345)	71	(19,850)	100	100	100	100	100
Beginning Cash Balance	40,910	41,112	36,934	36,934	21,589	1,739	1,839	1,939	2,039	2,039
Cash Adjustments	-	-	5,000	-	-	-	-	-	-	-
Ending Cash Balance	41,112	36,934	21,589	37,005	1,739	1,839	1,939	2,039	2,139	2,139
Cash Reserves Target	-	1,079	5,149	-	5,000	-	-	-	-	-

Significant Revenue and Expenditure Change

Revenue for this fund was originally derived from the sale of burial plots. Very few plots remain and the revenues have decreased as a result. This fund is no longer self-sustaining. Cash adjustment is for expenditures originally budgeted for that will not happen in 2014.

Fund Description & Purpose

The purpose of this fund is to provide capital spending for the City Cemetery.

2014 Accomplishments & Outcomes

- Schuyler Colfax Celebration
- Database
- South Bend Monument repaired 220 markers and gravestones
- Stonehugger Restoration restored the Colfax monument
- Numerous scrub trees and bushes, stumps and trees were removed.

Glossary

Glossary

Activity Budget(s): Cost centers or specific and commonly recognized service functions within a fund or department to which specific expenses are to be allocated.

Ad Valorem: Imposed at a rate percent of the value as stated IN DETERMINING PROPERTY TAXES.

Appropriation: An expenditure authorization made by the COMMON Council, which permits charges against specified funding sources. Appropriations are usually made for fixed amounts and are typically approved for the entire fiscal year unless otherwise amended by the City Council.

Approved/ Adopted Budget: The City's budget & expenditure authority as adopted by the COMMON Council in a vote conducted after a City Charter-required public hearing to collect public input on the Proposed Budget.

Assessed Valuation: The estimated value placed upon real and personal property by the COUNTY Assessor.

Assets: Property owned by the City, which has monetary value.

Audit: A systematic examination of resource utilization concluding in a written report. It is a test of management's internal controls and is intended to:

- Ascertain whether financial statements fairly present financial positions and results of operations;
- Test whether transactions have been legally performed;
- Identify areas for possible improvements in accounting practices and procedures;
- Ascertain whether transactions have been recorded accurately and consistently;
- Ascertain the stewardship of officials responsible for governmental resources.
- Certain audited funds related to trustee accounts, bonding and capital leases are not budgeted or included in this document.

Balanced Budget: The budgeted revenues (plus available cash reserves) are equal or more than the budgeted expenditures.

Base Budget: The budget predicated on maintaining the existing level of service.

Bond (Debt Instrument): A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital improvements.

Budget Amendment: Adjustments made to the budget or approved expenditure authority during the fiscal year by the Common Council to properly account for unanticipated changes, which occur either in revenues or expenditures or for programs or policy objectives initially approved for the fiscal year.

Budget (Operating): A plan of financial operations embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceiling under which the City and its departments operate.

Budget Basis: The basis by which a city determines its budget. The budget basis may be cash, accrual, modified accrual or some other basis. The city of South Bend uses the cash basis for budgeting.

Budget Calendar: The schedule of key dates or milestones that the City follows in the preparation and adoption of the budget.

Budgetary Control: The level at which expenditures cannot legally exceed the appropriated amounts.

Budgeted Funds: Funds that are planned for certain uses. The budget document that is submitted for Common Council approval is composed of budgeted funds.

Budget Message: Initially, a general discussion of the proposed budget document presented in writing as a supplement to the budget document. The budget message explains principle budget issues against the background of financial experience in recent years and presents recommendations.

Capital Expenditures: The expenditures for the acquisition of capital assets; whether major assets with long-term useful life spans or shorter-term operational capital needs such as office equipment, small tools & machinery. The expenditures are financed by either capital debt or cash-pay-as-you-go. Generally, equipment with a cost of \$10,000 or more and a useful life of at least one year is considered a capital expenditure.

Cash Management: The management of cash necessary to pay for government services while investing temporarily idle cash in order to earn interest. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds safely in order to achieve the highest interest on temporary cash balances.

CIP: Abbreviation for Capital Improvement Program.

COIT: Abbreviation for County Option Income Tax. COIT is based on wages paid in the county.

Contingency: An estimated amount of funds needed for deficiency or emergency purposes. An annual appropriation to cover short falls in revenue and/or underestimation of expenditures.

Contractual Services: Items of expenditure from services that the City receives from an outside company. HVAC, maintenance, custodial services, Building, Mechanical, and Plumbing Inspectors are examples of contractual services.

CPI: Abbreviation for Consumer Price Index.

Debt Service: the City's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Department: A major activity of the City, which indicates overall management responsibility for an operation of a group of related operations within a functional area.

Depreciation: That portion of the cost of a capital asset, used during the year to provide service.

DLGF: Abbreviation for the Indiana Department of Local Government Finance. The DLGF is a state agency that approves the budgets and property tax rates.

EDIT: Abbreviation for Economic Development Income Tax. EDIT is based on wages paid in the county.

Enterprise Fund: A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenses. Enterprise funds are established for services such as water and sewer utilities.

Estimated Revenue: The amount of projected revenue to be collected during the fiscal year.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts for the purpose of carrying on specific activities or attaining certain objectives.

Expenditure: The cost of Governmental Fund goods delivered and services rendered, whether paid or unpaid.

Fund Balance: For financial reporting, fund balance is the difference between assets and liabilities in a governmental fund. Fund balance is required to be reported in two components—reserved and unreserved. When fund balance is reserved, it either means that the resources are in a form that cannot be appropriated and spent or that the resources are legally limited to being used for a particular purpose. For instance, grant monies from the federal government that may be used only for a road project would be reported as reserved fund balance in a street fund. Likewise, the City’s cemetery trust funds in the General Fund are nonexpendable resources that can be invested but not spent—as reserved fund balance. The portion of fund balance that is not reserved is fittingly called unreserved fund balance. For budgeting, fund balance is equal to cash balance as the city utilizes the cash basis of budgeting.

GAAP: Abbreviation for Generally Accepted Accounting Principles.

GASB: The Governmental Accounting Standards Board, which provides direction in accounting and reporting requirements for units of government.

General Fund: The largest fund within the City, the General Fund accounts for most of the financial resources of the government that may be used for any lawful purpose. General Fund revenues include property taxes, licenses and permits, service charges, and other types of revenue. This fund usually includes most of the basic operating services, such as police protection, finance, public services and general administration.

General Obligation Bonds: When the City pledges its full faith and credit to the repayment of the bonds it issues, those bonds are General Obligation (G.O) bonds.

GFOA: Abbreviation for Government Finance Officers Association.

Investment: Securities purchased and held for the production of income in the form of interest.

KPI: Abbreviation for Key Performance Indicator. Also known as performance measure.

Liabilities: Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some future date. The term does not include encumbrances.

Long Term Debt: Debt with a maturity of more than one year.

Maturities: The date on which the principal or stated values of investments or debt obligation mature and may be reclaimed.

Net Debt: All City Debt net of special assessment, transportation fund and revenue bond debt.

Per Capita basis: Per unit of population.

Revenue: An addition to the assets of a fund, which does not increase a liability, does not represent the recovery of an expenditure, does not represent the cancellation of a liability without a corresponding increase in any other liability or a decrease in assets, and does not represent a contribution of fund capital in an enterprise.

SBOA: Abbreviation for the Indiana State Board of Accounts. The SBOA is a state agency that performs the function of private accounting firms in other states.

Surplus Funds: Liquid or Non-Liquid Funds not immediately needed to pay demands against vendors and other claimants as determined by management.

Structurally Balanced Budget: A budget that is sustainable for multiple years into the future.

Tax Base: The total value of taxable property in the City.

TIE: Abbreviation for Tax Increment Financing. A fund that captures the increase in net assessed value on properties in an area to provide property tax revenue for economic development projects.

Transfers- IN/OUT: A legally authorized funding transfer between funds in which one fund is responsible for the initial receipt and the other fund is responsible for the actual disbursement.

Trust and Agency Fund: Trust and Agency funds are used to account for assets held by the city in a trustee capacity or as an agent for individuals, organizations, other governments, or other funds.

Utilities Fund: This enterprise fund is used to account for the provision of water, SEWER and SOLID WASTE services to the customer financed primarily by user charges.

Working Capital: Working Capital is generally defined as current assets less current liabilities; however, this is to some extent, an abstract concept. If all of the current assets were converted to cash at their book value and all the current liabilities paid, then working capital would be the amount of cash remaining. For the City's Utilities Fund, current assets are comprised of cash and cash

equivalents, receivables and inventory; and current liabilities are comprised of accounts payables, accrued liabilities and the current portion of next fiscal year's long-term debt.